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CHAPTER I—EXTENT OF APPLICATION

1. These rules may be called the Uttar Pradesh Fundamental Rules. They shall come into force with effect from April 1, 1942.

Nothing in these rules shall, however, be construed as affecting or invalidating any rules or orders made, or any rights, privileges or concessions accrued or granted to government servants, or any leave earned by them, or any pay or allowances fixed, under the rules in force immediately before the introduction of these rules, and all rules and orders and all such rights, privileges, concessions, leave, pay and allowances shall continue to remain operative in the same manner as they would have been operative under the said rules and shall, so far as may be, be deemed to have been made, earned or granted under the appropriate provisions of these rules.

2. These rules apply to all government servants the conditions of whose service have been or may be prescribed by the Governor under sub-section (2) (b) of section 241 of the Act.

3. and 4. [* * *]

5. The power to make rules or issue general orders under these rules shall be exercised by the Governor in the manner prescribed by the rules made by him under sub-section (3) of section 59 of the Act.

6. The Governor may delegate to any subordinate authorities under his control, subject to any conditions which he may think fit to impose, any power exercised by him under these rules with the following exceptions:

(a) the power to make rules;

(b) powers under rules 6, 9 (6) (b), 44, 45-A, 45-C, 83, 108-A, 119, 121 and 127(c), and by the first proviso to clause (1) of rule 30.

(For delegations of powers made by the Governor under this rule and rule 7, see Part IV of this volume).

7. No powers may be exercised or delegated under these rules except after consultation with the Finance Department. It shall be open to that department to prescribe, by general or special order, cases in which its consent may be presumed to have been given.

Note—For powers delegated under these rules, see Part IV of this volume.

8. [* * *]

CHAPTER II—DEFINITIONS

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

(1) The Act means the Government of India Act, 1935.

(2) Except as provided otherwise in this subrule, average pay means the average monthly pay earned during the 12 complete months immediately preceding the month in which the event occurs which necessitates the calculation of average pay:

Provided that—

In respect of any period spent on deputation out of India which has been declared by the Government to be under quasi-European conditions the pay which the government servant would have drawn if on duty in India shall be substituted for the pay actually drawn.

Exceptions—1. For the purpose of calculating the leave salary admissible to government servant recruited on or after 1st January, 1931, and before 1st January, 1936, the term "average pay" means either the average of the monthly pay earned during the three complete years immediately preceding the month in which the leave is take or the average substantive pay of the government servant during the 12 complete months immediately preceding the month in which the leave is taken, whichever is greater.

2. For the purpose of calculating the leave salary admissible to government servant recruited on or after 1st January, 1936, the term "average pay" is defined in the explanation given under rule 87-A.

Audit instruction regarding rule 9 (2)

1. According to the definition of "average pay" in this rule the average is to be taken of the monthly pay earned during the 12 complete months immediately preceding the month in which the leave is taken and for this purpose "the 12 complete months immediately preceding" should be interpreted literally. Thus, a government servant who has been on leave from 23rd March, 1922 to 22nd July, 1922, inclusive, is granted leave from 4th February, 1923. His average pay should be calculated on the pay earned for the periods 1st February, 1922 to 22nd March 1922, and 23rd July 1922 to 31st January, 1923. If, however, a government servant happens to be on leave for more than 12 months immediately preceding the date on which he takes leave under the Fundamental Rules, then the average should be taken of the monthly pay earned during the 12 complete months immediately preceding the month in which the leave originally commenced.

1-A. A civil government servant belonging to the India Army Reserve of Officers when called to Army service, or such a government servant belonging to the Indian Territorial Force while undergoing training with the force, is not a ‘military officer’ as defined in Fundamental Rule 9(16) (b)* and in his case ‘pay’ as defined in Fundamental Rule 9(21)[* * *] does not include ‘rank pay’ received during the period of his Army service or training. In such cases the pay which the government servant would have received if he had not been called to Army service or training, and not the ‘rank pay’ actually drawn during the period, should be taken into account for purposes of calculating leave salary based on average pay under the Fundamental Rules.

2. In the case of a government servant on foreign service out of India lasting for more than 12 months who on reversion to Government service immediately takes leave under the Fundamental Rules, the calculation of average pay in respect of leave earned while in Government service should be based on the pay drawn by him during the 12 complete months preceding the month in which he was transferred to foreign service.

3. In the case of government servant of a vacation department, the vacation falling in the period of 12 complete months immediately preceding the month in which leave is taken should be treated as duty under Fundamental Rule 82 (b) and the emoluments drawn by the government servant during the vacation should be treated as pay drawn on duty, and should therefore be taken into account in determining his leave salary during the succeeding leave.

3-A. In the case of a government servant of a vacation department both prefixing and suffixing leave to a vacation, the leave-salary for the leave affixed should be calculated on the emolument drawn by the government servant during the twelve complete months preceding the commencement of his leave prefixed to the vacation.

3-B. In order to determine the pay which a government servant would have drawn, if on duty in India for the purpose of the proviso to Fundamental Rule 9 (2), vacation should be treated as equivalent of leave on average pay for the purposes of this proviso.

3-C. For an interpretation of the expression "pay which the government servant would have drawn if on duty in India" in the proviso to Fundamental Rule 9(2), see paragraph 2 of the Audit Instructions regarding Fundamental Rules 50 and 51.

4. The term "month" in this rule means "calendar month" as in rule 9(18).

5. Any Period of joining time taken either under clause (b) or under clause (c) of rule 105 during the preceding 12 month should be ignored in calculating average pay, as no "pay" is drawn in respect of such joining time.

(3) Barrister means a practicing barrister of England or Northern Ireland or a practicing member of the Faculty of Advocates in Scotland. It dose not include a person who, though called to the Bar, has never practiced the profession of barrister.

(4) Cadre means the strength of a service or a part of a service sanctioned as a separate unit.

(5) Compensatory allowance means an allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed. It includes a travelling allowance.

Audit instruction regarding rule 9(5)

The allowance granted to professors of medical colleges who are denied the privilege of private practice should be treated as compensatory allowance.

(6) Duty—(a) Duty includes—

* In Part 1 of this Volume

(i) Service as a probationer or apprentice, provided that, except as otherwise provided in the special rules applicable to an appointment or service, such service is followed by confirmation.

(ii) Joining time.

(iii) Extra leave on average pay granted to a government servant undergoing treatment at an anti-rabic treatment centre.

(b) The Governor may issue orders declaring that, in circumstances similar to those mentioned below, a government servant may be treated as on duty:

(i) During a course of instruction or training in or outside India.

Order of the Governor regarding rule 9 (6) (b) (i).

Whenever government servants who are members of the Territorial army are called up for military duty in aid of civil power or for supplementing or supporting the regular armed forces during actual war, or are permitted to attend a coures of instruction, their absence from their offices should be treated as duty for the purpose of civil leave and pension. If a government servant is on an incremental scale of pay, he will count his military service for increments in the time-scale of

pay applicable to him in his civil post and also towards civil pension, in the same way as if he had put in that period of service in his appointment.

(ii) In the case of a student, stipendiary or otherwise, who is entitled to be appointed to the service of the Government on passing through a course of training at a university, college or school in or outside India, during the interval between the satisfactory completion of the course and his assumption of duties.

(iii) When a Government servant after reporting for duty has compulsorily to wait for taking charge of a post for which he is in no way responsible, during the interval between the date of such report and the date on which he takes charge of his duties.

(iv) In the circumstances and subject to conditions stipulated in Fundamental Rules 83 and 83-A for the first six months of disability and their after provisions of aforementioned rules shall apply.

(For rules made by the Governor under this rule, see Part III of this volume, Chapter II.)

Orders of the Governor under rule 9 (6)

Mr. N, an executive engineer, while officiating as superintending engineer, was granted leave on average pay on medical certificate for 4 months and 12 days expiring on 25th August, 1924. After receipt of a medical certificate of fitness, the question of his posting was taken up on the 16th August, 1924, and it having been finally decided to post him as officiating superintending engineer, orders for his posting were issued on the 26th September, 1924. Mr. N, joined duty on the forenoon of the 4th October, 1924. The question arose how the period 26th August, 1924 to 3rd October, 1924, should be treated.

The circumstances of the case are similar to those referred to in Fundamental Rule 9 (6) (b) (iv) in as much as in both cases the essential point is the compulsory waiting by the government servant concerned for orders of Government posting him to a particular post. Accordingly, the Central Government with the concurrence of the Auditor General, ordered that the period of waiting in the case of Mr. N, and in other similar cases should be treated as duty as in the case mentioned in Fundamental Rule 9 (6) (b) (iv). The Governor has decided that the above ruling shall also apply to government servants under his rule-making power.

Order of the Governor under Fundamental Rule 9(6) (a)

The probationary service of ex-soldiers enlisted in the Police department will counts as duty.

Audit instructions regarding rule 9(6)

1. (a) The term "probationer" in Fundamental Rule 9(6) (a) (i) does not cover a government servant who holds substantively a permanent post in a cadre and is merely appointed on "probation" to another post. Such a government servant not being a probationer, the proviso in Fundamental Rule 9(6) (a) (i) does not apply to him, and the service rendered by him is duty for all purposes of the Fundamental Rules without any restriction or limitation.

(b) No person appointed substantively to a permanent post in a cadre is a probationer, unless definite conditions of probation have been attached to his appointment, such as the condition that he must remain on probation pending the passing of certain examinations.

(c) The status of a probationer is to be considered as having the attributes of a substantive status except where the rules prescribe otherwise.

2. Propriety of reckoning leave as ‘duty’ for the purposes of the Fundamental Rules—No leave can be treated as duty for the purpose of Fundamental Rules 61* or for the purpose of any other Fundamental Rule unless the contrary is expressly stated therein.

(6-A) Fee means a recurring or non-recurring payment to a government servant from a source other than the Consolidated Fund of State or the Consolidated Fund of India, whether made directly to the government servant or indirectly through the intermediary of Government, but does not include—

(a) unearned income such as income from property, dividends and interest on securities; and

(b) income from literary, cultural, artistic, scientific or technological efforts, if such efforts are not aided by the knowledge acquired by the government servant in the course of his service.

(This amendment shall be deemed to have come into force with effect from April 6, 1974).

(7) Foreign service means service in which a government servant receives his substantive pay with the sanction of the Government (a) from any source other than the revenues of the Central or of a State Government or the Railway Board; or (b) from a company working a State railway.

(7-A) Government, unless the contrary is evident from the context, means "the Government of Uttar Pradesh."

* In Part I of this Volume.

(7-B) Government servant for purposes of these rules, means a person appointed to a civil post or a civil service under the State Government in India, and serving in connexion with affairs of the Uttar Pradesh, whose conditions of service have been or may be prescribed by the Governor under section 241 (2) (b) of the Act.

NOTE—In the case of Subsidiary Rules made under these rules and under the Fundamental Rules in Part I this expression also all servants of the late secretary of State Services under the control of the Government to whom the Subsidiary Rules may be made applicable.

(7-C) Governor means the Governor of Uttar Pradesh.

(8) Subject to the provisions of section 136 of the Act—

(i) Revenues of the Federation include all revenues and public moneys raised or received by the Federation. Until the Federation is established, the term "revenues of the Federation" shall mean the Central revenues.

(ii) Revenues of the Province include all revenues and public moneys raised or received by the Uttar Pradesh Government.

(9) Honorarium means recurring or non-recurring payment granted to a government servant from the Consolidated Fund of a State or the Consolidated Fund of India as remuneration for special work of an occasional character.

(10) Joining time means the time allowed to government servant in which to join a new post or to travel to or from a station to which he is posted.

(11) Leave on average (or half or quarter average) pay means leave on leave-salary equal to average (or half or quarter average) pay, as regulated by rules 89 and 90.

(12) Leave salary means the monthly amount paid by the Government to a government servant on leave.

(13) Lien means the title of a government servant to hold substantively, either immediately or on the termination of a period or periods of absence, a permanent post, including a tenure post, to which he has been appointed substantively.

(14) Local fund means—

(a) revenues administered by bodies which by law or rule having the force of law come under the control of the Government, whether in regard to proceedings generally or to specific matters, such as the sanctioning of their budgets, sanction

to the creation or filling up of particular posts, or the enactment of leave pension or similar rules; and

(b) the revenues of any body which may be specially notified by the Government as such.

Order of the Governor under rule 9 (14)

According to the decision given by the Government of India in consultation with the Comptroller and Auditor General of India in 1942, all Universities established by law are within the meaning of definition given in clause (a) above.

(15) [* * *

(16) [* * *]

(17) Ministerial servant means a government servant of a subordinate service whose duties are entirely clerical and any other class of government servant specially defined as such by general or special order of the government.

Orders of the Governor regarding rule 9 (17)

1. The assistant secretaries to the Government in the Civil and Public Works Secretariate have been declared to be ministerial servants.

2. The Registrar of the Board of Revenue has been declared to be a ministerial government servant if previous to his promotion he was a member of the ministerial establishment of the Board's Office and not a member of the U. P. Civil Service.

3. The Deputy Registrar and the Assistant Registrar of the High Court at Allahabad [* * *] have been declared to be ministerial servants.

4. Partition amins have been declared as ministerial servants.

(18) Month means calendar month. In calculating a period expressed in terms of months and days, complete calendar months, irrespective of the number of days in each, should first be calculated and the odd number of days calculated subsequently.

Audit instruction regarding rule 9(18)

In calculating a period of 3 months and 20 days from January 25, 3 months should be taken as ending on April 24, and the 20 days on May 14. In the same way the period from January 30 to March 2, should be reckoned as 1 month and 2 days because one month from January 30, ends on February 28.

A period of one month and 29 days commencing from the 1st January will expire, in an ordinary year (in which February is a month of 28 days) on the last day of February, because a period of 29 days cannot obviously mean to exceed a period of full calendar month and leave for two months from 1st January would end on the last day of February. The same would be the case if February were a month of 29 days or if the broken period were 28 days (in an ordinary year).

(19) Officiate—A government servant officiates in a post when he performs the duties of a post on which another person holds a lien. The Government may, if they think fit, appoint a government servant to officiate in a vacant post on which no other government servant holds a lien.

(20) Overseas pay means pay granted to a government servant in consideration of the fact that he is serving in a country other than the country of his domicile.

Orders of the Governor regarding the drawal of overseas pay under rule 9(20)

1. Where it is provided in the rules regulating conditions of appointment to any service or post, that the pay of the service or post shall include overseas pay, such overseas pay shall, unless it be otherwise expressly provided in such rules, be drawn only by a member of the service or an incumbent of the post whose domicile at the date of his first substantive appointment to such service or post was elsewhere than in Asia. Provided that no such government servant shall be entitled to overseas pay who, prior to such appointment, has, for the purpose of his appointment to a post under the Government or of the conferment upon him by the Government of any scholarship, emoluments or other privilege, claimed and been deemed to be of Indian domicile.

2. (i) The domicile of a person shall be determined in accordance with the provisions set out in the schedule* to these rules.

(ii) No government servant who after his appointment to a service or post acquires a new domicile shall thereby lose his right to or become entitled to overseas pay.

(iii) A government servant who has been drawing overseas pay in good faith and whose domicile is challenged should receive a personal allowance equal to the amount of overseas pay hitherto drawn, the allowance to be absorbed in increments, from the date when his domicile is questioned, and should continue to enjoy such allowance in the event of an eventual adverse decision.

(21) Pay means amount drawn monthly by a government servant as—

(i) the pay, other than special pay or pay granted in view of his personal qualifications, which has been sanctioned for a post held by him substantively or in

an officiating capacity, or to which he is entitled by reason of his position in a cadre, and

(ii) overseas pay, technical pay, special pay and personal pay, and

(iii) any other emoluments which may be specially classed as pay by the Governor.

Orders of the Governor under rule 9(21) (iii)

Judicial pay and language pay have been declared to be pay.

Audit instructions regarding rule 9(21)

1. If language allowances are lump sum allowances, they will be dealt with under rule 46. If they are recurring payment, they will fall under the head "pay" under rule 9(21).

2. [* * *]

3. Pay drawn by civil government servants belonging to the India Army Reserve of Officers when called to Army Service or those belonging to the Indian Territorial Force while undergoing training with the Force.

See audit instruction no. 1-A regarding Fundamental Rule 9(2).

(22) Permanent post means a post carrying a definite rate of pay sanctioned without limit of time.

* See pages 164 to 166 of this Part.

(23) Personal pay means additional pay granted to a government servant—

(a) to save him from a loss of substantive pay in respect of a permanent post other than a tenure post due to a revision of pay or to any reduction of such substantive pay otherwise than as a disciplinary measure; or

(b) in exceptional circumstances, on other personal considerations.

Orders of the Governor regarding rule 9(23) (b)

1. No application for the grant of a compensatory personal pay should be entertained unless—

(a) the government servant's service has been consistently satisfactory and has been of a character superior to what is ordinarily excepted of the incumbent of the appointment:

(b) the government servant is fit for promotion but there is no possibility of giving him any advancement in the near future; and

(c) the government servant has been at least five year on the same pay or if his pay is progressive, on the maximum pay of his appointment.

The mere fulfillment of the conditions mentioned above should not be regarded as securing a personal pay to a government servant as a matter of course, the purpose of the conditions being to enable obviously weak claims to be summarily rejected. No case for personal pay will be considered by the Government which is not of an entirely exceptional character.

2. The maximum of a grade is definitely fixed as being the maximum pay which it is justifiable to give to a man performing the duties of the post. The fact that one man, owing perhaps to luck in promotion, reaches the maximum of his grade some years before he is due to retire is not in itself a sufficient reason for increasing that maximum by the grant of personal pay. On the other hand, there is every reason why no personal pay should be given, because a man who reaches the maximum of his grade earlier than was intended when the grade was fixed should consider himself fortunate in being able to draw the maximum for so long a period in his service.

(24) Presumptive pay of a post, when used with reference to any particular government servant, means the pay to which he would be entitled if he held the post substantively and were performing its duties; but it does not include special pay unless the government servant performs or discharges the work or responsibility, or is exposed to the unhealthy conditions, in consideration of which the special pay was sanctioned.

Audit instruction regarding rule 9 (24)

The first part of the definition is intended to facilitate the use of the term in relation to a government servant who has been absent from post for some time but still retains a lien on it.

(25) Special pay means an addition of the nature of pay, to the emoluments of a post or of a government servant, granted in consideration of—

(a) the specially arduous nature of the duties; or

(b) a specific addition to the work or responsibility.

(This amendment shall be deemed to have come into force with effect from April 1, 1979).

Audit instruction regarding the calculation of special pay in certain cases

When special pay has been sanctioned in the form of a portion or percentage of pay in the ordinary line and the pay in the ordinary line includes an element of sterling overseas pay, such special pay should be determined as follows:

(a) the special pay is admissible on the sterling overseas pay as well as on the rupee basic pay;

(b) the special pay must be expressed and drawn wholly in rupees;

(c) the sterling overseas pay should, for the purpose of calculating the special pay, be converted into rupees at the rate of 1 s. 6 d. to the rupee.

Orders of the Governor regarding rule 9 (25)

1. There is no inter-dependence between special pay and compensatory allowance; they are essentially different. Where the cost of living, for example, would justify the grant to a government servant of a compensatory allowance he should not be rendered ineligible for such allowance simply because he has already been granted special pay in recognition of the duties and responsibilities of the post; and, if the attachment of special pay to a post is justified under the terms of these rules, it should not be subject to reduction because for reasons substantially different a compensatory allowance as defined in rule 9 (5) is subsequently granted.

2. In order that the Accountant General may see whether additions to pay, such as special pay and compensatory allowance, have been correctly classified, the reasons for granting such additions should be briefly recorded in the order conveying the sanction. Where it is not advisable to record the reasons in an open letter the reasons should be communicated confidentially to the Accountant General.

3. The following principles are laid down to govern the grant of special pay:

(1) (a) Special pay should be granted only when the conditions laid down in this rule apply strictly. It should not be given merely for the purpose of improving the prospects of a service or for the purpose of serving as a substitute for, or as an addition to, a selection grade of pay.

(b) The posts in the ordinary time-scale of a service will naturally vary in intensity and responsibility, but this is no ground ordinarily for granting special pays to the holders of the heavier charges. If owing to circumstances a junior government

servant has to hold one of the more responsible regular charges, he is thereby given an opportunity or proving his fitness for higher posts.

(c) The placing of a government servant on special duty does not necessarily mean that his work becomes specially arduous or so increased in quantity and responsibility as to justify special pay. A government servant's posting is in the hands of the Government and he has no right to refuse a post which the Government in the cause of the public service allots to him. This applies also to government servants transferred by agreement between two Governments from one Government to another. A protest against a posting should be formally admitted only on the ground of loss of pay or prospects and even on these grounds the Government is the final arbiter.

(d) A comparison between the circumstances of one government servant and another or of one service and another should not necessarily be accepted as an argument for the grant or for the enhancement of special pay.

(2) It is not permissible to grant special pay because a place lacks amenities. Nor does a change of duties necessarily can note an increase of work or responsibility.

(26) * * *

(27) Subsistence grant means a monthly grant made to a government servant who is not in receipt of pay or leave-salary.

(28) Substantive pay means the pay other than special pay, personal pay or emoluments classed as pay by the Governor under rule 9(21) (iii), to which a government servant is entitled on account of a post to which he has been appointed substantively or by reasons of his substantive position in a cadre.

(29) Technical pay means pay granted to a government servant in consideration of the fact that he has received technical training in Europe.

(30) Temporary post means a post carrying a definite rate of pay sanctioned for a limited time.

(30-A) Tenure post means a permanent post which an individual government servant may not hold for more than a limited period.

NOTE — In case of doubt the Government may decide whether a particular post is or is not a tenure post.

(31) (a) Time-scale pay means pay which, subject to any conditions prescribed in these rules, rises by periodical increments from a minimum to a maximum. It includes the class of pay formerly known as progressive.

(b) Time-scales are said to be identical if the minimum, the maximum, the period of increment and the rate of increment of the time-scales are identical.

(c) A post is said to be on the same time-scale as another post on a time-scale if the two time-scales are identical and the posts fall within a cadre, or a class in a cadre, such cadre or class having been created in order to fill all posts involving duties of approximately the same character or degree of responsibility, in a service or establishment or group of establishments; so that the pay of the holder of any particular post is determined by his position in the cadre or class and not by the fact that he holds that post.

(32) Travelling allowance means an allowance granted to a government servant to cover the expenses which he incurs in travelling in the interests of the public service. It includes allowances granted for the maintenance of conveyances, horses and tents.

CHAPTER III—GENERAL CONDITIONS OF SERVICE

10. Except as provided by this rule, no person may be substantively appointed to a permanent post in Government service without a medical certificate of health. The medical certificate shall be furnished in such form and should be signed by such medical or other officers as the Governor may, by general rule or order, prescribe. The Governor may, in individual cases, dispense with the production of a certificate, and may, by general order exempt any specified class of government servants from the operation of this rule.

(This amendment shall be deemed to have come into force on March 17, 1973).

Order of the Governor regarding rule 10

Once a person is asked to produce a medical certificate of fitness for entry into Government service and has actually been examined and declared unfit, it is not open to the appointing authority to use its discretion to ignore the certificate that has been produced.

(For rules made by the Governor under this rule, see Part III of this volume, Chapter III).

11. Unless in any case it be otherwise distinctly provided, the whole time of a government servant is at the disposal of the Government, and he may be employed in any manner required by proper authority, without claim for additional remuneration, whether the services required of him are such as would ordinarily be remunerated from the revenues of the State or from a local fund or from the funds of a body, incorporated or not, which is wholly or substantially owned or controlled by the Government.

12. (a) Two or more government servants can not be appointed substantively to the same permanent post at the same time.

(b) A government servant cannot be appointed substantively, except as a temporary measure, to two or more permanent posts at the same time.

(c) A government servant cannot be appointed substantively to a post on which another government servant holds a lien.

12A. Unless in any case it be otherwise provided in these rules, a government servant on substantive appointment to any permanent post acquires a lien on that post and ceases to hold any lien previously acquired on any other post.

13. Unless his lien is suspended under rule 14 or transferred under rule 14-B, a government servant holding substantively a permanent post retains a lien on that post:

(a) while performing the duties of that post;

(b) while on foreign service, or holding a temporary post, or officiating in another post;

(c) during joining time on transfer to another post; unless he is transferred substantively to a post on lower pay, in which case his lien is transferred to the new post from the date on which he is relieved of his duties in the old post;

*(d) while on leave, except on leave granted under rule 86 or 86-A, as the case may be; and

(e) while under suspension.

Orders of Governor regarding rule 13

Government servants who are appointed as officers of the Army in India Reserve of Officers, shall retain a lien on their permanent posts under the Government during the period for which they are called to service in the Defence Department.

14. (a) The lien of a government servant on a permanent post which he holds substantively shall be suspended if he is appointed in a substantive capacity:

(1) to a tenure post, or

(2) to a permanent post outside the cadre on which he is borne, or

(3) provisionally, to a post on which another government servant would hold a lien had his lien not been suspended under this rule.

(b) The Government may, at their option, suspend the lein of a government servant on a permanent post which he holds substantively if he is deputed out of India or transferred to foreign service, or, in circumstances not covered by clause (a) of this rule, is transferred, whether in a substantive or officiating capacity, to a post in another cadre, and if in any of these cases there is reason to believe that he will remain absent from the post on which he holds a lien for a period of not less than three years.

(c) Notwithstanding anything contained in clause (a) or (b) of this rule, a government servant's lien on a tenure post may in no circumstances be suspended. If he is appointed substantively to another permanent post, his lien on the tenure post must be terminated.

(d) If a government servant's lien is suspended under clause (a) or (b) of this rule, the post may be filled substantively, and the government servant appointed to hold it substantively shall acquire a lien on it; provided that the arrangements shall be reversed as soon as the suspended lien revives.

NOTES—(1) This clause applies also if the post concerned is a post in a selection grade of a cadre.

(2) When a post is filled substantively under this clause, the appointment will be termed a provisional appointment; the government servant appointed will hold a provisional lien on the post; and that lien will be liable to suspension under clause (a) but not under clause (b) of this rule.

(e) A government servant's lien which has been suspended under clause (a) of this rule shall revive as soon as he ceases to hold lien on a post of the nature specified in sub-clause (1), (2) or (3) of that clause.

(*This amendment shall come into force with effect from April 1, 1965).

(f) A government servant's lien which has been suspended under clause (b) of this rule shall revive as soon as he ceases to be on deputation out of India, or on foreign service, or to hold a post in another cadre, provided that a suspended lien shall not revive because the government servant takes leave if there is reason to believe that he will, on return from leave, continue to be on deputation out of India, or on foreign service or to hold a post in another cadre and the total period of absence on duty will not fall short of three years, or that he will hold substantively a post of the nature specified in sub-clause (1), (2) or (3) of clause (a).

Orders of the Governor regarding rule 14

When it is known that a government servant on transfer to a post outside his cadre is due to retire on superannuation pension within three years of his transfer, his lien on the permanent post cannot be suspended.

14A. (a) A government servant's lien on a post may in no circumstances be terminated, even with his consent, if the result will be to leave him without a lien or a suspended lien upon a permanent post.

(b) In a case covered by sub-clause (2) of clause (a) of rule 14, the suspended lien may not, except on the written request of the government servant concerned, be terminated while the government servant remains in Government service.

14B. Subject to the provisions of rule 15, the Government may transfer to another permanent post in the same cadre the lien of a government servant who is not performing the duties of the post to which the lien relates, even if that lien has been suspended.

15. (a) a government servant may be transferred from one post to another; provided that, except—

(1) on account of inefficiency or misbehaviour, or

(2) on his written request,

a government servant shall not be transferred substantively to, or, except in a case covered by rule 49, appointed to officiate in, a post carrying less pay than the pay of the permanent post on which he holds a lien, or would hold a lien had his lien not been suspended under rule 14.

(b) Notwithstanding anything to the contrary contained in these Rules, the Governor may in the public interest transfer a government servant to a post in another cadre or to an ex-cadre post.

(c) Nothing contained in clause (a) of this rule or in clause (13) of rule 9 shall operate to prevent the retransfer of a government servant to the post on which he would hold a lien, had it not been suspended in accordance with the provisions of clause (a) of rule 14.

16. A government servant may be required to subscribe to a provident fund, a family pension fund or other similar fund in accordance with such rules as the Governor may by order prescribe.

17. (1) Subject to any exception specifically made in these rules, and to the provisions of sub-rule (2) a government servant shall begin to draw the pay and allowance attached to his tenure of a post with effect from the date when he

assumes the duties of that post, and shall cease to draw them as soon as he ceases to discharge those duties.

Exception—A candidate from the Forest College, Dehra Dun, approved for appointment to the Uttar Pradesh Forest Service or to the Uttar Pradesh Subordinate Forest Service shall be allowed to draw the minimum pay of his appointment from the date following the date of his obtaining the prescribed certificate qualifying him for appointment to the service for which he has been approved and the period intervening between the date of the certificate and the date of taking over charge shall be treated as duty provided that he actually joins his appointment within ten days from the date of his certificate.

(2) The date from which a person recruited overseas shall commence to draw pay on first appointment shall be determined by the general or special orders of the authority by whom he is appointed.

Audit instructions regarding rule 17.

1. A government servant will given to draw the pay and allowances attached to his tenure of a post with effect from the date on which he assumes the duties of that post if the charge is transferred beforenoon of that date. If the charge is transferred afternoon, he commences to draw them from the following day. The rule does not-however, apply to cases in which it is the recognized practice to pay a government servant at a higher rate for more important duties performed during a part only of a day.

2. * * *

Orders of the Governor regarding rule 17(2)

The date of commencement of pay of government servants recruited in the United Kingdom on behalf of the Government shall be the date of embarkation for India, subject to their proceeding from the port of disembarkation to take up their duties without avoidable delay.

NOTE 1—The phrase "without avoidable delay" refers only to delay on the part of the government servant in reporting himself for duty (either at the headquarters of the Government or at the actual place of duty as the case may be) and not to delay caused by the Government deferring the issue of his posting orders either inadvertently or deliberately. The stipulation implied by the phrase should be regarded as fulfilled if the government servant reports for the duty within the period allowed by the joining time rules with only one day for preparation at the port of disembarkation.

NOTE 2—When a government servant recruited to a service or post under the Government on or after January 1, 1936, is prevented from proceeding at once from the port of disembarkation in India to take up his appointment he should be granted in respect of the period in excess of that mentioned in the preceding note leave on medical certificate on half average or leave on private affairs on half average pay as the case may require provided such leave is admissible to him. If no such leave be admissible, he should be allowed extra-ordinary leave without pay for the period in question. For the purpose of calculating the rate of leave salary, if any, admissible during the leave, the minimum of the Government servant's time-scale of pay (including overseas pay) should be treated as his average pay.

18. Unless the Government, in view of the special circumstances of the case, shall otherwise determine, after five years' continuous absence from duty elsewhere than on foreign service in India, whether with or without leave, a government servant ceases to be in Government employ.

18A. Subject to the provisions of sections 241 (3) (a) and 258 (2) (b) of the Act, a government servants' claim to pay and allowances is regulated by the rules in force at the time in respect of which the pay and allowances are earned and to leave by the rules in force at the time the leave is applied for and granted.

CHAPTER IV—PAY

19. The Pay of a government servant shall not exceed the pay sanctioned by a competent authority for the post held by him. No special or personal pay shall be granted to a government servant without the sanction of the Government.

20. In respect of any period treated as duty under rule 9 (6) (b), a government servant may be granted such pay as Government may consider equitable but in no case exceeding the pay which the government servant would have drawn had he been on duty other than duty under rule 9(6) (b).

Audit instruction regarding rule 20

1. Deleted.

2. The expressions "the pay of his substantive appointment" and "the pay of any officiating appointment" occurring in Fundamental Rule 20, should be taken to mean "the pay which the government servant drew in the post which he held substantively" and "the pay which the government servant drew in the post in which he officiated" respectively. In neither case is there any restriction on the kind of "pay" to be drawn, and the expressions should therefore be held to include special pay, if any which the government servant drew in the post he held substantively or in an officiating capacity.

Orders of the Governor regarding rule 20

1. Government servants who belong to the Army in India Reserve of Officers when called up for training will receive the following emoluments:

(i) When proceeding to carry out their training direct from their civil appointments, the pay and allowances, which they would have drawn in their civil appointments but for the training for the whole period of absence on such training inclusive of the time spent in transit to and fro.

(ii) When proceeding to carry out their training while on leave in India, Burma, Ceylon, Great Britain or Northern Ireland, the civil leave pay and allowances which they would have drawn but for the training.

(iii) When proceeding to carry out their training on the expiry of leave out of India taken from their civil appointments but before rejoining their civil appointments for duty, joining time civil pay from the date of disembarkation in India to the date preceding that on which their training commenced and full civil pay for the period of actual training and the period spent in journeying to the place of their civil appointments.

(iv) Military pay and allowances for the period of actual training—

(a) The emoluments drawn under (i) to (iii) are debitable to the revenues of the State and that under (iv) to the Defence estimates. The latter shall not be required to bear any share of the leave and pension charges accruing in respect of the period that a government servant is undergoing training.

(b) Government servants who join the Army in India Reserve of Officers when employed on part-time military duty in peace time will get their civil pay only which will be charged to the revenues of the State.

2. (1) Government servants who have been permitted to join the Territorial Army will during the period of training and during the period spent in camp receive (in addition to pay and allowances which they might receive from the Defence Services Estimates), their civil pay and allowances.

(2) Government servants whose rates of pay at the time they are called up for military duty [vide orders of the Governor regarding Fundamental Rule 9(6)(b)(i)] are higher than the military pay and allowances to which they would be entitled in respect of military duty, would receive pay at the civil rates at which they would have drawn it if they had not proceeded on military duty and the difference between the civil pay and allowances and military pay and allowances shall constitute a charge against the ordinary head of expenditur to which civil pay of the individual concerned is debitable.

3. An officer of the Provincial Medical Service, who is in receipt of a special pay at the time of his deputation for training in jail administration, will not be entitled to draw the same during the period of his training except on the production of a certificate from the Director of Medical and Health Services, to the effect that but for his deputation the officer would have continued to draw the special pay.

4. The pay of government servants awarded foreign scholarships who under rule 9(6)(b) are treated as on duty during the tenure of the scholarships, shall be limited to the amount of the scholarship.

Exception—The above order does not apply to government servants who are granted Rockfeller Fellowships. Government servants selected for Rockfeller Foundation Fellowships should, as a rule, be granted the following terms:

(1) Pay that the scholars would have drawn had they remained on duty in India, subject to usual restrictions in hard currency areas. In case family allowance is granted by the Rockfeller Foundation, pay will not be admissible.

(2) No compensatory allowance will be admissible.

(3) Period of absence will be treated as duty and not as leave, except in the case of those who are granted family allowance. In such cases, the period of absence should be treated as extraordinary leave and, as required under Fundamental Rule 85, the consent of the scholar should be obtained in writing before such leave is granted.

(4) The stipend, travelling expenses and other allowances granted by the Rockfeller Foundation, other than the family allowance, will be admissible.

21. Time-scale of pay—Rules 22 to 29 inclusive and rule 31 apply to time-scales of pay generally.

22. The initial substantive pay of a government servant who is appointed substantively to a post on a time-scale of pay is regulated as follows:

(a) If he holds a lien on a permanent post, other than a tenure post, or would hold a lien on such a post had his lien not been suspended—

(i) when appointment to the new post involves the assumption of duties or responsibilities of greater importance (as interpreted for the purposes of rule 30) than those attaching to such permanent post, he will draw as initial pay the stage of the time-scale next above his substantive pay in respect of the old post;

(ii) when appointment to the new post does not involve such assumption, he will draw as initial pay the stage of the time-scale which is equal to his substantive pay in respect of the old post, or, if there is no such stage, the stage next below that

pay, plus personal pay equal to the difference, and in either case will continue to draw that pay until such time as he would have received an increments in the time-scale of the old post, or for the period after which an increment is earned in the time-scale of the new post, whichever is less. But if the minimum pay of the time-scale of the new post is higher than his substantive pay in respect of the old post, he will draw that minimum as initial pay;

(iii) when appointment to the new post is made on his own request under rule 15(a) and the maximum pay in the time-scale of that post is less than his substantive pay in respect of the old post he will draw that maximum as initial pay.

(b) If the conditions prescribed in clause (a) are not fulfilled, he will draw as initial pay the minimum of the time-scale:

Provided, both in cases covered by clause (a) and in cases, other than cases of re-employment after resignation or removal or dismissal from the public service, covered by clause (b), that if he either—

(1) has previously held substantively or officiated in —

(i) the same post, or

(ii) a permanent post or temporary post on the same time-scale, or

(iii) a permanent post, other than a tenure post, on an identical time-scale, or a temporary post on an identical time-scale, such post being on the same time-scale as a permanent post; or

(2) is appointed substantively to a tenure post on a time-scale identical with that of another tenure post which he has previously held substantively or in which he has previously officiated,

then the initial pay shall not be less than the pay, other than special pay, personal pay or emoluments classed as pay by the Governor under rule 9(21) (iii), which he drew on the last such occasion, and he shall count the period during which he drew that pay on such last and any previous occasions for increments in the stage of the time-scale equivalent to that pay. If, however, the pay last drawn by the Government servant in a temporary post has been inflated by the grant of premature increments, the pay which he would have drawn but for the grant of those increments shall be taken for the purposes of this proviso to be the pay which he last drew in the temporary post.

Exception—The condition in paragraph (iii) of the first proviso that the temporary post should be on the same time-scale as a permanent post shall not be enforced when a temporary post is (i) created by one Government or Department for the

purpose of work of the same nature as the ordinary work for which permanent posts exist in a cadre under a different Government or Department, and (ii) sanctioned or a time-scale identical with the time-scale applicable to the permanent posts in the cadre under the different Government or Department.

NOTES—(1) If the Government servant is entitled to overseas pay in the new post but was not drawing overseas pay in the old post, the overseas pay in the new post, shall not be taken into account in determining the stage in the time-scale of the new post to which he is entitled under clause (a)

(2) For the purposes of this rule sterling overseas pay shall be converted into rupees at such rate of exchange as the Government may by order prescribe.

Auditor-General's decision under rule 22

(1) * * * A government servant when appointed to a post substantively while officiating in it, is entitled to have his pay fixed a new under * * * Fundamental Rule 22 with reference to his substantive pay at the time in respect of his old permanent post.

[Auditor-General's letter no. T-1176-A/170-34, dated September 11, 1934].

(2) The words 'the stage of the time-scale next above his substantive pay in respect of the old post' occurring in clause (a)(i) of this rule means the stage in the time-scale which is next in amount above his substantive pay, although the time-scale of the new post may carry only biennie increments.

Illustration—An officer in receipt of substantive pay of Rs. 350 in a permanent post in the scale of Rs. 275-25—500—E.B.—30—650—E.B.—30—800 was appointed to officiate in a post involving higher responsibilities in the scale of Rs. 350—350—380—380—30—590—E.B.—30—770—40—850. It was declared that the latter time-scale carrying bienniel increments for the relevant stages, viz. Rs. 350 and Rs. 380. It was agreed that his substantive pay in the scale of Rs. 275—800 being Rs. 350 per mensem his officiating pay in the scale of Rs. 350—850 may be fixed at Rs. 380 instead of at the second stage of Rs. 350 per mensem.

Audit instructions regarding rule 22

1. Deleted.

2. When the next increment in the time-scale of either the new or the old post falls due, the government servant should draw the next increment in the time-scale of the new post, and forthwith lose the personal pay and all connexion with the time-scale of his old post. The personal pay is given to a government servant only for the purpose of initial pay and not at any subsequent stage in the new time-scale in

which the government servant might draw less pay than he would have drawn had he remained in the old time-scale.

3. Deleted.

4. A time-scale may be of recent introduction whereas the cadre or class to which it is attached may have been in existence on a graded scale before the time-scale came into force or it may be that one time-scale has taken the place of another. If a government servant has held substantively or officiated in a post in the cadre or class prior to the introduction of a new scale and has drawn during the period salary or pay equal to a stage, or intermediate between two stages, in the new time-scale, then the initial pay in the new time-scale may be fixed at the salary or pay last drawn and the period during which it was drawn may be counted for increment in the same stage, or if the salary or pay was intermediate between two stages, in the lower stage of that time-scale.

5. The expression "if he holds a lien on a permanent post" occurring in clause (a) of Fundamental Rule 22 should be held to include the lien on a permanent post to which a government servant is appointed in a provisional substantive capacity under Fundamental Rule 14(d), and the expression "substantive pay in respect of the old post" occurring in that rule should be held to include his substantive pay in respect of that provisional substantive appointment. Fundamental Rule 22(a) should therefore be held to permit the substantive pay in respect of a provisional substantive appointment being taken into account in determining his initial pay in another post to which he is appointed. When the initial pay of a government servant in a post is thus fixed, it will not be affected even if during the tenure of his appointment to that post he reverts from his provisional appointment.

Orders of the Governor regarding rule 22

1. For the purpose of clause (a) of Fundamental Rule 22, a declaration as to the relative degrees of responsibility of two posts should be obtained from the appointing authority or the Government in the administrative department according as the posts are in the same or different departments.

2. A temporary post on a certain rate of pay (fixed or time-scale) which is converted into a permanent post on the same of a different rate of pay is not the "same post" as the permanent post even though the duties remain the same, In other words in view of rule 9(30) the temporary post is to be regarded as having ceased to exits and to have been replaced by the permanent post. The incumbent of the temporary post is thus entitled only to the pay of the permanent post if it is on a fixed rate of pay or to the minimum pay of the time-scale of the permanent post if it is on a time-scale unless his case is covered by the concession admissible under provisoes (1)(ii) and (1)(iii) to rule 22.

22-A. The initial substantive pay of a government servant who is appointed substantively to a post on a time-scale of pay which has been reduced for reasons other than a diminution in the duties or responsibilities attached to posts thereon and who is not entitled to draw pay on the time-scale as it stood prior to reduction, is regulated by rule 22:

Provided that—

(a) if he is appointed to a post in another service which is reserved for the service to which he belongs, his initial pay shall be fixed at a stage which approximates as closely as possible to the initial pay which he would have drawn in the unreduced scale, and

(b) both in cases covered by clause (a) of that rule and in cases, other than those of re-employment after resignation or removal or dismissal from the public service, covered by clause (b), if he either—

(1) has previously held substantively or officiated in—

(i) the same post prior or reduction of its time-scale, or

(ii) a permanent post or temporary post on the same time-scale as the unreduced time-scale of the post, or

(iii) a permanent post other than a tenure post, or a temporary post, on a time-scale of pay identical with the unreduced time-scale of the post, such temporary post being on the same time-scale as a permanent post, or

(2) is appointed substantively to a tenure post the time-scale of which has been reduced without a diminution in the duties or responsibilities attached to it, and has previously held substantively or officiated in another tenure post on a time-scale identical with the unreduced time-scale of the tenure post,

then the initial pay shall not be less than the pay, other than special pay, personal pay or emoluments classed as pay by the Governor under rule 9(21)(iii) which he would have drawn under rule 22 on the last such occasion if the reduced time-scale of pay had been in force from the beginning and he shall count for increments the period during which he would have drawn that pay on such last and any previous occasions:

Provided further that the initial pay of a government servant who was in service on January 1, 1922, shall not be less than the initial pay admissible to him under rule 22.

22-B(1) Notwithstanding anything contained in these rules, where a government servant holding a post in a substantive, temporary or officiating capacity is

promoted or appointed either in a substantive, temporary or officiating capacity to another post carrying duties and responsibilities of greater importance than those attached to the post held by him, his initial pay in the time-scale of the higher post shall be fixed at the stage next above the pay arrived at by notionally increasing his pay in respect of the lower post by one increment at the stage at which such pay has accrued:

Provided that the provisions of this rule shall not apply where a government servant holding a post in a substantive, temporary or officiating capacity and drawing pay in a pay scale the maximum of which exceeds Rs. 900 p.m., Rs. 1200 p.m. or Rs. 2050* p.m. respectively in the scales introduced with effect from April 1, 1965, August 1, 1972, or July 1, 1979, is appointed in a substantive, temporary or officiating capacity to a post carrying higher duties or responsibilities:

Provided further that the provision of sub-rule (2) of Fundamental Rule 31 shall not be applicable in any case where the initial pay is fixed under this rule:

Provided also that where a government servant is immediately before his promotion or appointment to a higher post, drawing pay at the maximum of the time-scale of the lower post, his initial pay in the time-scale of the higher post shall be fixed at the stage next above the pay notionally arrived at by increasing his pay in respect of the lower post by an amount equal to the last increment in the time-scale of the lower post:

* This amendment come into force with effect from January 1, 1984 vide Notification No. G-2-29/X—301-81 dated December 12, 1984.

Provided that if a government servant either:

(1) has previously held substantively or officiated in—

(i) the same post, or

(ii) a permanent or temporary post on the same time-scale, or

(iii) a permanent post other than a tenure post or a temporary post on an identical time-scale, or

(2) is appointed substantively to a tenure post on a time-scale identical with that of another tenure post which he has previously held substantively, or in which he has previously officiated;

then proviso to Fundamental Rule 22 shall apply in the matter of the initial fixation of pay and counting of previous service for increment.

(2) (i) If as a result of fixation of initial pay under sub-rule (1) there arises an anomaly, namely, that the rate of pay admissible to a government servant on the higher post would exceed that of another government servant senior to him in the lower grade or scale and promoted earlier to another identical post the pay of the latter shall with effect from the date of promotion or appointment of the former be stepped up by the Government to an amount admissible to the former as pay fixed under sub-rule (1) subject, however, to the following conditions:

(a) the junior and the senior government servants belong to the same cadre and the posts to which they have been promoted or appointed are identical and in the same cadre;

(b) the time-scale of pay for the lower and higher posts in which the junior and the senior government servants are entitled to draw their pay is identical;

(c) the anomaly referred to above must have arisen as a direct result of the application of sub-rule (1) and not for any other reason;

Explanation—(1) If the government servant is allowed a higher pay to start within a time-scale regard being had to his having been previously in any other employment under government, and subsequently upon his promotion or appointment to the higher post, there is fixation made of initial pay under sub-rule (1), the anomaly resulting vis-a-vis the rate of pay admissible to the senior Government servant on the higher post shall not be deemed for purposes of this sub-rule to arise as a direct result of the application of this rule.

Explanation—(2) If a government servant has, on account of getting advance increment in his lower post, received more pay from time to time, than the senior government servant appointed or promoted earlier to the higher post and subsequently there is fixation of pay under sub-rule (1) in the case of the former, then also the initial fixation of pay under sub-rule (1) shall not be deemed, for purposes of this sub-rule to arise as a direct result of the application of sub-rule (1).

(d) the senior government servant shall draw his next increment on completion of the requisite qualifying service with effect from the date of such stepping up of his pay.

(ii) The provisions of this rule shall apply also in case of promotion to an ex-cadre post if the government servant has been appointed in the time-scale of pay pertaining to the higher ex-cadre post without any condition being attached to the effect that while working on the higher ex-cadre post he shall draw any deputation allowance or special pay in addition to the pay in the time-scale for the lower post;

NOTE—1. The provisions of this rule shall not apply to cases of appointment from an ex-cadre post to a cadre post.

NOTE—2. In cases of appointment/promotion from one ex-cadre post to another ex-cadre post where the official opts to draw pay in the scale of the ex-cadre post, the pay in the second or subsequent ex-cadre posts should be fixed under F.R. 22-B (1) with reference to pay in the cadre post only.

(iii) The pay of a government servant on reversion to his old lower post or to some other post in the same time-scale of pay shall be such as he will have actually drawn if he had not been promoted to the higher post. If the pay of a government servant has already been fixed under Fundamental Rule 27, then, on reversion, his pay will be re-fixed under Fundamental Rule 27 giving to him also, the benefit of his service rendered in the higher post according to Fundamental Rule 26 (c);

(iv) If a government servant is reverted from a higher post to such lower post, the time-scale of pay of which is higher than that of the post in which he drew his pay before being appointed to the higher post, then, in that case, the pay admissible to him on such intermediary post shall be fixed according to this rule.

22-C. Notwithstanding anything contained in these rules, where a Government servant who does not hold a lien on any permanent post is appointed either in a substantive, temporary or officiating capacity to another post carrying duties and responsibilities of lesser or same importance than those attached to the post held by him, and, in cases not covered by Fundamental Rules, 22, 22-B or 26(c), his initial pay in the time scale of the lower or the equivalent post shall be fixed at the stage arrived at by allowing over the minimum of the time-scale of such post one increment for each completed year of service rendered in the previous post provided that the pay so fixed shall not exceed—

(a) the pay last drawn in the previous post, and

(b) the maximum of the scale of the new post:

Provided further that where the new post is in an identical time-scale of pay, the pay of such Government servant shall be fixed at the stage last drawn in the previous post and service rendered in it at that stage shall count for increments in the scale of pay of the new post:

Provided further that where the new post is in an equivalent scale of pay, pay of such Government servant shall be fixed at the stage next below the pay last drawn and the difference will be made good by the grant of a personal pay under Fundamental Rule 9 (23) (b) which will be absorbed in future increments.

NOTE—The provisions of this rule shall not apply to cases of appointments from an ex-cadre post to a cadre post.

23. (1) The holder of a post the pay of which is changed shall be treated as if he were transferred to a new post on the new pay; provided that he may at his option retain his old pay until the date on which he has earned his next or any subsequent increment on the old scale, or until he vacates his post or ceases to draw pay on that time-scale. The option once exercised is final.

(2) Notwithstanding anything contained in sub-rule (1) above, a Government servant may, insofar as the option for the new scales of pay introduced with effect from April 1, 1965 is concerned, elect the said new scales of pay either from the aforesaid date or from the date of his next increment in the old scale of pay falling immediately after the said date, and the like option shall be separately available to him in respect of the post, if any, on which he may be officiating.

NOTE—Sub-rule (2) of F.R. 23 will also apply mutatis mutandis to cases of option for the new scales of pay introduced with effect from August 1, 1972 or July 1, 1979 subject to the condition that it will also apply to cases of option where a Government servant elects the new scales of pay from the date of his appointment falling between August 1, 1972 and March 7, 1973 or July 1, 1979 and September 30, 1981 respectively.

Audit instructions regarding rule 23

1. If the maximum pay of a post is altered with no change the rate of increment and the minimum, the initial pay of the holder of that post should be fixed under rule 22(b) and not under rule 22(a), even though he may be holding the post substantively.

2. This rule applies to an officiating as well as to a substantive holder of a post.

3. The expression "subsequent increment on the old scale" in the proviso to rule 23 should be held to include grade promotion in cases in which a time-scale of pay has been substituted for a graded scale of pay.

Orders of the Governor regarding rule 23

In connection with the application of Fundamental Rule 23 and the Audit Instruction below it, a question was raised whether an official officiating in a higher scale on the date from which different posts on different scales in the same cadre were merged in a common scale, could exercise, under Fundamental Rule 23, the option of retaining his officiating pay in old higher scale when all the posts of the different categories were on the same new scale from that date and no higher responsibility was involved.

The Governor has decided that the words "his old pay" occurring in the proviso to the rule should be held to include not only the rate at which the individual was

drawing his officiating pay on the crucial date but also the time-scale of pay in which he was drawing that pay. Thus for the period of option the old scale of pay in which he was drawing his officiating pay should be treated as continuing for the individual concerned and since he is entitled to retain his old pay during that period his drawing of that pay under the option need not depend on whether the constructive officiating appointment after the crucial date does or does not involve the assumption of duties and responsibilities of greater importance. The option, however, ceases to operate once the individual concerned constructively ceases to officiate in the post or ceases to draw pay in the particular scale in which he was drawing the officiating pay.

Both the substantive part of Fundamental Rule 23 and its proviso cannot be operative at one and the same time. For the period during which the option exercised under the proviso operates, the substantive portion of the rule remains inoperative. Failure to exercise the option from whatever cause entails forfeiture of the benefit of the rule.

24. An increment shall ordinarily be drawn as a matter of course unless it is withheld. An increment may be withheld from a government servant by the Government, or by any authority to whom the Government may delegate this power under rule 6, if his conduct has not been good or his work has not been satisfactory. In ordering the withholding of an increment, the withholding authority shall state the period for which it is withheld, and whether the postponement shall have the effect of postponing future increments.

25. Where an efficiency bar is prescribed in a time-scale the increment next above the bar shall not be given to a government servant without the specific sanction of the authority empowered to withhold increments.

Orders of the Governor regarding rule 25

1. On each occasion on which a government servant is allowed to pass an efficiency bar which had previously been enforced against him, he should come on to the time-scale at such stage as the authority competent to declare the bar removed may fix for him, subject to the pay admissible according to his length of service.

2. The cases of all persons held up at the efficiency bar should be reviewed annually by the withholding authorities with a view to determine whether the quality of their work has improved, and generally whether the defects for which they were stopped at the bar have been remedied to an extent sufficient to warrant the removal of the bar.

26. The following provisions prescribe the conditions on which service counts for increments in a time-scale:

(a) All duty in a post on a time-scale counts for increments in that time-scale:

Provided that, for the purpose of arriving at the date of the next increment in that time-scale the total of all such periods as do not count for increment in that time-scale, shall be added to the normal date of increment:

Provided further that increments falling due after the 1st of April, 1978, shall accrue on the first day of the month in which they would have accrued:

(b) (i) Service in another post, other than a post carrying less pay referred to in clause (a) of rule 15, whether in a substantive or officiating capacity, service on deputation out of India and leave except extraordinary leave taken otherwise than on medical certificate shall count for increments in the time-scale applicable to the post on which the government servant holds a lien, as well as in the time scale applicable to the post or posts, if any, on which he would hold a lien had his lien not been suspended:

(ii) All leave except extraordinary leave taken otherwise than on medical certificate and the period of deputation out of India shall count for increment in the time-scale applicable to a post in which a government servant was officiating at the time he proceeded on leave or deputation out of India and would have continued to officiate but for his proceeding on leave or deputation out of India:

Provided that the Governor may, in any case in which he is satisfied that the extraordinary leave was taken for any cause beyond the Government servant's control or for prosecuting higher scientific and technical studies direct that extraordinary leave shall be counted for increments under clause (i) or (ii).

(The amendment shall be deemed to have come into force with effect from April 1, 1978).

(c) If a government servant, while officiating in a post or holding a temporary post in a time-scale of pay is appointed to officiate in a higher post or to hold a higher temporary post, his officiating or temporary service in the higher post shall, if he is re-appointed to the lower post or is appointed or re-appointed to a post on the same time-scale of pay, count for increments in the time-scale applicable to such lower post. The period of officiating service in the higher post which counts for increment in the lower is, however, restricted to the period during which the government servant would have officiated in the lower post but for his appointment to the higher. This clause applies also to a government servant who is not actually officiating in the lower post at the time of his appointment to the higher post, but who would have so officiated in such lower post or in a post on the same time-scale of pay had he not been appointed to the higher post.

Audit instruction regarding rule 26 (c)

The intention of this rule is to allow the concession, irrespective of whether the higher post is within or outside the department to which the government servant belongs.

(d) (Deleted).

(e) Foreign service counts for increments in the time-scale applicable to—

(i) the post in government service on which the government servant concerned holds a lien as well as the post or posts, if any, on which he would hold a lien had his lien not been suspended.

(ii) the post in government service in which the government servant was officiating immediately before his transfer to foreign service, for so long as he would have continued to officiate in that post or a post on the same time-scale but for his going on foreign service, and

(iii) any post to which he may receive officiating promotion under rule 113, for the duration of such promotion.

Orders of the Governor regarding rule 26

(i) A government servant, who has elected to remain under the leave rules contained in the Civil Service Regulations, is entitled to the benefit of Article 210 of those Regulations and in his case the application of that article has the effect of overriding the definition of the word "lien" in rule 9(13) for the purpose of the interpretation of that word in rule 26(b).

(ii) The practice of making appointments in a substantive capacity against temporary posts shall be discontinued altogether. Even those government servants who have already been appointed on temporary posts in a substantive capacity will be allowed to count the periods of leave for increments in such temporary posts only to the extent indicated in sub-paragraph (iii) below. The certificate on the lines indicated in that sub-paragraph will, however, not be necessary in such cases.

(iii) Periods of leave on average pay up to a maximum of four months, and earned leave up to a maximum of one hundred and twenty days, taken at a time shall count for increments in the scale attached to the post, whether permanent or temporary, in which a government servant was officiating at the time of proceeding on leave provided the appointing authority certifies in each case that the government servant concerned would actually have continued to officiate in the post but for his proceeding on leave, and the period of leave will count for increment only to the extent it is covered by the certificate. Joining time under rule 105(b) following leave should count for increments in the scale attached to the post, whether temporary or permanent, in which a government servant is officiating at the time of

proceeding on leave and would have continued to officiate but for his proceeding on leave and joining time taken, if any, subject to the condition that leave on average pay/earned leave plus joining time does not exceed 4 months/120 days.

(iv) For the purpose of Fundamental Rule 26(c), the officiating and temporary service in the higher pots will include the period of leave which counts for increments in that post under sub-paragraph (iii) above.

(v) For the purpose of clause (c) of this rule, the officiating and temporary service in the higher post will also include the period of leave on average pay for four months or earned leave up to a maximum of 120 days taken at a time, provided it is certified by the appointing authority that the government servant concerned would have actually officiated in the lower post but for proceeding on leave from the higher post.

(vi) Under clause (b) of this rule, the periods of leave on average pay up to a maximum of four months and earned leave up to a maximum of 120 days taken at a time can count for increments in the time-scale applicable to the post in which a government servant was officiating at the time of proceeding on leave, if it is certified by the appointing authority that he would have continued to officiate in that post but for his proceeding on leave. The certificate envisaged in the rule may be furnished by competent authority, if necessary, in respect of more than one person for the same post and for the same period of leave, subject, of course, to other considerations namely, their continuance otherwise in the post in question.

Audit instructions regarding rule 26

1. A period of overstayal of leave does not count towards increments under the Fundamental Rules.

2. If a probationer is confirmed at the end of a period of probation exceeding twelve months, he is entitled to claim retrospectively the increments which, but for his probation, he would have received in the ordinary course.

3. In the case of a government servant who, while officiating in one post, is appointed to officiate in another, the period of joining time spent in proceeding from one post to the other should be treated as duty in the post, the pay of which the government servant draws during the period and will count for increment in the same post under clause (a) of the rule.

4. In the case of a government servant who, while officiating in a post, proceeds on training or to attend a course of instruction and who is treated as on duty while under training, the period of such duty will count for increment in the post in which he was officiating prior to his being sent for training or instruction if he is allowed the pay of the officiating post during such period.

5. Although joining time taken under Fundamental Rule 105 (b) and (c) is treated as duty under Fundamental Rule 9(6)(a)(ii), it cannot be treated as duty for the purposes of increment in an officiating post inasmuch as only leave-salary is drawn for the period. This restriction will not, however, apply to the joining time under sub-clause (i) of rule 105 (b), provided the leave on average pay/earned leave plus joining time availed of does not exceed 4 months/120 days and it is certified that the government servant would have continued to officiate but for his proceeding on leave and joining time.

27. An authority may grant a premature increment to a government servant on a time-scale of pay if it has power to create a post in the same cadre on the same scale of pay.

Orders of the Governor regarding rule 27

The authorities subordinate to the Government to whom power has been delegated to create temporary posts subject to certain limitations regarding rates of pay, period, etc. can under the above rule grant premature increments to holders of temporary posts created by them. Under rule 7, however, the Government have decided that such subordinate authorities as have been empowered to create temporary posts shall not grant premature increments to the holders of such posts unless they are specially authorized by the Government to do so and then only to such extent as may be specified by the Government.

28. The authority which orders the transfer of a government servant as a penalty from a higher to a lower grade or post may allow him to draw any pay, not exceeding the maximum of the lower grade or post, which it may think proper:

Provided that the pay allowed to be drawn by a government servant under this rule shall not exceed the pay which he would have drawn by the operation of rule 22 read with clause (b) or clause (c), as the case may be, of rule 26.

Orders of the Governor regarding rule 28

There is nothing in these rules to prevent a reduction of pay from a higher to a lower stage in the same time-scale as a disciplinary measure.

29. (1) If a Government servant is reduced as a measure of penalty to a lower stage in his time-scale, the authority ordering such reduction shall state the period for which it shall be effective and whether, on restoration, it shall operate to postpone future increments and, if so, to what extent.

(2) If a government servant is reduced as a measure of penalty to a lower grade or post, the authority ordering the reduction may or may not specify the period for which the reduction shall be effective; but where the period is specified, that

authority shall also state whether, on restoration, the period of reduction shall operate to postpone future increments and, if so, to what extent.

Orders of the Governor regarding rule 29

1. Normally even in cases of reduction to a lower grade or post, the period of punishment should be specified and, if this is not done for some exceptional reasons, those reasons must be recorded in writing by the authority ordering the reduction.

2. (a) Every order passed by a competent authority imposing on a government servant the penalty of reduction to a lower stage in a time-scale should indicate:

(i) the date from which it will take effect and the period (in terms of years and months) for which the penalty shall be operative;

(ii) the stages in the time-scale (in terms of rupees) to which the government servant is reduced; and

(iii) the extent (in terms of years and months), if any, to which the period referred to at (i) above should operate to postpone future increments.

It should be noted that reduction to a lower stage in a time-scale is not permissible under the rules either for an unspecified period or as a permanent measure. Also when a government servant is reduced to a particular stage, his pay will remain constant at that stage for the entire period of reduction.

The period to be specified under (iii) should in no case exceed the period under (i);

(b) The question as to what should be the pay of a government servant on the expiry of the period of reduction should be decided as follows:

(i) if the order of reduction lays down that the period of reduction shall not operate to postpone future increments, the government servant shall be allowed the pay which he would have drawn in the normal course but for the reduction. If, however, the pay drawn by him immediately before reduction was below the efficieney bar he should not be allowed to cross the bar except in accordance with the provisions of Fundamental Rule 25;

(ii) if the order specifies that the period of reduction was to operate to postpone future increments for any specified period, the pay of the government servant shall be fixed in accordance with (i) above but after treating the period for which the increments were to be postponed as not counting for increments.

3. (1) Under sub-rule (2) of Fundamental Rule 29, if a government servant is reduced as a measure of penalty to a lower grade or post, the authority ordering the

reduction may or may not specify the period for which the reduction shall be effective, but where the period is specified, that authority shall also state whether, on restoration, the period of reduction shall operate to postpone future increments, and if so, to what extent. Where the period of reduction is specified in the order of penalty the government servant concerned shall be automatically restored to his old post after the expiry of the specified period.

(2) The question as to what should be the pay of a government servant on restoration to the higher post/grade, in cases where the period of reduction is specified, shall be decided as follows:

(i) if the order of reduction lays down that the period shall not operate to postpone future increments, the government servant shall be allowed the pay which he would have drawn in normal course but for his reduction to the lower post. If the pay drawn by him immediately before reduction was below the efficiency bar, he shall not be allowed to cross the bar except in accordance with the provisions of Fundamental Rule 25;

(ii) if the order lays down that the period of reduction shall operate to postpone his future increments for any specified period which shall not exceed the period of reduction to the lower post/grade, the pay of the government servant on restoration shall be fixed in accordance with (i) above but after treating the period for which increments are to be postponed as not counting for increments.

In cases where the reduction to the lower post/grade is for an unspecified period, if and when the government servant is re-appointed to the higher post in the normal course, the pay in the higher post will be regulated only in accordance with normal rules relating to pay fixation.

Audit instructions regarding rule 29

1. The change from rupee to sterling overseas pay, or the grant of an increased rate of sterling overseas pay, should be regarded as an increment and should, therefore, not take effect if a government servant is debarred by the stoppage of an increment from drawing the corresponding rate of rupee basic pay.

2. Having regard to the principle underlying Fundamental Rule 29, the question as to whether an increment falling due during the period of reduction should or should not be allowed is one necessarily to be decided with reference to the exact terms of the orders of the punishing authority. If the Audit Officer feels any doubt about the intention underlying the orders of the punishing authority, he has simply to ascertain it and act accordingly.

29-A. Where an order of penalty of withholding of increment of a government servant or his reduction to a lower grade or post, or to a lower time-scale, or to a

lower stage in time-scale, is set aside or modified by a competent authority on appeal or review, the pay of the government servant shall, notwithstanding anything contained in these rules, be regulated in the following manner:

(a) If the said order is set aside, he shall be given, for the period such order has been in force, the difference between the pay to which he would have been entitled had that order not been made and the pay he had actually drawn;

(b) if the said order is modified, the pay shall be regulated as if the order as so modified had been made in the first instance.

Explanation—If the pay drawn by a government servant in respect of any period prior to the issue of the orders of the competent authority under this rule is revised, the leave salary and allowances (other than travelling allowance), if any, admissible to him during that period shall be revised on the basis of the revised pay.

30. Pay of officiating government servants:

(1) Subject to the provisions of Chapter VI, a government servant who is appointed to officiate in a post shall not draw pay higher than his substantive pay in respect of a permanent post, other than a tenure post, unless the post in which the appointment is made in an officiating capacity belongs to a Selection Grade of a service, or, unless the officiating appointment involves the assumption of duties and responsibilities of greater importance than those attaching to the post, on which he holds a lien or would hold a lien had his lien not been suspended:

Provided that the Government, subject to such conditions as they may prescribe, may exempt from the operation of this rule any service which is not organized on a time-scale basis and in which the system of officiating promotion from grade is in force.

Provided further that Government may specify posts outside the ordinary line of a service the holders of which may, notwithstanding the provisions of this rule and subject to such conditions as the Government may prescribe, be given any officiating promotion in the cadre of the service which the authority competent to order promotion may decide, and may thereupon be granted the same pay (whether with or without any special pay attached to such posts) as they would have received if still in the ordinary line.

NOTE—The pay on an officiating appointment to a Selection Grade post which does not involve assumption of duties or responsibilities of greater importance may be fixed under the provisions of F.R. 22 (a) (ii) and the benefit of the second proviso of this rule may be extended in such cases subject to all the conditions of that rule being satisfied.

(This amendment shall be deemed to have come into force with effect from the date of its publication in the Gazette, i.e. May 12, 1973.)

Audit instructions regarding the second proviso to clause (1) of rule 30

It is not intended that the phrase "outside the ordinary line of a service" in the second proviso to clause (1) of Fundamental Rule 30 should be rigidly interpreted either as "outside the cadre of a service" or as "outside the ordinary time-scale".

* * * *

The specification of a post under this proviso will enable a government servant to count service in that post for increment in the grade in which he would have officiated had he not been holding the specified post.

Order of the Governor regarding rule 30

For the purpose of rule 30, a declaration as to the relative degrees of responsibility of two posts should be obtained from the appointing authority or the Government in the administrative department according as the posts are in the same or different departments.

NOTE—Higher officiating pay is not permissible to persons entitled to the old scales in cases where different posts on different time-scales of pay have been merged into a single time-scale for new entrants.

In the case of ministerial and other establishments in which there are no grades in the sense in which the word is used in the Civil Services Regulations, the first proviso is intended to cover where necessary, all cases of the grant of acting allowances from one fixed rate of pay to another without change of duty. This applies also to the case of ministerial and other establishment not organised on a time-scale basis in which the rates of pay are progressive.

Orders of the Governor regarding the first proviso to rule 30 (1)

I. The conditions of rule 30 shall not apply to the services mentioned below until such time as they are reorganized on a time-scale basis. Officiating promotion will continue therefore to be made from grade to grade as hitherto, except that in respect of the service marked with an asterisk, officiating promotion will be permissible only on occasions and under conditions of which sub-pro-tem promotion would be admissible under Paragraph VI of these orders.

Public Works Departments

1. Lower subordinates.

2. Deputy revenue officers, ziladars and amins*,

Forest Department

Rangers, deputy rangers, foresters and forest guards.

Revenue Department

1. Tahsildars and naib-tahsildars*.

2. Superintending kanungos*.

3. Supervisor kanungos*.

4. Patwari school teachers and assistant teachers*.

5. Kurk Amins.

Agriculture Department

1. Subordinate agriculture service*.

2. Fieldmen*.

Registration Department

1. Sub-registrars*.

Police Department

1. Inspectors and sub-inspectors*.

2. Head constables.*

3. Sergeants*.

Education Department

1. Drill instructors in the Government High and Normal Schools.

2. Teachers of model schools (boys)*.

II. The following orders do not apply to posts which are organized on a time-scale basis. Their application is restricted to the other posts which the Government have exempted from the operation of rule 30. In the case of posts in which time-scales

of pay have been introduced for new entrants, the restriction to the drawal of full officiating pay admissible under the rules will apply only to government servants eligible for the old rates of pay on substantive promotion to such posts. If the officiating promotion from one exempted post to another involves the assumption of duties and responsibilities of greater importance than those attaching to the post on which the government servant holds a lien or would hold a lien had his lien not been suspended under rule 14, the officiating pay will be that admissible under rule 31, and will not be subject to the restrictions laid down in these orders. For example, when a forester officiates as deputy ranger, a deputy ranger as ranger, a clerk as head clerk, head assistant or office superintendent, full officiating pay admissible under the rules will be given; but when a forest ranger of one grade officiates as forest ranger in a higher grade, a deputy ranger officiates in a higher grade of deputy rangers, the officiating pay will be subject to the restrictions laid down in these orders.

NOTE—Full officiating pay calculated under rule 31 is, however, not permissible to persons entitled to the old rates in cases where different posts on different rates or progressive scales of pay have been merged into a single time-scale for new entrants. In such cases also the officiating pay will be regulated under the provisions of Paragraphs IV and V below.

III. (a) A government servant without a substantive post on a permanent establishment appointed to officiate in a post carrying fixed pay or a progressive rate of pay, as explained in Paragraph V below, well draw the full officiating pay admissible under rule 31 provided that if the fixed pay or the minimum of the progressive scale is not less than Rs. 100 per mensem, the officiating pay will ordinarily be equal to half the pay or half the minimum pay to the post.

(b) In special cases the pay may, with the sanction of the head of the department, be raised to an amount not exceeding the pay admissible under rule 31. This power may, however, be exercised by heads of departments only in respect of non-gazetted posts under their control.

(c) A person without a substantive post in a permanent establishment appointed to hold charge of the current duties of a post under the Government will draw, in respect of such additional duties, pay at one-tenth of the minimum pay of the post in which he is appointed to hold charge.

NOTE—A section writer or a press servant who is paid for a piece work is for the purpose of these orders held to be a government servant without a substantive post.

Example—Municipal sanitary inspectors appointed to hold charge of the current duties of municipal officers of health during their absence on short leave.

IV. A government servant with a substantive post in one grade who officiates in a post in a higher grade in the same establishment is entitled to an additional pay of one-fifth of the pay of the higher grade, provided his substantive pay plus that additional pay do not exceed the pay of the higher grade in which he officiates.

V. The following provisions are applicable to government servants holding or officiating in post to which progressive rates of pay were attached before January 1, 1922, and which have not been declared on a time-scale basis. Where time scales have been introduced in such posts for new entrants, these provisions will not apply to government servants entitled to pay on the time-scales.

NOTE—Under rule 9(31) "time-scale pay" includes the class of pay known as "progressive" before January 1, 1922. In this paragraph the term "progressive pay" is used in contradiction to "time-scale pay" and in the sense in which it was understood before the above date.

Explanation—Progressive pay means incremental scales which are divided into grades and in which promotion from a lower to a higher scale depends on the occurrence of a vacancy in the higher grade as per example:

1 post on Rs. 250—10—350.

3 posts on Rs. 200—10—250.

5 posts on Rs. 150—10—200.

8 posts on Rs. 120—6—150.

10 posts on Rs. 90—6—120.

10 posts on Rs. 65—5—90.

37 posts (all of which are in the same cadre).

(i) A government servant whose substantive pay is progressive and who officiates in a post of which the pay is fixed, is entitled to an additional pay calculated under Paragraph IV above as if his substantive pay were a fixed one equal to the amount at which from time to time it stands.

(ii) A government servant whose substantive pay is fixed and who officiates in a post of which the pay is progressive, is entitled to an additional pay calculated under Paragraph IV above, upon the pay to which he would from time to time have risen if he had held the officiating post substantively.

(iii) The pay of a government servant whose substantive pay is progressive and who officiates in a post of which the pay is progressive is regulated as follows:

(a) He draws his substantive pay with increments as they fall due.

(b) He also draws the additional pay to which he would be entitled under Paragraph IV above if the substantive and officiating posts were both on fixed pay equal to the minimum of the respective posts.

NOTES—(1) The maximum limit of pay admissible under this clause is the substantive pay of the officiating servant or the pay in the officiating post to which he would have risen if his officiating tenure had been substantive, whichever is greater.

(2) No government servant should be appointed to officiate in a post carrying a progressive rate of pay the average of which is less than that of his substantive post, save for special reasons of a public nature to be recorded by the appointing authority.

(3) When calculating the pay of a government servant officiating in a post the whole of the officiating tenure, whether continuous, or not should be taken into account.

VI. A government servant may be appointed substantively pro tempore on the pay admissible under Fundamental Rule 31 in place of government servant who draws no part of the pay of his post or a government servant on deputation out of India or holding a temporary post, provided that the deputation or the temporary post lasts for six months more. The full pay of the post of the government servant thus appointed substantively for a time may in like manner and upon the same condition be given to a government servant similarly appointed to that post.

31. (1) Subject to the provisions of rules 30 and 35, a Government servant, who is appointed to officiate in a post will draw the presumptive pay of that post.

(2) *On an enhancement in the substantive pay, as a result of increment or otherwise, the pay of such Government servant shall be fixed under sub-rule (1) from the date of such enhancement as if he was appointed to officiate in that post on that date where such refixation is to his advantage:

† Provided that in so far as the new scales introduced with effect from April 1, 1965, August 1, 1972 and July 1, 1979 are concerned, nothing in this sub-rule shall entitle the Government servant to claim refixation of pay in the post in which he is officiating until the date of option exercised by him in respect of that post:

Provided further that nothing in the preceding proviso shall apply where the pay scale relating to the higher post has not been revised with effect from the said date:

Provided also that the provisions of Fundamental Rule 22-B shall not be applicable in the matter of refixation of pay under sub-rule (2).

NOTE—Where the increment of Government servant in the post in which he is officiating has been withheld under rule 24 or rule 25, without any reference to the increments that will accrue to him in the post held by him sustantively, the provisions contained in sub-rule (2) of this rule shall not apply before the date from which the orders withholding the increment finally cease to be operative. However, during the period of penalty of withholding the increment, the Government servant may be allowed pay equal to his substantive pay from time to time if the same happens to be more than the officiating pay, the difference between the substantive pay and the officiating pay being allowed to the Government servant in the shape of personal pay.

Audit instructions regarding rule 31

1. The pay of a government servant officiating in a post the pay of which is subject to increase upon the passing of an examination or upon the completion of a certain period of service is the pay which he would from time to time receive if he held the post substantively.

2. The pay of a government servant officiating in a post the pay of which has been reduced with effect from the next succession thereto is the reduced pay.

* This rule has been introduced with effect from October 1, 1958.

† This provision comes into effect from April 1, 1965.

3. [Deleted.]

4. [Deleted.]

5. Under this rule read with Fundamental Rule 22, a government servant who has no substantive post under the Government and who is appointed to officiate in a post on a time-scale of pay, may count all periods of past non-continuous officiating service in any stage of the time-scale for increments in that stage. A competent authority may, however, in exercise of his powers under rule 35, order that in case of persons having no substantive post under the government, past non-continuous officiating service shall not count for increments.

Orders of the Governor regarding rule 31

1. Under this rule, the title of a government servant officiating in a post carrying a time-scale (or progressive rate) of pay to the presumptive pay of the post is always subject to the provisions of rule 30. According to the latter rule, where the officiating appointment does not involve the assumption of duties and

responsibilities of greater importance than those attaching to the post on which the government servant holds a lien or would hold a lien had his lien not been suspended, it is not permissible for him to draw pay higher than his substantive pay in respect of a permanent post. In other words, while these rules are not prohibitive in respect of officiating promotions in such circumstances they restrict the officiating pay to the substantive pay, from time to time, of the government servant concerned. This means that the government servant will continue to draw from time to time the pay which he would have drawn in his substantive appointment, and will not be allowed increments in the scale of the pay of the post in which he officiates, but only such increments as would have fallen due to him in his substantive post.

The case of a government servant without a lien on a permanent post and therefore, having no substantive pay in respect of such a post, is different. Rule 30 being inapplicable in such a case, full presumptive pay is admissible exclusively under this rule (rule 31) read with rule 22(b) unless in any individual case it is fixed by the competent authority under rule 35 at an amount less than that admissible under the above rules or unless the post to which the officiating appointment is made carries a fixed pay or a progressive rate of pay and the officiating pay is regulated by Paragraph III of the orders of the Governor under the first proviso to rule 30(1).

2. Where an increment in the substantive post of a government servant falls due during a period of leave and the refixation of officiating pay under clause (2) of the rule is to the advantage of the government servant and if the period of leave counts for increment in the officiating post either under Fundamental Rule 26(bb) or 26(b), subject to the fulfillment of the conditions and production of the necessary certificates, his officiating pay may be refixed under the above clause (2) from the very date of increment or increase in substantive pay as if he was appointed to officiate in that post on that date. The benefit of the increase in officiating pay can be had by him only from the date of resumption of duties but his next increment in the officiating post will accrue to him from an earlier date in the next year calculated with reference to the date of refixation of pay.

If, however, the period of leave does not count for increment in the officiating post, the government servant loses all connections with that post during that period and he will be entitled to get his officiating pay refixed only from the date he returns from leave in which case the next increment will fall due only after completion of prescribed period of duty from the date of resuming charge unless he becomes entitled to refixation of pay under Fundamental Rule 31(2) once again from an earlier date.

32. [***]

33. When a government servant officiates in a post the pay of which has been fixed at a rate personal to another government servant, the Government may permit him

to draw pay at any rate not exceeding the rate so fixed or if the rate so fixed be a time-scale, may grant him initial pay not exceeding the lowest stage of that time-scale and future increments not exceeding those of the sanctioned scale.

Audit instructions regarding rule 33

l. This rule prescribes the initial rate of pay of a government servant officiating in a post the pay of which has been fixed at a rate personal to another government servant. If the pay thus personally fixed is on a time-scale, it is not intended that an officiating incumbent should be debarred from drawing increments in that time-scale according to the ordinary rules.

2. If a government servant, who is personally qualified to draw overseas pay, is appointed to officiate in a post on a time-scale the pay of which is fixed personally for the substantive holder of the post and includes sterling overseas pay, the lowest stage in the time-scale, for the purposes of Fundamental Rule 33, is the minimum of the time-scale, plus the sterling overseas pay included in the pay fixed personally for the substantive holder of the post. A local government is, therefore, competant to grant to such officiating government servant the sterling overseas pay included in the pay fixed personally for the substantive holder of the post.

34. * * *

35. The Government may fix the pay of an officiating government servant at an amount less than that admissible under these rules.

Audit instructions regarding rule 35

1. One class of cases falling under this rule is that in which a government servant merely holds charge of the current duties and does not perform the full duties of the post.

2. When a government servant is appointed to officiate in a post on a time-scale of pay but has his pay fixed below the minimum of the time-scale under Fundamental Rule 35, he must not be treated as having effectually officiated in that post within the meaning of Fundamental Rule 22, or having rendered duty in it within the meaning of Fundamental Rule 26. Such a government servant, on confirmation, should have his initial pay fixed under Fundamental Rule 22(b) and draw the next increment after he has put in duty for the usual period required calculated from the date of his confirmation.

36. Officiating appointment or arrangement may be made in place of government servants who are treated as on duty under rule. 9(6)(b) subject to such general or special orders as the Governor may issue.

Orders of the Governor under rate 36

1. Officiating appointment or arrangement may be made in the place of government servants who have joined the Army in India Reserve of Officers when they are sent for training and who under the orders issued in G. O. no. 96/III—359, dated the 25th January, 1928, are treated during the period of training as on duty. The additional cost involved will be charged on the revenue of the State.

1-A. Officiating promotions may be made in place of government servants who are called up for military duty in the circumstances mentioned in the orders of the Governor regarding Fundamental Rule 9(6)(b)(i).

2. The order of the Governor under this rule allowing officiating appointment or arrangement in place of a government servant who is treated as on duty during his period of training carries with it the consent of the Government to any increase over the sanctioned strength without the formal creation of a temporary post.

37. Personal pay—Except when the authority sanctioning it orders otherwise, personal pay shall be reduced by any amount by which the recipient's pay may be increased, and shall cease as soon as his pay is increased by an amount equal to his personal pay.

38. Pay of official members of the Indian Legislature—A government servant nominated as a member of the Central Legislative Assembly or the Council of State shall receive, while serving on the Assembly or the Council, the pay which he would from time to time have drawn had he not been so serving. He shall receive, in addition, such travelling allowance as the Government may fix.

Audit instruction regarding rule 38

When a government servant is nominated as a member of the Central Legislative Assembly or the Council of State, it is permissible for the local Government to create a temporary post for the period of his absence from his headquarters and to appoint him thereto. Officiating arrangements can then be made under the ordinary rules for the performance of the regular duties at his permanent headquarters.

39. Pay of temporary posts—When a temporary post is created which may have to be filled by a person not already in Government service, the pay of the post shall be fixed with reference to the minimum that is necessary to secure the services of a person capable of discharging efficiently the duties of the post.

NOTE—Model forms of agreement for employing government servants on contract are contained in Part III—Appendix B—of this handbook.

40. When a temporary post is created which will probably be filled by a person who is already a government servant its pay should be fixed with due regard to—

(a) the character and responsibility of the work to be performed, and

(b) the existing pay of government servants of a status sufficient to warrant their selection for the post.

Audit instruction regarding rules 39 and 40

Under the Fundamental Rules special duty or deputation in India will not be recognised. A temporary post will be created for the performance of that duty. If the special duty is to be undertaken in addition to the ordinary duties of the Government servant, then rules 39 and 40 will apply.

Orders of the Governor under rule 40

1. There is a tendency to sanction enhanced pay for all posts temporarily created without sufficient regard to the provisions of this rule. Government, therefore, deem it expedient to lay down the following procedure to be observed in fixing the pay of temporary posts.

2. Temporary posts may be divided into two categories—(1) posts created to perform the ordinary work for which permanent posts already exist in a cadre, the only distinction being that the new posts are temporary and not permanent, and (2) isolated posts created for the performance of special tasks unconnected with the ordinary works which a service is called upon to perform. An example of the latter type of post would be a post on a commission of enquiry. The former class of post should be considered to be a temporary addition to the cadre of a service whoever may be the individual appointed to the post. The latter class of temporary posts should be considered as unclassified and isolated ex-cadre posts.

3. Temporary posts which by this criterion should be considered as temporary additions to the cadre of a service should be created in the time-scale of the service ordinarily without extra remuneration. Incumbents of these posts will therefore draw their ordinary time-scale pay. If the posts involve decided increase in work and responsibility in comparison with the duties of the parent cadre generally, it may be necessary to sanction a special pay in addition. In deciding the question whether special pay in a temporary post is justifiable, regard should be had to the principles governing the grant of special pay laid down in the order under rule 9(25), while special pay should in no case exceed, without the special sanction of the Finance Department, one-fifth of substantive pay excluding overseas pay or Rs. 10 a day whichever is less.

4. For isolated ex-cadre posts it may occasionally be desirable to fix consolidated rates of pay. Where, however, the post is to be held by members of a service it will ordinarily be preferable also to create the post in the time-scale of the holder's service. The observations contained in paragraph 3 above will apply with equal force to the grant of special pay over and above the ordinary time-scale in such a case.

41. * * *

42. * * *

43. * * *

CHAPTER V—ADDITIONS TO PAY

44. Compensatory allowances—Subject to the general rule that the amount of a compensatory allowance should be so fixed that the allowance is not on the whole a source of profit to the recipient, the conditions under which such allowances may be sanctioned and the amounts which may be so paid to government servants, shall be regulated by such rules and orders as the Governor may issue.

(For rules made by the Governor under this rule, see the rules in Part III of this Volume, Chapter III-A.)

Audit instructions regarding rule 44

1. No revision of claims of travelling allowance is permissible in cases where a government servant is promoted or reverted or is granted an increased rate of pay with retrospective effect in respect of the period intervening between the date of promotion or reversion or grant of increased rate of pay, and that on which it is notified, unless it is clear that there has been an actual change of duties.

2. A government servant transferred from one State to another will draw travelling allowance for the journey according to the rules in force at the time of transfer in the State to which he is transferred.

3. Hill allowances fall under "Compensatory allowances."

* * * * * *

NOTE—The order of the Governor reproduced under rule 9 (25) regarding the correct classification of additions to pay applies also to the grant of compensatory allowances.

Order of the Governor regarding rule 44

1. Every sub-inspector who is selected from the general cadre to undergo a special course of training for appointment as reserve inspector, will be entitled, during the period of the training and up to the date of his confirmation as reserve inspector, but not during any period during which he may officiate as reserve inspector, to the compensatory allowances which he was drawing as sub-inspector, provided that he will be entitled to the compensatory allowances only if he actually incurs in expenditure which the compensatory allowances are intended to meet.

2. The Sub-Inspectors of the Police Department nominated to the Reserve Sub-Inspectors Course will be allowed with effect from November 4, 1968 a compensatory allowance of Rs. 15 (rupees fifteen) per month only per person for the entire period of their training of nineteen months, viz. six months at the A. T. C., Sitapur and one month at the P. M. T. Workshop, Sitapur and twelve months under a Reserve Inspector. They will continue to draw such other compensatory allowances as they were drawing on the post of Sub-Inspector before joining the training provided the conditions on which those allowances were allowed are still fulfilled.

NOTE—The compensatory allowances mentioned above do not include conveyance allowances, the drawal of which by such sub-inspectors is governed by the special rules in Appendix VII of the Financial Hand book, Volume III.

45. The Principles governing the allotment to government servants, for use by them as residences, of buildings owned or leased by the Government, or portions thereof, which the Government may make available for the purpose and the circumstances in which a government servant shall be considered to be in occupation of a residence shall be regulated by such rules and orders as may be issued by the Governor.

(For rules made by the Governor under this rule, see Part III of this Volume, Chapter IV).

45-A. I. * * *

II. For the purpose of the assessment of rent, the capital cost of a residence owned by the Government shall include the cost or value of sanitary, water supply and electric installations and fittings, but exclude the cost or value of the site (including expenditure on its preparation); and shall be either—

(a) the cost of acquiring or constructing the residence and any capital expenditure incurred after acquisition or construction; or when this is not known;

(b) the present value of the residence.

NOTE—The cost of restoration or special repairs shall not be added to capital cost or present value, unless such restoration or repairs add to accommodation or involve replacement of the existing type of work by work of a more expensive character.

Provided that—

(i) the present value of residences shall be determined in the manner which the Governor may prescribe by rules or orders;

(ii) the expenditure which is to be regarded, for the purpose of sub-clause (a) above, as expenditure upon the preparation of site, shall be determined in accordance with such rules or orders as the Governor may issue;

(iii) the Government may, after recording the reasons, authorize a revaluation of all residences of a specified class or classes with in a specified area to be conducted under the rules referred to in proviso (i) above, and may revise the capital cost of any or all such residences on the basis of such revaluation;

(iv) the capital cost howsoever calculated, shall not take into consideration (1) any charges on account of establishment and tools and plant other than such as were actually charged direct to the work in cases in which the residence was constructed by the Government, or (2) in other cases, the estimated amount of such charges;

(v) the Government may after recording the reasons, write off a specified portion of the capital cost of a residence—

(1) when a portion of the residence must be set aside, by the government servant to whom the residence is allotted, for the reception of official and non-official visitors visiting him on business, or

(2) when they are satisfied that the capital cost, as determined under the above rules, would be greatly in excess of the proper value of the accommodation provided;

Order of the Governor regarding rule 45A-II, Proviso (v) (2)

The capital value of any portion of a building which is abandoned permanently or dismantled without replacement should be written off the total capital value of the building.

(vi) in assessing the cost or value of the sanitary, water supply and electric installations and fittings, the Governor may by rules determine what are to be regarded as fittings for this purpose.

NOTE—Government servants of the Central Government or of the Governments of Madras, Andhra Pradesh, the Punjab, Madhya Pradesh, Assam and Orissa occupying by, offical arrangement, residences provided by this Government, shall be charged rent for such residences under this rule.

Orders of the Governor regarding rule 45A-II

The capital cost of walls and washerman's tanks shall be included in the capital cost of the residence.

Orders of the Governor under the note to rule 45A-II (a) and (b)

1. An increased rate for the same specification shall not constitute replacement by work of a more expensive character.

2. When a work is replaced by work of a more expensive character, the cost of the replacement shall be reduced by the value of the dismantled work before it is added to the capital cost.

3. The cost of all structural alterations, additions or repairs to newly-purchased or previously abandoned buildings, required for bringing them into use, shall be added to the capital cost.

Orders of the Governor regarding rule 45 A-II,

Provison (v) (1)

The proportionate capital cost of a portion of a residence set aside for visitors' room shall be calculated in accordance with the following formula:

Let a	=	Total plinth area of the main building.
b	=	Area of room set aside for the visitors' room measured from centres to centres of walls.
c	=	Area of portion of verandah or verandahs directly in front of visitors' room and which is normally utilised by visitors' coming to interview the occupant.
d	=	Area of bathroom (if any) attached to the visitors' room measured from centres to

		centres of walls.
Then (b+c+d)	=	Plinth area of visitors' room portion.
X	=	Capital cost of the main building (including electric, water and sanitary installations, but excluding site).
Y	=	Cost of subsidiary buildings (out-houses, cook houses, fencing, etc.).
[b+c+d / a x X]	=	Proportionate capital cost of the portion set aside for the visitors' room.
[X – b+c+d / a x X]	=	Proportionate capital cost of the residential portion.
[X – b+c+d / a x X] + Y	=	Total cost of the residence for the purpose of assessment of rent.

2. The proportionate capital cost of portion of a hired residence set aside for visitors' room shall be calculated in accordance with the following formula:—

Let a	=	Total carpet area of the residence.
b	=	Carpet area of the portion set aside for the visitors' room.
c	=	Carpet area of the portion of verandah or verandahs directly in front of visitors' room and which is normally utilised by visitors coming to interview the occupant.
d	=	Carpet area of bathroom (if any), attached to the visitors' room.
Then (b+c+d) / a	=	Carpet area of visitors' room portion.
X	=	Capital cost of the residence
(b+c+d) / a x X	=	Proportionate capital cost of the portion set aside for visitors' room.

NOTES—(1) Carpet area means the plinth area of the building excluding the area covered by pillars and walls.

(2) The cost of the visitors' room once fixed should not be altered unless there are some additions or alterations to the room itself.

(3) No rebate will be allowed on account of electric current consumed in the Visitors' room or on account of proportionate water charges.

(For rules made by the Governor under rule 45 A-II, see Part III of this Volume, Chapter IV.)

III. The standard rent of a residence shall be calculated as follows:

(a) In the case of leased residences the standard rent shall be the sum paid to the lessor, plus an addition determined under rules which the Governor may make, for meeting during the period of lease, such charges for both ordinary and special maintenance and repairs and for capital expenditure on additions or alterations as may be a charge on the Government and for the interest on such capital expenditure, as also for municipal and other taxes in the nature of house or property tax payable by the Government in respect of the residences.

(b) In the case of residences owned by the Government, the standard rent shall be calculated on the capital cost of the residence, and shall be either—

(i) a percentage of such capital cost equal to such rate of interest as may from time to time be fixed by the Governor plus an addition for municipal and other taxes in the nature of house or property tax payable by the Government in respect of the residence and for both ordinary and special maintenance and repairs, such addition being determined under rules which the Governor may make, or

(ii) six percent per annum of such capital cost, whichever is less.

(c) In both cases standard rent shall be expressed as standard for a calendar month and shall be equal to one-twelfth of the annual rent as calculated above, subject to the proviso that, in special localities or in respect of special classes of residence, the Government may fix a standard rent to cover a period greater than one month but not greater than one year. Where the Government take action under this proviso standard rent so fixed shall not be a larger proportion of the annual rent than the proportion which the period of occupation as prescribed under rule 45 above bears 0 one year.

NOTE 1— For the purpose of sub-clauses (a) and (b) above, the additions for both ordinary and special maintenance and repairs shall not include anything for the establishment and tools and plant charges, except to the extent allowed under proviso (iv) to Clause II.

NOTE 2— The Governor may by rule permit minor additions and alterations, the cost of which does not exceed a prescribed percentage of the capital cost of the residence, to be made during such period as the rule may determine, without the rent of the residence being increased.

(For rules made by the Governor under rule 45A-III, see Part III of this Volume, Chapter IV.)

Orders of the Governor under rule 45A-III(b)(i)

1. The rate of interest to be applied in calculating the rent of a house which may be occupied for

the first time after 19th June, 1922, shall be the rate* which is in force, as the standard of return from productive irrigation works, at the time of the acquisition or construction of the house. The basic interest rate on which rents for houses previously occupied have been calculated may remain unaltered, unless in any case they are higher than that now prescribed for houses occupied hereafter.

2. For the purposes of assessing rent, the time of construction should be taken as the date on which the accounts of the estimate for the construction of the residence are closed.

Audit instruction regarding rule 45-A-III (b) (i)

The rates of interest given in the following table should be applied in calculating the standard rent of residences under Clause III (b) of Fundamental Rule 45-A:

		Rate of interest
Date of acquisition or construction of the residence	Buildings occupied on or before June 19, 1922	'Buildings occupied after June 19, 1922
1	2	3
Before April 1, 1919	3½ per cent	4 per cent
April 1, 1919 to July 31, 1921.	3½ " "	5 " "
August 1, 1921 to December 31, 1921.	3½ " "	6 " "
From January 1, 1922, until further orders.	6 " "	6 " "

NOTE— The date of construction referred to in column (1) of this table should be taken as the date on which the accounts of the estimate for the construction of the residence are closed. In respect of expenditure on additions and alterations to a residence the interest should be calculated at the rate applicable on the date on which the accounts of the estimates for the additions or alterations are closed.

Orders of the Governor under Clause III of rule 45-A

1.Administrative departments of the Government have been authorized to sanction standard rents of residential buildings without the concurrence of the Finance Department.

* These rates are as follows:

(a) Before April 1, 1919, 4 per cent.

(b) From April 1, 1919 to July 31, 1921, 5 per cent.

(c) From August 1, 1921, 6 per cent.

2. Heads of departments have also been authorized to sanction standard rents of residential buildings according to the principles laid down in this rule, provided that the sanction of the Government is obtained in all cases falling under clause (c) of rule 45A-III and Subsidiary Rule 20.

IV. When a government servant is supplied with a residence, leased or owned by the Government the following conditions shall be observed:

(a) The scale of accommodation supplied shall not, except at the government servant's own request, exceed that which is appropriate to the status of the occupant.

(b) Unless in any case it be otherwise expressly provided in these rules, he shall pay—

(i) rent for the residence, such rent being the standard rent as defined in Clause III above, or 10 per cent of his monthly emoluments whichever is the less; and

(ii) municipal and other taxes payable by the Government in respect of the residence not being in the nature of house or property tax.

(c) Notwithstanding anything contained in sub-clause (b) above, the Government may—

(i) at any time, after the standard rents have been calculated under the provisions of Clause III above, group a number of residences, whether in a particular area or of a particular class or classes, for the purpose of assessment of rent, subject to the following conditions being fulfilled:

(1) that the basis of assessment is uniform; and

(2) that the amount taken from any government servant shall not exceed 10 per cent of his monthly emoluments;

(ii) by general or special order, provide for taking a rent in excess of that prescribed in sub-clause (b) above from a government servant—

(1) who is not required or permitted to reside on duty at the station at which the residence is supplied to him, or

(2) who, at his own request, is supplied with accommodation which exceeds that which is appropriate to the status of the post held by him, or

(3) who is in receipt of a compensatory allowance granted on account of dearness of living, or

(4) who is permitted to sub-let the residence supplied to him, or

(5) who sub-lets without permission the residence supplied to him, or

(6) who does not vacate the residence after cancellation of allotment.

Audit instruction under rule 45—IV (b)

The following procedure should be observed regarding recovery of rent for residential accommodation from officers of the State Governments for whom residential accommodation is provided by Railway Administration and also regarding the recovery of rent from Railway officers occupying residential accommodation belonging to State Governments—

(1) State Railway quarters occupied by civil servants of Uttar Pradesh Government by mutual agreement.

The rent will be limited to 6 per cent on the capital cost, excluding cost of land, subject to 10 per cent of pay.

(2) Quarters belonging to Uttar Pradesh Government occupied by railway employees by mutual agreement.

In these cases civil rules will apply, i.e. 6 per cent on capital cost excluding the cost of land, subject to 10 per cent pay.

Audit instruction under Fundamental Rule 45-A-IV(c)(ii)

Under Clause IV(c)(ii) of Fundamental Rule 45-A, a local Government may recover rent in excess of 10 per cent of a government servant’s emoluments, even if it exceeds the standard rent as defined in clause III of that rule.

Orders of the Governor under rule 45-A-IV (a)

1. Expenditure on a residential building should as far as possible be limited to a figure that the standard rent calculated thereon in the manner indicated in rule 45-A-III shall not exceed 10 per cent of the average pay of the post held by the government servant or the class of government servants for whom the residence is constructed. The permissible limit of expenditure calculated in this manner will include the cost of electric, sanitary and water-supply installations. In order to enable the expenditure permissible on the building and on the installations to be separately determined, the total permissible limit of expenditure should be distributed as follows:

(i)	On the building	85 per cent of permissible limit.
(ii)	On electric installation	7½ per cent of permissible limit.
(iii)	On water-supply and sanitary installations	7½ per cent of permissible limit.

2. The accommodation to be supplied to any government servant should be determined when the question of building a residence for him is actually taken up, and if in any case it is found that suitable accommodation can only be supplied at a cost exceeding the permissible limit of expenditure, the sanction of the Government should be obtained.

Order of the Governor regarding rule 45-A-III (a) and 45 A-IV (b) (ii)

The term "property tax" as used in this rule, should be interpreted in the general sense and not in the technical sense assigned to it any particular Act or Code. It should, therefore, not be considered to include taxes levied for specific services rendered for the benefit of the occupier. Such taxes in all cases should be excluded from the standard rent irrespective of the fact whether they were by local rule or custom payable in the first instance by the landlord or by the occupier. All taxes of a service character, such as water, drainage and lighting taxes, scavenging tax and tax for the cleaning of latrines and privies should be recovered separately from the occupier under clause IV (b) (ii) of this rule. These orders apply also in cases where government servants are provided with Government accommodation free of rent.

Orders of the Governor under rule 45 A-IV (c)

1. If a government servants, with the Government’s permission, continues to occupy while on leave a residence owned or leased by the Government, he shall be liable to pay as rent, during the periods of leave on average pay not exceeding four months the standard rent of the residence or 10 per cent of his emoluments,

whichever is less. For the rest of his leave or during leave of any other kind he shall be liable to pay the full standard rent.

2. In cases of optional occupation by a government servant while not on duty, of an official residence not occupied, by him while on duty, the full standard rent shall be charged even if this exceeds 10 per cent of his emoluments.

3. A government servant who, at his request, is supplied with a residence, owned or leased by the Government, of a higher class than that for which he is eligible, when a house of his class is available for him, shall be charged the full standard rent of the residence and shall not be given the benefit of the 10 per cent concession afforded by rule 45 A-IV (b).

4. When a government servant draws a house rent allowance on a compensatory allowance on account of dearness of living, then—

(a) if the standard rent minus the house rent allowance or such portion of the compensatory allowance as represents the cost of house accommodation, is less than 10 per cent of his emoluments, he shall pay the standard rent;

(b) if the standard rent minus the house rent allowance or such portion of the compensatory allowance as represents the cost of house accommodation is more than 10 per cent of his emoluments, he shall pay rent amounting to—

(1) the house rent allowance or such portion of the compensatory allowance as represents the cost of house accommodation,

plus

(2) 10 per cent of his emoluments other than the house rent allowance or that portion of the compensatory allowance which represents the cost of house accommodation.

V. In special circumstances, after recording the reasons, the Government—

(a) may, by general or special order, grant rent free accommodation to any government servant or class of government servants, or

(b) may, by special order, waive or reduce the amount of rent to be recovered from any government servant.

Audit instruction regarding Fundamental Rule 45A-V (b)

It is permissible to deal, under clause V (b) of this rule, not only with individuals but also with classes of government servants.

VI. If a residence is supplied with services, other than water-supply, sanitary or electric installations and fittings, such as furniture, tennis court, or garden maintained at the cost of the Government, rent shall be charged for these in addition to the rent payable under clause IV. The tenant will also be required to pay the cost of the water, electric energy, etc. consumed. The Governor may by rules prescribe how the additional rents and charges shall be determined, and such rules may also authorize the remission or reduction of the additional rent or charge in special circumstances for reasons which are to be recorded.

(For rules made by the Governor under rule 45-A-VI, see Part III of this Volume, Chapter I V.)

VII. * * *

VIII. * * *

45-B. * * *

45-C. For the purpose of rule 45-A "emoluments" means:

(i) Pay.

(ii) Payments from the revenues of the State and fees if such payments or fees are received in the shape of a fixed addition to monthly payment and allowances as part of the authorized remuneration of a post.

(iii) Compensatory allowances, other than travelling allowance, uniform allowance, clothing allowance, outfit allowance, special outfit allowance, uniform grant and grant for horse and saddlery, whether drawn from the Consolidated Fund of the State or from a local fund.

Orders of the Governor under clause (iii) of this rule:

"Dearness allowance though a compensatory allowance shall be excluded in calculating ‘emoluments’ for the purpose of calculating the rent payable by a Government servant under Fundamental Rule 45-A in respect of a residential building provided for him by the Government."

(iv) * * *

(v) Pension, other than a pension drawn under the provisions of Chapter XXXVIII, Civil Service Regulations, or compensation received under the Workmen’s Compensation Act, 1923, as subsequently amended.

(vi) In the case of a government servant under suspension and in receipt of a subsistence grant, the amount of the subsistence grant, provided that if such government servant is subsequently allowed to draw pay for the period of suspension the difference between the rent recovered on the basis of the subsistence grant and the rent due on the basis of the emoluments ultimately drawn shall be recovered from him.

It does not include allowances attached to the Victoria Cross, the Military Cross, the King's Police Medal, the Indian Police Medal, the Order of British India or the Indian Order of Merit.

NOTE l—The emoluments of a government servant paid at piece-work rates shall be determined in such manner as the Government may prescribe.

NOTE 2—The emoluments of a government servant on leave mean the emoluments drawn by him for the last complete calendar month of duty performed by him prior to his departure on leave.

Order of the Governor regarding rule 45C (v)

The word "pension" in clause (v) for this rule means the full sanctioned pension prior to commutation where a portion of the pension has been commuted.

46. (a) Fees—Subject to any rules made under rule 46-A and rule 47, a government servant may be permitted, if this can be done without determinent to his official duties and responsibilities, to perform a specified service, or series of services, for a private person or body, or for a public body including a body administering a local fund, and to receive as remuneration therefor, if the service be material, a non-recurring or recurring fee.

NOTE—This clause does not apply to the acceptance of fees by medical officers for professional attendance which is regulated by the orders of the Government.

(b) Honoraria—The Government may grant or permit a government servant to receive an honorarium as remuneration for work performed which is occasional in character and either so laborious or of such special merit as to justify a special reward. Except when special reasons, which should be recorded in writing, exist for a departure from this provision, sanction to the grant or acceptance of an honorarium should not be given unless the work has been undertaken with the prior consent of the Government and its amount has been settled in advance.

(c) Fee and Honoraria—In the case of both fees and honoraria and sanctioning authority shall record in writing that due regard has been paid to the general principle enunciated in rule 11, and shall record also the reasons which in his opinion justify the grant of the extra remuneration.

Audit instructions regarding rule 46

1. The rule requires that the reasons for the grant should be recorded in writing, as it is intended that the grant of an honorarium or fee should be carefully controlled by the Government and scrutinized by audit and that audit should be given an effective opportunity of comment if it be deemed necessary. Audit officers may, therefore, require that the reasons for the grant of an honorarium or free should be communicated to them in each case.

2. The honorarium paid to an officer selected as an examiner or lecturer on purely personal grounds irrespective of his position under the Government, though these grounds may bring about his appointment in successive years, or for a term of years, should be dealt with under Fundamental Rule 46 and not treated as a securring charge.

46-A. Acceptance of fees by medical officers for services other than professional attendance, shall be subject to such conditions and limits as the Governor may by general rule or order, prescribe.

(For rule made under rule 46-A, see Chapter V-A in Part III of this Volume.)

47. Subject to the provisions of the rules made by the Governor under rule 46-A and to such conditions and limits as he may by rules or orders, impose, the authorities subordinate to the Government may sanction the grant or acceptance of honoraria, and the acceptance of fees, other than the acceptance of fees by medical officers for professional attendance.

Orders of the Governor in connexion with rules 46(b) and 47

The payment of honoraria to government servants for the use by the Government of inventions patented by them is not governed by rules 46(b) and 47, but by the provisions contained in section 17 of the Inventions and Designs Act, 1888, and section 21 of the Indian Patents and Designs Act, 1911.

(For rules made by the Governor under rule 47, see Part III of this Volume, Chapter V.)

48. Any government servant is eligible to receive without special permission—

(a) the premium awarded for an essay or plan in public competition;

(b) any reward offered for the arrest of a criminal or for information or special service in connexion with the administration of justice;

(c) any reward payable in accordance with the provisions of any Act or regulation or rules framed thereunder;

(d) any reward sanctioned for services in connexion with the administration of the customs and excise law; and

(e) any fees payable to a government servant for duties which he is required to perform in his official capacity under any special or local law or by order of Government.

48-A. A government servant whose duties involve the carrying out of scientific or technical research shall not apply for or obtain, or course or permit any other person to apply for or obtain, a patent for an invention made by such government servant save with the permission of the Government and in accordance with such conditions as the Government may impose.

48-B. If a question arises whether a person is a government servant to whom rule 48-A applies, the decision of the Government shall be final.

Orders of the Governor under rules 48-A and 48-B

1. Application for permission under rule 48-A should be made by the government servant making an invention to the head of his department, or if he is himself the head of the department, to the Secretary to the Government in the Industries Department.

2. The head of the department should deal with the application confidentially and with expedition, so that the inventor may not be prejudiced by delay in making his application at the Patent Office, and should forward it with his recommendations to the Secretary to the Government in the Industries Department.

3. If the invention has no connexion with the government servant's official duties and has not resulted from facilities provided at Government expense permission may be granted to the applicant by the Government to take out a patent for his own benefit, subject to his undertaking in writing—

(i) to permit the use of the invention in the service of the Government, either without payment of any royalty or on such terms as the Government may consider reasonable; and

(ii) to sell or dispose of the patent in such a manner as will leave him no further hand in the working or management thereof and will reserve to him no other right or control in the patent except the right to receive royalties:

Provided that the Government will not supply the invention to any member of the public otherwise than on payment to the inventor of such royalty as may be mutually agreed upon.

4. If the invention is made in the course of the government servant's official duties or has resulted from facilities provided at Government expense, then—

(a) if the invention is of such general interest and utility that the public interest will be best served by allowing the public a free use of the invention, the application for taking out a patent should be refused and the invention should be published. An ex gratia payment should ordinarily be made to the inventor as a reward in all such cases;

(b) if the invention is not of the kind mentioned in (a) but is of sufficient public utility as is likely to make its commercial exploitation profitable, the inventor should be directed to take out a patent and to assign his rights under the patent to the Government. In all such cases, the inventor should be rewarded either by a suitable lump sum payment or by a liberal percentage of the profits made by the Government in connexion with the invention;

(c) in other cases, the inventor should be allowed to take out a patent for his own benefit subject to his under-taking, in writing;

(i) to permit the use of the invention in the service of the Government without payment of any royality; and

(ii) to dispose of the invention in the manner prescribed in paragraph 3 (ii) above.

5. When the invention has been assigned to the Governor under paragraph 4 (b) above, the Government may exploit the patent themselves, or

(a) advertise the patent and grant licences on payment to manufacturers, or

(b) sell the rights under the patent to a firm or to a private person.

6. In order to secure reasonable uniformity of practice and to secure for the Government the full benefits of inventions, the Controller of Patents and Design should ordinarily be consulted before any awards are made under paragraph 4 above or steps are taken for the exploitation of the patents under paragraph 5 above.

CHAPTER VII—DEPUTATION OUT OF INDIA

50. No government servant may be deputed for duty out of India without the sanction of the Government.

51. (1) When a government servant is with proper sanction temporarily deputed for duty out of India either in connexion with the post held by him in India or in connexion with any special duty on which he may temporarily be placed, his pay shall be regulated as follows:

(a) If he is deputed for duty in Europe or his deputation elsewhere is declared by the Government to be under quasi-European conditions and if he is sent from India for the purpose of his deputation and does not include any leave within the period of his absence from India, he shall receive—for the first month of his absence from India, the pay which he would have drawn if he had remained on duty in India, for the second month of such absence, eleven-twelfths of such amount, for the third month of such absence, five-sixths of such amount, for the fourth month of such absence, three-fourths of such amount, for the fifth to tenth months of such absence, two-thirds of such amount, and thereafter three-fourths of such amount.

(b) If he is deputed for duty in Europe or his deputation elsewhere is declared by the Government to be under quasi-European conditions, and if he is not sent from India for the purpose of his deputation, or having been so sent includes a period of leave within the period of his absence from India, he shall receive throughout his deputation three-fourth of the pay which he would have drawn if he had remained on duty in India.

(c) If he is deputed for duty elsewhere than in Europe and his deputation is not declared by the Government to be under quasi-European conditions, his pay shall be as deter-mined by the Government with due regard to the provisions of rule 40 as though a temporary post had been created:

Provided that—

(i) no government servant on deputation out of India shall draw pay at a rate exceeding Rs. 5,500 per month;

(ii) a government servant having his domicile in India may in any case be allowed by the Government to draw during the period of deputation out of India pay not exceeding the full amount of the pay which he would have drawn had he remained on duty in India in lieu of the pay admissible to him under sub-clause (a) or sub-clause (b) of this clause.

(2) In addition to the pay admissible under clause (1) of this rule a government servant on deputation may be granted a compensatory allowance of such amount as the Government may think fit.

NOTE—The sterling equivalent of the pay admissible under clause (1) to a government servant during deputation shall be calculated at such rate of exchange as the Secretary of State may have prescribed in the case of deputation of officers of All-India Services.

Orders of the Governor regarding rule 51

1. A subordinate police officer who may be deputed by the Government to any country outside India, to accompany or take charge of criminals or lunatics, or on any other business which is part of his duty as a police officer, may be granted—

(a) full pay for the entire period of absence from India; with

(b) actual travelling expense and a subsistence allowance not exceeding the following scale while in any country outside India:

			s.	d.	
For an officer of the	inspector	class	22	6	a day
" "	sergeant	"	15	0	"
" "	constable	"			

NOTE—An officer of the inspector class includes a sub-inspector.

2. Government servants subject to the leave rules in the Civil Service Regulations are also governed by the provisions of sub-clause (b) of the above rule.

3. The travelling and halting allowances of members, including non-officials, of any commissions, committees, etc, which may be sent by the Government on deputation out of India, will be governed by such rules or orders as may be laid down by the Government.

4. Government servants who, while on leave, are required by the Government to attend conferences or congresses in the United Kingdom or on the Continent of Europe, whether as official representatives or as unofficial visitors, will be allowed such terms in regard to pay and allowances as may be determined by the Government in each case.

5. Government servants on leave, who are unwilling to undertake special duty on deputation rates of pay, may be allowed by the Government to continue to consume leave and receive an honorarium fixed at one-sixth of Indian pay.

6. The option of consuming leave on average pay during a period of deputation and of drawing an honorarium of one sixth of India pay shall be limited to cases in which government servants are placed on deputation while already on leave out of India on average pay.

Audit instructions regarding rules 50 and 51.

1. The period of the deputation runs from the date on which the government servant takes over charge of his office in India to the date on which he resumes it;

or if the government servant is on leave out of India at the time he is placed on deputation, the period of the deputation is the time actually occupied by the duty.

2. In the expression "pay he would draw if he were on duty in India" occurring in Fundamental Rule 51 (a) and in the similar expression in Fundamental Rule 9(2), the term "pay", should be interpreted literally with reference to Fundamental Rule 9(21) and the pay which an officer would have drawn if on duty in India should be determined for this purpose by the appropriate authority in India. In the case of government servants who are not deputed out of India for special items of works but are placed on continuous service with commission and committees whose functions require work both in and out of India, the expression should be interpreted as having reference to the pay which they would have drawn in India had they continued on duty with the commission or committee there.

51-A. When a government servant is with proper sanction deputed for duty out of India to hold a regularly constituted permanent or quasi-permanent post, other than a post borne on the cadre of the service to which he belongs, his pay shall be regulated by the orders of the Government.

CHAPTER VIII—DISMISSAL, REMOVAL AND SUSPENSION

52. The pay and allowance of a government servant who is dimissed or removed from service cease from the date of such dismissal or removal.

53. (1) A government servant under suspension or deemed to have been placed under suspension by an order of the appointing authority shall be entitled to the following payments, namely:—

(a) a subsistence allowance at an amount equal to the leave salary which the government servant would have drawn if he had been on leave on half average pay or on half pay and in addition, dearness allowance, if admissible on the basis of such leave salary:

Provided that where the period of suspension exceeds three months, the authority which made or is deemed to have made the order of suspension shall be competent to vary the amount of subsistence allowance for any period subsequent to the period of the first three months as follows:—

(i) the amount of subsistence allowance may be increased by a suitable amount, not exceeding 50 per cent of the subsistence allowance admissible during the period of first three months, if, in the opinion of the said authority, the period of suspension has been prolonged for reasons to be recorded in writing, not directly attributable to the government servant;

(ii) the amount of subsistence allowance may be reduced by a suitable amount not exceeding 50 per cent of the subsistence allowance admissible during the period of the first three months, if, in the opinion of the said authority, the period of suspension has been prolonged due to reasons, to be recorded in writing, directly attributable to the Government servant;

(iii) the rate of dearness allowance will be based on the increased or, as the case may be, the decreased amount of subsistence allowance admissible under sub-clauses (i) and (ii) above.

(b) Any other compensatory allowance admissible from time to time on the basis of pay of which the Government servant was in receipt on the date of suspension:

Provided that the government servant shall not be entitled to the compensatory allowances unless the said authority is satisfied that the government servant continues to meet the expenditure for which they are granted.

(2) No payment under sub-rule (1) shall be made unless the Government servant furnishes a certificate that he is not engaged in any other employment, business, profession or vocation:

Provided that in the case of a Government servant dismissed or removed from service, who is deemed to have been placed or to continue to be under suspension from the date of such dismissal or removal and who fails to produce such a certificate for any period or periods during which he is deemed to be placed or to continue to be under suspension, he shall be entitled to the subsistence allowance and other allowances equal to the amount by which his earnings during such period or periods, as the case may be, fall short of the amount of subsistence allowance and other allowances that would otherwise be admissible to him; where the subsistence and other allowances admissible to him are equal to or less than the amount earned by him, nothing in this proviso shall apply to him.

(This amendment shall be deemed to have come into force with effect from December 26, 1981).

Orders of the Governor regarding rule 53

1. The suspending authority may appoint a substitute in place of a government servant under suspension, provided that the period of suspension does not exceed six months. The word ‘substitute’ here means the substitute appointed in the resultant vacancy or at the bottom in the chain of arrangements.

2. Departments of the government are authorized to appoint a substitute in place of a government servant under suspension for more than six months.

3. The Board of Revenue is authorized to appoint a substitute in place of a government servant under suspension for more than six months under intimation to Government every three months.

4. Commissioners of Divisions are authorised to appoint a substitute in place of government servant under suspension for more than six months under intimation to the Board of Revenue every three months.

NOTE—The authority sanctioning such employment shall draw the special attention of the Accountant General to the sanction.

(Effective with effect from July 13, 1974)

*54. (1) When a Government servant who has been dismissed, removed or compulsorily retired is reinstated as a result of appeal or review or would have been so reinstated but for his retirement on superannuation while under suspension or not, the authority competent to order reinstatement shall consider and make a specific order—

(a) regarding the pay and allowances to be paid to the Government servant for the period of his absence from duty including the period of suspension preceding his dismissal, removal, or compulsory retirement, as the case be; and

(b) whether or not the said period shall be treated as a period spent on duty.

(2) Where the authority competent to order reinstatement is of opinion that the Government servant who had been dismissed, removed or compulsorily retired, has been fully exonerated the Government servant shall, subject to the provisions of sub-rule (6), be paid the full pay and allowances to which he would have been entitled, had he not been dismissed, removed or compulsorily retired or suspended prior to such dismissal, removal or compulsory retirment, as the case may be:

Provided that where such authority is of opinion that the termination of the proceedings instituted against the Government servant had been delayed due to reasons directly attributable to the Government servant, it may, after giving him an opportunity to make his representation within sixty days from the date on which the communication in this regard is served on him and after considering the representation, if any, submitted by him, direct, for reasons to be recorded in

*This amended rule is effective from May 3, 1980.

writing, that the Government servant shall, subject to the provisions of sub-rule (7), be paid for the period of such delay, only such amount (not being the whole) of such pay and allowances as it may determine.

(3) In a case falling under sub-rule (2), the period of absence from duty including the period of suspension preceding dismissal, removal or compulsory retirement, as the case may be, shall be treated as a period spent on duty for all purposes.

(4) *In cases other than those covered by sub-rule (2) [including cases where the order of dismissal, removal or compulsory retirement from service is set aside by the appellate or reviewing authority solely on the ground of noncompliance with the requirements of clause (1) or clause (2) of article 311 of the Constitution and no further inquiry is proposed to be held], the Government servant shall, subject to the provisions of sub-rules (6) and (7), be paid such amount (not being the whole) of the pay and allowances to which he would have been entitled had he not been dismissed, removed or compulsorily retired or suspended prior to such dismissal, removal or compulsory retirement, as the case may be, as the competent authority may determine, after giving notice to the Government servant of the quantum proposed and after considering the representation, if any, submitted by him in that connection, within such period (which in no case shall exceed sixty days from the date on which the notice has been served) as may be specified in the notice.

(5) In a case falling under sub-rule (4), the period of absence from duty including the period of suspension preceding his dismissal, removal or compulsory retirement, as the case may be, shall not be treated as a period spent on duty, unless the competent authority specifically directs that it shall be so treated for any specified purpose:

Provided that if the Government servant so desires such authority may direct that the period of absence from duty including the period of suspension preceding his dismissal, removal or compulsory retirement as the case may be, shall be converted into leave of any kind due and admissible to the Government servant.

NOTE—The order of the competent authority under the preceding proviso shall be absolute and no higher sanction shall be necessary for the grant of—

(a) extraordinary leave in excess of three months in the case of temporary Government servant; and

(b) leave of any kind in excess of five years in the case of permanent Government servant.

(6) The payment of allowances under sub-rule (2) of sub-rule (4) shall be subject to all other conditions under which such allowances are admissible.

(7) The amount determined under the proviso to sub-rule (2) or under sub-rule (4), shall not be less than the subsistence allowance and other allowances admissible under rule 53.

(8) Any payment made under this rule to a Government servant on his reinstatement shall be subject to adjustment of the amount, if any, earned by him through an employment during the period between the date of his removal, dismissal or compulsory retirement, as the case may be,

*This amended rule is effective from Februry 19, 1986.

and the date of reinstatement. Where the emoluments admissible under this rule are equal to or less than the amounts earned during the employment elsewhere, nothing shall be paid to the Government servant.

NOTE—Where the Government servant does not report for duty within reasonable time after the issue of the orders of reinstatement after dismissal, removal or compulsory retirement, no pay and allowances will be paid to him for such period till he actually takes over charge.

*54-A (1) Where the dismissal, removal or compulsory retirement of a Government servant is set aside by a court of Law and such Government servant is reinstated without holding any further inquiry, the period of absence from duty shall be regularised and the Government servant shall be paid pay and allowances in accordance with the provisions of sub-rule (2) or (3) subject to the directions, if any, of the court.

‡(2) (i) Where the dismissal, removal or compulsory retirement of a Government servant is set aside by the court solely on the ground of non-compliance with the requirements of clause (1) or clause (2) of article 311 of the Constitution, and where he is not exonerated on merits, and no further inquiry is proposed to be held, the Government servant shall, subject to the provisions of sub-rule (7) of rule 54, be paid such amount (not being the whole) of the pay and allowances to which he would have been entitled had he not been dismissed, removed or compulsorily retired or suspended prior to such dismissal, removal or compulsory retirement, as the case may be, as the competent authority may determine, after giving notice to the Government servant of the quantum proposed and after considering the representation, if any, submitted by him in that connection within such period (which in no case shall exceed sixty days from the date on which the notice has been served) as may be specified in the notice:

(ii) The period intervening between the date of dismissal, removal or compulsory retirement including the period of suspension preceding dismissal, removal or compulsory retirement, as the case may be, and the date of judgment of the court shall be regularised in accordance with the provisions contained in sub-rule (5) of rule 54.

(3) If the dismissal, removal or compulsory retirement of a Government servant is set aside by the court on the merits of the case, the period intervening between the

date of dismissal, removal or compulsory retirement including the period of suspension preceding such dismissal, removal, or compulsory retirement, as the case may be, and the date of reinstatement shall be treated as duty for all purposes and he shall be paid the full pay and allowances for the period, to which he would have been entitled, had he not been dismissed, removed or compulsorily retired or suspended prior to such dismissal, removal or compulsory retirement, as the case may be.

(4) The payment of allowances under sub-rule (2) or sub-rule (3) shall be subject to all other conditions under which such allowances are admissible.

(5) Any payment made under this rule to a Government servant on his reinstatement shall be subject to adjustment of the amount, if any, earned by him through an employment during the period between the date of dismissal, removal or compulsory retirement and the date of reinstatement. Where the emoluments admissible under this rule are equal to or less than those earned during the employment elsewhere, nothing shall be paid to the Government servant.

* This amended rule is effective from May 3, 1980.

‡ This amended rule is effective from February 19, 1986.

NOTE—Where the Government servant does not report for duty with-in reasonable time after the issue of the orders of reinstatement after the dismissal, removal or compulsory retirement, no pay and allowances will be paid to him for such period till he actually takes over charge.

* 54-B. (1) When a Government servant who has been suspended is reinstated or would have been so reinstated but for his retirement on superannuation while under suspension, the authority competent to order reinstatement shall consider and make a specific order—

(a) regarding the pay and allowances to be paid to the Government servant for the period of suspension ending with reinstatement or the date of his retirement on superannuation as the case may be; and

(b) whether or not the said period shall be treated as a period spent on duty.

(2) Notwithstanding anything contained in rule 53, where a Government servant under suspension dies before the disciplinary or court proceedings instituted against him are concluded, the period between the date of suspension and the date of death shall be treated as duty for all purposes and his family shall be paid the full pay and allowances for that period to which he would have been entitled had he not been suspended, subject to adjustment in respect of subsistence allowance already paid.

(3) Where the authority competent to order reinstatement is of the opinion that the suspension was wholly unjustified, the Government servant shall, subject to the provisions of sub-rule (8), to be paid the full pay and allowances to which he would have been entitled, had he not been suspended:

Provided that where such authority is of the opinion that the termination of the proceedings instituted against the Government servant had been delayed due to reasons directly attributable to the Government servant, it may, after giving him an opportunity to make his representation within sixty days from the date on which the communication in this regard is served on him and after considering the representation, if any, submitted by him, direct, for reasons to be recorded in writing that the Government servant shall be paid for the period of such delay only such amount (not being the whole) of such pay and allowances as it may determine.

(4) In a case falling under sub-rule (3) the period of suspension shall be treated as a period spent on duty for all purposes.

(5) In cases other than those falling under sub-rules (2) and (3), the Government servant shall subject to the provisions of sub-rules (8) and (9), be paid such amount (not being the whole) of the pay and allowances to which he would have been entitled had he not been suspended, as the competent authority may determine, after giving notice to the Government servant of the quantum proposed and after considering the representation, if any, submitted by him in that connection within such period (which in no case shall exceed sixty days from the date on which the notice has been served) as may be specified in the notice.

(6) Where suspension is revoked pending finalisation of the disciplinary or court proceedings, any order passed under sub-rule (1) before the conclusion of the proceedings against the Government servant, shall be reviewed on its own motion after the conclusion of the proceedings

*These amended rule is effective from may 3, 1980.

by the authority mentioned in sub-rule (1), who shall make an order according to the provisions of sub-rule (3) or sub-rule (5), as the case may be.

(7) In a case falling under sub-rule (5) the period of suspension shall not be treated as a period spent on duty unless the competent authority specifically directs that it shall be so treated for any specified purpose:

Provided that if the Government servant desires, such authority may order that the period of suspension shall be converted into leave of any kind due and admissible to the Government servant.

NOTE—The order of the competent authority under the preceding proviso shall be absolute and no higher sanction shall be necessary for the grant of—

(a) Extraordinary leave in excess of three months in the case of temporary Government servant; and

(b) Leave of any kind in excess of five years in the case of permanent Government servant.

(8) The payment of allowances under sub-rule (2), sub-rule (3) or sub-rule (5) shall be subject to all other conditions under which such allowances are admissible.

(9) The amount determined under the proviso to sub-rule (3) or under sub-rule (5) shall not be less than the subsistence allowance and other allowances admissible under rule 53.

(10) Any payment made under this rule to Government servant on his reinstatement shall be subject to adjustment of the amount, if any, earned by him through an employment during the period between the date of suspension and the date of reinstatement or the date of retirement on superannuation while under suspension. Where the emoluments admissible under this rule are equal to or less than those earned during the employment elsewhere, nothing shall be paid to the Government servant.

NOTE—Where the Government servant does not report for duty within reasonable time after the issue of the order of reinstatement after suspension, on pay and allowances will be paid to him for such period till he actually takes over charge.

Orders of the Governor regarding rule 54

1. This rule permits a revising or an appellate authority to convert a period spent under suspension into one of leave.

2. In a case where a government servant is punished by an original authority but the order is reversed in appeal, the following procedure should be observed:

(a) If the appellate authority finds the original order entirely wrong, the appellant should be reinstated with effect from the date of the original order and should not be deprived of a part or the whole of his emoluments during the interval between the dates of the original and the appellate orders, as it is an accepted principle that no government servant may suffer as the result of a mistake not committed by himself. If some other government servant has received promotion during the same period, the demand for recovery of the additional pay drawn by him should be waived with the sanction of the Government. The revision or appellate authority can, however, write-off such additional expenditure up to a limit of Rs. 500 in each

case provided that the period of employment of the substitute does not exceed six months.

(b) If the appellate authority finds the appellant to be blameworthy but the order passed to be too severe, it may, if it so desires, order restoration from the date of the appellate order. In such a case the demand for recovery of the additional pay drawn by some other government servant during the period in question will not arise.

3. The above procedure does not apply to cases where an ordinary order of promotion has been reversed as a result of an appeal preferred by a superseded government servant. An order of punishment set aside in appeal differs from an order of promotion reversed in appeal in one important respect. In the former case the government servant punished as previously held the post in which he has been reinstated as a result of his appeal and the period of suspension or dismissal is treated as a period spent on duty. In the latter case the government servant promoted to a post in consequence of the reversion of orders has not previously held that post and can, therefore, draw the pay, attached to it only from the date when he takes over that post, and accordingly the orders of the appellate authority can take effect only from the date on which they are passed. No question of recovery or write-off of the promotion pay drawn by the government servant wrongly promoted will arise.

4. Orders contained in paragraph 3 above cannot be applied to grade promotions in the same cadre, which are given with retrospective effect from the date of the vacancy while the duties and the posting of the government servants concerned remain unchanged. In such cases when an appellate authority for good reason, decides to grant grade promotion to the appellant not from the date of his order but from the date of the occurrence of the vacancy and when the promotion does not involve assumption of different duties and responsibilities, the additional pay drawn by the government servant originally promoted need not be recoverd but should be written off with the sanction of the Government.

55. Leave may not be granted to a government servant under suspension.

FUNDAMENTAL RULE 56, FINANCIAL HANDBOOK, VOLUME II, PARTS II TO IV

56. *(a) Except as otherwise provided in this Rule, every Government servant other than a Government servant in inferior service shall retire from service on the afternoon of the last day of the month in which he attains the age of fifty eight years. He may be retained in service after the date of compulsory retirement with the sanction of the Government on public grounds, which must be recorded in writing, but he must not be retained after the age of 60 years except in very special circumstances.

*(b) A Government servant in inferior service shall retire from service on the afternoon of the last day of the month in which he attains the age of sixty years. He must not be retained in service after that date, except in very special circumstances and with sanction of the Government.

‡(c) Notwithstanding anything contained in clause (a) or clause (b), the appointing authority may, at any time, by notice to any Government servant (whether permanent or temporary), without

*These amended sub-rules (a) & (b) are effective from April 1, 1975.

† These sub-rules (c) & (d) are effective from June 7, 1975.

assigning any reason, require him to retire after he attains the age of fifty years or such Government servant may by notice to the appointing authority voluntarily retire at any time after attaining the age of forty-five* years or after he has completed qualifying service of twenty years.

†(d) The period of such notice shall be three months:

Provided that—

(i) any such Government servant may by order of the appointing authority, without such notice or by a shorter notice, be retired forthwith at any time after attaining the age of fifty years, and on such retirement the Government servant shall be entitled to claim a sum equivalent to the amount of his pay plus allowances, if any, for the period of the notice, or as the case may be, for the period by which such notice falls short of three months, at the same rates at which he was drawing immediately before his retirement;

(ii) it shall be open to the appointing authority to allow a Government servant to retire without any notice or by a shorter notice without requiring the Government servant to pay any penalty in lieu of notice:

Provided further that such notice given by the Government servant against whom a disciplinary proceeding is pending or contemplated, shall be effective only if it is accepted by the appointing authority, provided that in the case of a contemplated disciplinary proceeding the Government servant shall be informed before the expiry of his notice that it has not been accepted:

Provided also that the notice once given by a Government servant under clause (c) seeking voluntary retirement shall not be withdrawn by him except with the permission of the appointing authority.

**(e) A retiring pension shall be payable and other retirement benefits, if any, shall be available in accordance with and subject to the provisions of the relevant rules

to every Government servant who retires or is required or allowed to retire under this rule.

†† Provided that where a Government servant who voluntarily retires or is allowed voluntarily to retire under this rule the appointing authority may allow him, for the purposes of pension and gratuity, if any, the benefit of additional service of five years or of such period as he would have served if he had continued till the ordinary date of his superannuation, whichever be less;

Explanation—(1) The decision of the appointing authority under clause (c) to require the Government servant to retire as specified therein shall be taken if it appears to the said authority to be in the public interest, but nothing herein contained shall be construed to require any recital,

*This figure—'Fourty five years' was substituted with effect from November 18, 1976.

†These sub-rules (C) & (C) are effective from June 7, 1975

**(This sub-rule is effective from June 7, 1975.)

†† (This proviso came into effect from November 18, 1976.)

in the order, of such decision having been taken in the public interest.

(2) In order to be satisfied whether it will be in the public interest to require a Government servant to retire under clause (c) the appointing authority may take into consideration any material relating to the Government servant and nothing herein contained shall be construed to exclude from consideration—

(a) any entries relating to any period before such Government servant was allowed to cross any efficiency bar or before he was promoted to any post in an officiating or substantive capacity or on an ad-hoc basis; or

(b) any entry against which a representation is pending, provided that the representation is also taken into consideration along with the entry; or

(c) any report of the Vigilance Establishment constituted under the Uttar Pradesh Vigilance Establishment Act, 1965.

(2-A) Every such decision shall be deemed to have been taken in the public interest.

(3) The 'expression' appointing authority means the authority which for the time being has the power to make substantive appointments to the post or service from which the Government servant is required or wants to retire; and the expression

‘qualifying service’ shall have the same meaning as in the relevant rules relating to retiring pension.

(4) Every order of the appointing authority requiring a Government servant to retire forth-with under the first proviso to clause(d) of this rule shall have effect from the afternoon of the date of its issue, provided that if after the date of its issue, the Government servant concerned, bonafide and in ignorance of that order, performs the duties of his office his acts shall be deemed to be valid notwithstanding the fact of his having earlier retired.

NOTE—(1) (Deleted)

NOTE—(2) The grant, under rule 86, of leave extending beyond the date on which a government servant must compulsrily retire, or beyond the date upto which a government servant has been permitted to remain in service, shall not be treated as sanctioning an extension of service, and the government servant shall not be permitted to retain a lien on his permanent post or any other post during the period of such leave.

(This shall come into force with effect from April 1, 1965).

NOTE—(3) A government servant whose date of birth is the firstday of a month shall retire from service on the afternoon of the last day of the preceding month on attaining the age of fifty-eight or sixty years, as the case may be.

CHAPTER IX—COMPULSORY RETIREMENT

Audit instructions regarding rule 56

1. When a government servant is required to retire, revert or cease to be on leave, on attaining a specified age, the day on which he attains that age is reckoned as a non-working day, and the government servant must retire, revert or cease to be on leave (as the case may be) with effect from and including that day. * * *

1-A. Clause (a) * * * of Fundamental Rule 56 applies to all government servants to whom the Fundamental Rules as a whole apply, whether they be holding temporary or permanent posts substantively or in an officiating capacity. * * *

1-B. * * * The purpose of Fundamental Rule 56 is not to confer upon government servants any right to be retained in service up to a particular age, but to prescribe the age beyond which they may not be retained in service.

1-C. Fundamental Rule 56 is generally applicable to re-employed personnel, and the rules in Chapter XXI of the Civil Service Regulations are subject to the conditions laid down in Fundamental Rule 56. Article 520, Civil Service Regulations, however, from the nature of its concession and conditions, puts the re-

employment of a person in receipt of a superannuation or retiring pension in a special class outside. Fundamental Rule 56 and subject to the conditions stated in the article itself which must be observed with every renewal of sanction.

Orders of the Governor regarding rule 56

Rule 56 shall not apply to patwaris in the Revenue Department except those in the Kumaun Division. The normal age at which patwari of the Kumaun Division should retire has been fixed at 55 years, subject to the condition that the Deputy Commissioner-in-charge, Kumaun Division, may, on public grounds, grant annual extensions up to the age of 60 years.

57 * * *

LEAVE

(58—60)

Section I—EXTENT OF APPLICATION

58. Unless in any case it be otherwise distinctly provided, the rules in this Chapter apply to all government servants mentioned in rule 2: provided that the leave of those government servants who were in service on January 1, 1922, and who have under rule 58 of the Fundamental Rules made by the Secretary of State in Council under section 96-B of the Government of India Act, 1919, elected (by making a specific declaration to the Government to that effect) to remain under the leave rules in the Civil Service Regulations shall be governed by those rules.

59. †Except as provided in Fundamental Rules 83 and 83-A, leave is earned by a government servant under Sections I to V of this Chapter if he holds a lien on a permanent post or would hold a lien on such a post had his lien not been suspended.

Exception—Government servants who hold quasi-permanent posts in the Settlement Department in a substantive capacity shall earn leave under Sections I to V of this Chapter.

NOTE—The following posts in the Settlement Department have been declared to be on a quasi-permanent footing from the date mentioned against each post:

(a) In the office of the Settlement Commissioner

(i)	One Superintendent	From April 1, 1941.
(ii)	Three noters and drafters	

(iii)	One accountant-cum-store-keeper	
(iv)	One reference clerk	From April 1, 1940.
(v)	One camp clerk-sarishtedar	
(vi)	One camp assistant to Settlement Commissioner	

(b) In Settlement Offices

(i)	Head clerk	
(ii)	Second clerk	
(iii)	Sadar munsarim	From October 1, 1899.
(iv)	Settlement Officer's reader	
(v)	Nazir	
(vi)	Record-keeper	

†(This rule has come into effect from April 1, 1966).

Audit instruction regarding rule 59

There is no restriction in these rules on the grant to a government servant on the abolition of his post of such leave as was admissible to him immediately before the abolition of the post. In the case of a government servant who holds no lien on any post except that which it is proposed to abolish, the correct practice in deciding the exact date from which the post is to be abolished is to defer the date of abolition up to the termination of such leave as may be granted.

60. Leave is earned by duty only. For the purpose of this rule a period spent in foreign service counts as duty if contribution towards leave-salary is paid on account of such period.

61 to 63. * * *

LEAVE

(64—74)

64. Unless in any case it be otherwise expressly provided by or under these rule, a government servant transferred to a service or post to which these rules apply from a service or post to which they do not apply is not ordinarily entitled to leave under these rules in respect of duty performed before such transfer; but a government servant reverting from duty as Judge of the High Court of Judicature at Allahabad or the Chief Court of Avadh may count such duty for leave as though it were duly performed in a vacation department; all leave taken during the service concerned being treated as taken under these rules.

65. (a) If a government servant, who quits the public service on compensation or invalid pension or gratuity, is re-employed and if his gratuity is thereupon refunded or his pension held wholly in abeyance, his past service thereby becoming pensionable on ultimate retirement, he may, at the discretion of the authority sanctioning the re-employment and to such extent as that authority may decide, count his former service towards leave.

NOTE—Clause (a) of this rule will apply to men who, after resigning their appointments in the police force of any province, were re-enlisted in the Uttar Pradesh Police Force in accordance with paragraph 393 of the Police Regulations on or after March 1, 1933. Cases of such men re-enlisted before that date will be regulated under old clause (a) of Fundamental Rule 65 as it stood before revision on September 5, 1928.

Audit instruction regarding rule 65(a)

Treatment for the purpose of leave of the previous service of a government servant who resigns one appointment to take up another appointment—Resignation of the public service, even though it is followed immediately by re-employment, should entail forfeiture of past service for the purpose of leave under the Fundamental Rules and should, therefore, constitute an "interruption of duty" for the purpose of Subsidiary Rule 158.

(b) A government servant who is dismissed or removed from service, but is reinstated on appeal revision, is entitled to count his former service for leave.

65-A. A government servant who had been in military employ prior to his re-employment in the service of the Government and who was in such service on December 31,1931, is entitled, irrespective of any break between his military and civil employment, to a credit to his leave account in accordance with the provisions of rule 77, based on such portion of his military service as, under the rules for the time being in force, is permitted to count for pension.

Order of the Governor regarding rule 65-A

Leave charges on account of leave granted in respect of military service allowed to count under this rule will be met from the provincial revenues.

66. Except as expressly mentioned otherwise, leave, other than special disability leave and leave extending beyond the date of compulsory retirement, may be granted by such authorities subordinate to the Government as the Governor may by rules or orders, specify.

(For rules made by the Governor under rule 66 see Part III of this Volume, Chapter VI).

NOTE—(1) The High Court of Judicature at Allahabad are competent to grant all kinds of leave (including special disability leave and leave extending beyond the date of compulsory retirement) to persons belonging to the Subordinate Civil Judicial Service, or in other words, to Munsifs and Civil Judges (including Judges of the Small Cause Courts established under the Provincial Small Cause Courts Act) under their control subject to the conditions and restrictions laid down in the rules made by the Governor and general orders issued by him under those rules.

NOTE—(2) The Chief Justice of the High Court of Judicature at Allahabad is competent to grant all kinds of leave (including special disability leave and leave extending beyond the date of compulsory retirement) as may be admissible under the rules to persons serving on the staff attached to the Court.

Orders of the Governor regarding rule 66

The High Commissioner for India is authorized under this rule to exercise the powers mentioned in the rules framed by the Governor under rule 74(b) in respect of extensions of leave other than special disability leave.

67. Leave cannot be claimed as of right. When the exigencies of the public service so require, discretion to refuse or revoke leave of any description is reserved to the authority empowered to grant it.

68. Leave ordinarily begins on the day on which transfer of charge is effected and ends on the day preceding that on which charge is resumed. When joining time is allowed to a government servant returning from leave out of India, the last day of his leave is the day before the arrival of the vessel in which he returns at her mooring or anchorage in the port of disembarkation, or, if he returns by air, the day on which the aircraft in which he returns arrives at its first regular port in India. Sundays or other recognized holidays may be perfixed to leave or affixed to leave or joining time subject to such conditions and under such circumstances as the Governor may by rule or order prescribe.

(For rules made by the Governor under rule 68, see Part III of this Volume, Chapter VII).

Audit instructions regarding rule 68

1. The joining time of a government servant who returns from leave out of India and disembarks, not at the first port of call in India, but at another such port, should be recknoned from the day of arrival of the vessel at the second or subsequent port at which he actually disembarks, whether the sea journey from the first port of call in India to the subsequent port of disembarkation is made in the same steamer which takes him to the first port of call or in some other steamer.

2. The provision in this rule—that when joining time is allowed to a government servant returning from leave out of India, the last day of his leave is the day before the arrival of the vessel in which he returns at her mooring or anchorage in the port of disembarkation, or if he returns by air, the day on which the aircraft in which he returns arrives at its first regular port in India—applies only to cases falling under Fundamental Rule 105(c) in which joining time is granted to a government servant returning from leave out of India of more than four months' duration.

69. A government servant on leave may not take any service or accept any employment without obtaining the previous sanction of—

(a) the Government, if the proposed service or employment lies elsewhere than in Asia;

(b) the Governor, if the proposed service or employment lies in Asia elsewhere than in India; and

(c) the Governor or any lower authority empowered to appoint him, if the proposed service or employment lies in India;

Provided that a government servant who has been granted permission to take any service or accept any employment under this rule, during leave preparatory to retirement, shall be precluded, save with the specific consent of the Governor or any lower authority empowered to appoint him, as the case may be, from with drawing his request for permission to retire, and from returning to duty.

NOTE—This rule does not apply to casuall iterary work, or to service as an examiner or similar employment; nor does it apply to acceptance of foreign service, which is governed by rule 110.

Orders of the Governor regarding rule 69

1. In a case where a government servant has been granted leave on the strength of a medical certificate this rule should not be construed as permitting him to undertake regular employment during such leave.

2. Officers on leave preparatory to retirement, desiring to take up Government employment, shall be given the option of retiring forthwith, or of remaining on leave, until they have exhausted the leave admissible to them, on condition that, so long as they are employed under the Government, leave-salary will be restricted to the amount of the pension admissible to them on retirement. In the case of non-pensionable government servants re-employed during their leave preparatory to retirement in a department other than their present departments in India or Pakistan, the leave-salary shall, however, be restricted to half of leave-salary admissible in respect of leave on full pay or average pay as the case may be.

70. All orders recalling a government servant to duty before the expiry of his leave should state whether the return to duty is optional or compulsory. If the return is optional, the government servant is entitled to no concession. If it is compulsory, he is entitled—

(a) If the leave from which he is recalled is out of India—

(i) to receive a free passage to India; and, provided that he has not completed half the period of his leave by the date of leaving for India on recall, or three months, whichever period is shorter, to receive a refund of the cost of his passage from India;

(ii) to count the time spent on the voyage to India as duty for purposes of calculating leave; and

(iii) to receive leave-salary during the voyage to India and for the period from the date of landing in India to the date of joining his post to be paid leave-salary at the same rate at which he would have drawn it had he not been recalled but returned in the ordinary course on the termination of his leave and for the latter period travelling allowance under rules made in this behalf by the Governor.

(b) If the leave from which he is recalled is in India, to be treated as on duty from the date on which he starts for the station to which he is ordered, and to draw travelling allowance under rules made in this behalf by the Governor for the journey, but to draw until he joins his post leave-salary only.

Orders of the Governor regarding rule 70

1. Order recalling a government servant from leave out of India should be communicated to him officially through the High Commissioner for India.

2. The concession referred to in the second sentence of this rule is a concession of the category permitted by this rule. The concessions under rule 70 are clearly not intended to affect the Privileges of government servants which are admissible under other rules; the concession may be availed of when they happen to prove additional to, or better than, the ordinary privileges.

Audit Instructions regarding rule 70(a)(iii)

The expression "on the termination of his leave" in clause (a)(iii) of Fundamental Rule 70 means "on the termination of the period of leave as determined by his recall as opposed to the whole of the leave he was originally granted". The effect of this interpretation will be to make the same leave-salary admissible for the period of transit in India as would be admissible has the return to duty been voluntary and the period of voyage been leave proper and the period of transit in India been leave proper or joining time under Fundamental Rule 105, as the case may be.

71. No government servant who has been granted leave on medical certificate may return to duty without first producing a medical certificate of fitness in such form as the Governor may by rule or order prescribe. The Government may require a similar certificate in the case of any government servant who has been granted leave for reasons of health, even though such leave was not actually granted on a medical certificate.

(For rules made by the Governor under rule 71, see Part III of this Volume, Chapter VIII).

72. Unless he is permitted to do so by the authority which granted his leave, a government servant on leave may not return to duty more than fourteen days before the expiry of the period of leave granted to him.

73. A government servant who remains absent after the end of his leave is entitled to no leave-salary for the period of such absence, and that period will be debited against his leave account as though it were leave on half average pay, unless his leave is extended by the Government. Wilful absence from duty after the expiry of leave may be treated as misbehaviour for the purpose of rule 15.

NOTE—In the case of a government servant governed by leave rules laid down in Fundamental Rule 81-B and Subsidiary Rule 157-A, who remains absent after the end of his leave, the period of such overstayal of leave should, unless the leave is extended by the competent authority, be treated as follows:

(a) If the government servant is in superior service and holds a lien on a permanent post—

(i) as leave on private affairs to the extent such leave is due unless the overstayal is supported by a medical certificate.

(ii) as leave on medical certificate to the extent such leave is due, if the overstayal is supported by a medical certificate,

(iii) as extraordinary leave to the extent the period of leave on private affairs and/or on medical certificate falls short of the period of overstayal;

(b) If the government servant is in superior service without a lien on a permanent post or in inferior service, as in (a) (ii) and (iii) above mutatis mutandis.

The period of overstayal of leave will be debited as leave taken but no leave salary will be paid for such period unless it is covered by an extension of leave granted by the competent authority.

74. (a) Subject to the instructions contained in the rules made by the Governor under section 151 of the Act in connexion with the control of the issue of money from treasuries, or by the Auditor General of India in order to secure efficiency and uniformity of audit, the procedure to be followed in India in respect of the following matters shall be such as the Governor may, be rule or order, prescribe:

(i) in making application for leave and for permission to return from leave.

(ii) in granting leave,

(iii) in the payment of leave salary, and

(iv) in the maintenance of records of service.

(b) The procedure to be followed elsewhere than in India will also be prescribed by the Governor in a similar manner.

(For instructions of the Auditor General and rules made under rule 74 by the Governor, see Part III of this Volume, Chapters IX and X and Appendix ‘A’ at the end of that Part).

Section III—* * *

75 to 75C. * * *

Section IV—GRANT OF LEAVE

76. A leave account shall be maintained for each government servant.

Audit instructions regarding rule 76

Two sets of leave accounts may be maintained in the case of government servants who served under district boards for whom contribution for leave has not paid.

Auditor-General's decision under rule 76

The overstayal of leave taken by a government servant before January 1st, 1922, should not be debited in his leave account.

77. In the leave account of a government servant shall be credited—

(i) if he was recruited before January 1, 1931, two-elevenths of the period spent on duty; and

(ii) if he was recruited on or after January 1, 1931 but before January 1, 1936, three-twenty-seconds of the period spent on duty.

NOTE—The following credits shown in the leave account of a government servant recruited prior to January 1, 1922, shall stand:

(1) the privilege leave which was, on the date on which he became subject to the Fundamental Rules, permissible to grant to him under the rules in force prior to that date, plus

(2) one-twelfth of the period spent on duty or on privilege leave prior to that date, plus

(3) two-elevenths of the period spent on duty subsequent to that date, plus

(4) in the case of a government servant who was subject, at the time when the Fundamental Rules came into force, to the Indian Service Leave Rules which were in force in January, 1920, one-third of any period of leave on medical certificate taken under those rules.

Audit instructions regarding rule 77

1. Fractions of a day should not appear in the leave accounts. Fractions below ½ should be ignored and those of ½ or more should be reckoned as one day.

2. †Five-twenty-seconds of the period spent on duty should be calculated thus:

The amount of duty as expressed in terms of years, months and days should be multiplied by five and the product divided by twenty-two. In this process of multiplication and division a month should be reckoned as equal to 30 days.

Two-elevenths of the period spent on duty should also be calculated similarly.

†Mentioned in Fundamental Rule 77 in Part I of this Volume.

3. * * * * *

4. * * * * *

5. * * * * *

78. In the case of a government servant for whom a leave account is maintained, the amount of leave debited against his account is—

(a) the actual period of leave on average pay, including any furlough on average salary taken under rules in force prior to January 1, 1922, but excluding special disability leave on average pay under rule 83(7), and

(b) half the period of leave on half average pay (other than special disability leave) or on quarter average pay or of special disability leave on average pay under rule 83(7) (b).

NOTE—(1) No privilege leave taken under the former Civil Leave Rules is debitable under (a) above.

NOTE—(2) Furlough, leave on medical certificate and special leave with allowances taken under the Indian Service Leave Rules as they stood before January 1, 1922, are debitable under (b) above.

79. * * *

LEAVE

(80—93)

80. The amount of leave due to a government servant for whom a leave account is maintained is the balance of leave at his credit in the leave account.

81. Leave may be granted at the discretion of the authority competent to grant the leave, subject to the following restrictions in respect of government servants for whom a leave account is maintained:

(a) The maximum amount of leave which may be granted expressed in terms of leave on average pay is—

(i) one-eleventh of the period spent on duty; or in the case of a government servant recruited before January 1, 1922, who has formerly been subject to the leave rules in the Civil Service Regulations, the period of privilege leave which was permissible to grant to him under those rules on the date on which he ceased to be subject to them, plus one-eleventh of the period spent on duty subsequent to that date; plus

(ii) two and a half years:

Provided that special disability leave on half average pay or on average pay under rule 83(7)(a) shall not be taken into account in calculating the maximum prescribed by this clause, and in the case of such leave taken on average pay, under rule 83(7)(b), account shall be taken of only half the period thereof.

(b) The maximum amount of leave on average pay including any furlough on average salary taken under rules in force prior to January 1, 1922, but excluding special disability leave on average pay under rule 87(7)(a) which may be granted is—

(i) four months at any one time, and

(ii) in all, one-eleventh of the period spent on duty; or in the case of a government servant recruited before January 1, 1922, who has formerly been subject to the leave rules in the Civil Service Regulations, the period of privilege leave which was permissible to grant to him under those rules on the date on which he ceased to be subject to them, plus one-eleventh of the period spent on duty subsequent to that date:

Provided that in the case of a government servant, who either takes leave on medical certificate other than leave preparatory to retirement or spends his leave elsewhere than in India, Pakistan, Ceylon, Nepal, or Burma, the maximum leave on average pay which may be granted to him is eight months at any one time if he was recruited before January 1, 1931, and six months at any one time if he was recruited on or after January 1, 1931, and before January 1, 1936, and in all, the total period mentioned in clause (b) (ii) above, plus one year or six months

according as he was recruited before January 1, 1931, or on or after that but before January 1, 1936.

(c) Save in the case of leave preparatory to retirement, leave not due may be granted subject to the following conditions:

(i) on medical certificate, without limit of amount; and

(ii) otherwise than on medical certificate, for not more than three months at any one time and six months in all, reckoned in terms of leave on average pay.

NOTE—In cases where a government servant who has been granted leave not due under this clause applies for permission to retire voluntarily the leave not due shall, if the permission be granted, be cancelled and his retirement shall have effect from the date on which such leave commenced.

(d) The maximum period of continuous absence from duty on leave granted otherwise than on medical certificate is twenty-eight months. This period shall in no circumstances be exceeded by a government servant who is on leave preparatory to retirement.

(e) When a government servant returns from leave which was not due and which was debited against his leave account, no leave will become due to him until the expiration of a fresh period spent on duty sufficient to earn a credit of leave equal to the period of leave which he took before it was due.

Orders of the Governor regarding rule 81(b)

1. If a government servant is placed on deputation in Europe or America while on leave out of India, the deputation shall be regarded as an interruption of the leave already granted. The expression "at any one time" in the above rule should be interpreted as meaning "in each separate period of leave granted". The leave of such a government servant will, in ordinary circumstances, be extended by the period of deputation, but the deputation will not entitle him to a fresh grant of leave.

The intention of the above orders is that in such cases the balance of the unenjoyed leave should be worked out before the deputation intervenes and the amount of leave to be enjoyed subsequently on the expiry of the deputation should be restricted to this available balance.

2. When a government servant proceeds on leave on medical certificate not more than one year before the right of voluntary retirement accrues to him or when he is likely to reach the age of superannuation in the course of a year, and is granted leave on average pay in excess of that admissible otherwise than on medical

certificate, by virtue of a medical certificate under the proviso to clause (b) of rule 81, an undertaking should be taken from him that if he subsequently decides to retire at the end of the leave or of an extension of that leave he will refund overpayments, if any, representing the difference between average pay and half average pay for the period in excess of that admissible otherwise than on medical certificate. If a government servant is compulsorily retired by reason of being invalided, no demand for the recovery of excess leave salary resulting from the conversion of a portion of his leave on average pay into leave on half average pay should be made. In other cases recovery of the excess payment must be made. The authority competent to sanction retirement should deal with the question of the recovery or otherwise of excess leave salary without making a reference in each case to Government. Only such cases should be referred to Government in which even though the retirement is voluntary it is proposed in view of some exceptional circumstances not to make the recovery of the excess leave salary. The leave on average pay in excess of that admissible otherwise than on medical certificate should in all cases of subsequent retirement be commuted into leave on half average pay and should be counted for pension as such.

Orders of the Governor regarding rule 81(c)

Leave not due may in no case be granted unless the sanctioning authority is satisfied that, as far as can be reasonably foreseen, the government servant will return to duty and earn it. Except as provided in the Note to rule 81(c), when leave not due is granted, it should in all cases (subject to the government servant's wishes) be allowed to stand, including cases in which the government servant fails to earn it by subsequent duty.

Orders of the Governor regarding rule 81

When a government servant belonging to a vacation department is allowed to affix vacation to leave taken under this rule, the period of leave on average pay plus vacation which may be taken at any one time is limited to four months. If, however, the period of leave on average pay and the vacation are covered by a medical certificate or spent outside India, Ceylon, Nepal, Burma or Aden, leave on average pay may be taken in combination with vacation up to a total period of eight months or six months as the case may be.

Audit instructions regarding rule 81

1. If leave on average pay is applied for after a government servant has had leave on half average pay in continuation of a period of leave on average pay either by the production of a medical certificate or by a government servant proceeding out of India, Ceylon or Nepal, the period of leave on average pay that may then be granted should be similarly limited to the period actually covered by the medical certificate or spent elsewhere than in India, Ceylon or Nepal. The grant of the leave

should also be so regulated that the total period of leave on average pay during that spell of leave does not exceed eight months. In such cases the total period of leave on average pay shall be treated as one continuous spell of leave on average pay in order to determine whether the first four months of leave should be treated as privilege leave for purposes of pension.

2. The limit of 28 months of continuous absence prescribed in this rule includes the period of vacation, if any, with which leave is combined.

3. (i) In the case of a government servant subject to the ordinary leave rules two pro forma accounts of leave on full average pay will have to be kept, one which includes leave on medical certificate or spent outside India, Ceylon or Nepal and the other which excludes such leave. Assuming the privilege leave at credit of a government servant on January 1, 1922, to be "x", the one-eleventh of the period spent on duty subsequent to that date to be "y" and the additional year referred to at * * clause (b) * * of rule 81, or any less period which alone he may have at his credit as "z" two accounts will have to be kept—

(1) for x y z which may be called account "A", and

(2) for x y which may be called account "B".

All leave on full average pay should be debited to account "A" and whenever the government servant proceeds on such leave on medical certificate or outside India, Ceylon or Nepal, it should be seen that this account is not overdrawn. Leave without medical certificate spent in India, Ceylon or Nepal should alone be debited to account "B" and whenever such leave is granted it should be seen that neither this account nor account "A" is overdrawn.

(ii) In preparing leave account "A", "z" is always the actual amount of leave on average pay taken on medical certificate or outside India, Ceylon or Nepal subject to a maximum of one year. When one application is received for leave on average pay on medical certificate or outside India, Ceylon or Nepal it must be seen that the amount asked for plus the amount already taken does not exceed "one year".

(iii) It is not necessary that the two pro forma accounts of leave on average pay should be opened on separate pages of the leave account. The column "Leave taken on average pay" in the prescribed form can be used for account "A" referred to above, account "B" being worked out in any spare space available either in the last column or elsewhere.

4. The expression "continuous absence from duty on leave" occurring in clause (d) of this rule does not include absence on extraordinary leave; but includes absence on "special leave" granted in connexion with the award of Commonwealth Fund

Service Fellowships if, owing to a combination of ordinary leave with such "special leave", the aggregate period of absence exceeds 28 months.

5. If, under the operation of the proviso to rule 81 (b) * * the maximum amount of leave on average pay admissible at a time (i.e. the period of leave at credit in column 6 of the leave account in form no. 11-B subject to a maximum of four months) is increased, further leave on average pay may not be granted in continuation unless such leave is taken on medical certificate or is spent elsewhere than in India, Ceylon or Nepal, but such leave on average pay which may be taken on medical certificate or outside India. Ceylon on Nepal up to a maximum of twelve months in a government servant's whole service, if due, does not consume the leave on average pay which may be taken without medical certificate.

6. (a) In addition to leave on average pay for four months under Fundamental Rule 83(7)(a) which is not debitable to the leave account, the maximum amount of leave on average pay that can be taken whether under Fundamental Rule 83(7)(b) or under Fundamental Rule 81(b) or both can be only eight months. This follows from * * * Fundamental Rule 83(7)(b), under which a government servant is allowed to draw leave salary equal to average pay for a period not exceeding the period which would otherwise be admissible to him as leave on average pay. Under Fundamental Rule 81(b) this period is limited to * * * four months * * * which may be extended by another four months in certain circumstances * * *. In case leave on average pay for eight months, if admissible under Fundamental Rule 81(b), is all taken under Fundamental Rule 83(7)(b), no further leave on average pay can be taken under the provisions of the former rule. The total leave on average pay that can be granted to a government servant, therefore, is only twelve months, viz., four months under Fundamental Rule 83(7)(a) and eight months under Fundamental Rule 83(7)(b) or under Fundamental Rule 81 (b) or both.

(b) Under Fundamental Rules 83(4) special disability leave can be combined with leave of any other kind. There is no objection to the interpolation of ordinary leave between periods of special disability leave provided that the limits laid down in Fundamental Rule 81(b) are not exceeded in respect of leave on average pay other then special disability leave taken under Fundamental Rule 83(7)(a). An amplification of Fundamental Rule 83(4) has not been considered to be necessary as Fundamental Rule 81 (b) indicates clearly that for the calculation of the maximum leave on average pay other than such leave taken under Fundamental Rule 83 (7)(a) should not be excluded.

81—A * * *

81-B. With the exception of government servants of non-Asiatic domicile who may be specially recruited overseas and who shall be subject to such leave terms as may be prescribed by Government in each case, the following leave rules shall apply to:

(a) all government servants who enter government service on or after April 1, 1966, and hold a lien on a permanent post or would have held a lien on such post, had their lien not been suspended;

(b) all government servants who were recruited before April l, 1966, and to whom Fundamental Rule 81-B applied on that date:

Provided that the earned leave at their credit on April 1, 1966, shall stand and they shall earn further leave under sub-rule (1) of this rule with effect from that date;

(c) all government servants, recruited before January 1, 1936, to whom Fundamental Rule 81 applies and who elect in writing to come under these rules by making specific declaration to Government to this effect. The option once exercised shall be final:

Provided that:

(i) the balance of leave on average pay at the credit of such a government servant on the date of exercising the option referred to above shall not lapse, He will first exhaust all such leave in excess of one hundred and eighty days and when the balance of such leave falls below this period, he shall begin to earn leave under these rules;

(ii) the amount of leave on average pay on medical certificate already taken under the proviso to clause (b) of Fundamental Rule 81 shall be deducted from the maximum limit of twelve months' leave on medical certificate on average pay admissible under sub-rule (2) of this rule;

(iii) the number of days of leave on average pay in excess of four months spent elsewhere than in India, Pakistan, Ceylon, Nepal, Burma or Aden under the proviso to clause (b) of Fundamental Rule 81 shall be deducted from the maximum limit of 365 days' leave on private affairs on half average pay admissible, under sub-rule (3) of this rule; but in case the total exceeds 365 days no further leave on private affairs shall be earned.

(1) Earned leave—A government servant to whom these rules apply shall earn leave in respect of the period spent on duty and the earned leave admissible to him shall be one-eleventh of the period spent on duty:

Provided that—

(i) when the total of his earned leave amounts to one hundred and eighty days he shall cease to earn such leave;

(ii) subject to the provisions of Fundamental Rules 67 and 86-A:

(a) the maximum period of earned leave that may be granted to him at a time shall be one hundred and twenty days if spent in Asia;

(b) earned leave may be granted to him exceeding a period of one hundred and twenty days but not exceeding one hundred and eighty days if the entire leave so granted or any portion thereof is spent outside Asia but the period of such leave spent in India shall not in the aggregate exceed the limit of one hundred and twenty days:

Provided further that in the case of a government servant serving in a vacation department—

(i) the period of earned leave admissible to him shall be reduced by thirty days for each year of duty in which he avails himself of the full vacation;

(ii) if he is prevented by reason of Government work from availing himself of the full vacation in any year as provided for in Subsidiary Rules 145 and 146, the earned leave admissible to him shall be reduced by a fraction of thirty days equal to the proportion which the part of the vacation availed of bears to the full period of the vacation;

(iii) if in any year he does not avail him-self of the vacation in terms of Subsidiary Rules 145 and 146, the earned leave admissible to him shall not be subject to any reduction;

(iv) vacation may be taken in combination with, or in continuation of, any kind of leave under these rules, provided that the total duration of vacation and earned leave taken in conjunction whether the earned leave is taken in combination with, or in continuation of, other leave or not, shall not exceed the amount of earned leave admissible to him at a time under the first proviso to sub-rule (1) of this rule except when it is taken for obtaining higher technical qualifications in which case the limit shall be two hundred and seventy days.

(2) Leave on medical certificate—(i) A government servant to whom these rules apply may be granted leave on medical certificate not exceeding twelve months in all during his entire service. Such leave shall be given only on production of a certificate from such medical authority as the Governor may by general or special order specify in this behalf and for a period not exceeding that recommended by such medical authority:

Provided that when the maximum period of twelve months is exhausted further leave on medical certificate not exceeding six months in all during entire service may be granted in exceptional cases on the recommendations of a medical board:

Provided further that in all cases in which government servants may have before the date of application of these rules to them availed of leave on medical certificate under Fundamental Rule 81-B and Subsidiary Rules 157 or 157-A, as the case may be, the period of such leave availed of, under Fundamental Rule 81-B and Subsidiary Rule 157-A, as the case may be, and half the period of such leave availed of under Subsidiary Rule 157, shall be taken into account in calculating the leave due to them under this rule.

(ii) No leave may be granted under this rule, unless the authority competent to sanction leave is satisfied that there is a reasonable probability that the government servant will be fit to return to duty on the expiry of the leave applied for. (See also Subsidiary Rule 87).

(3) Leave on Private Affairs—A government servant to whom these rules apply may also be granted leave on private affairs not exceeding three hundred and sixty five days in all during his entire service. Such leave shall be earned by him at one-eleventh of the period spent on duty and shall be granted, on any one occasion, for not more than ninety days if spent wholly in Asia and not more than one hundred and eighty days if spent wholly outside Asia. If the leave is spent partly in and partly outside Asia, the period shall be ninety days plus such time as is actually spent outside Asia subject to a maximum total period of one hundred and eighty days:

Provided that no leave may be granted under this sub-rule unless the authority competent to sanction leave has reason to believe that the government servant will return to duty on its expiry or unless it is included in leave preparatory to retirement:

Provided further that in all cases in which government servants may have before the date of application of these rules to them availed of leave on private affairs under Fundamental Rule 81-B and Subsidiary Rule 157-A the period of leave so availed of shall be taken into account in arriving at the amount of leave on private affairs admissible under this sub-rule. For this purpose, the government servants shall be deemed to have earned the leave on private affairs, not exceeding three hundred and sixty-five days, at the rate of one-eleventh of the period spent on duty from the commencement of their continuous service, whether in a temporary or a permanent capacity. If leave in excess of three hundred and sixty-five days has been taken by a government servant before the application of this sub-rule in his case, the minus balance shall be waived and no further leave shall be earned by him. In other cases where a government servant has availed of leave in excess of the leave admissible on the date but not exceeding the limit of three hundred and sixty-five days, it shall be adjusted against the leave on private affairs that will be earned by him subsequently.

(4) Commuted leave—Commuted leave, that is half the amount of leave on private affairs admissible under sub-rule (3) of this rule, may be allowed at the option of the government servant proceeding on study leave under Fundamental Rule 84, subject to the following conditions:

(i) The authority competent to sanction leave is satisfied that the government servant requires the leave for purposes of obtaining higher technical qualifications;

(ii) The grant of the leave shall be restricted on any one occasion to forty-five days if spent wholly in Asia and to ninety days if spent wholly outside Asia. If the leave is spent partly in and partly outside Asia, the period shall be restricted to forty-five days plus such time as is actually spent outside Asia subject to a maximum total period of ninety days;

(iii) When commuted leave is granted, twice the amount of such leave shall be debited in the leave account against the leave on private affairs due;

(iv) No leave may be granted under this rule unless the authority competent to sanction leave has reason to believe that the government servant will return to duty on its expiry.

(5) Extraordinary leave—A government servant to whom these rules apply may be granted extraordinary leave in accordance with the provisions of Fundamental Rule 85, read with Fundamental Rule 18.

(6) Any kind of leave under these rules may be granted in combination with or in continuation of any other kind of leave.

Orders of the Governor regarding rule 81-B

1. In calculating "earned leave" under this rule, the actual number of days of duty performed should first be counted and then multiplied by one-eleventh, the product expressed in days (and fractions of a day) and limited to 120 days being the "earned leave" admissible under this rule.

2. The term "year" occurring in the second proviso to rule (I) of this rule, should as in the case of the expression "each year of duty" in clause (b) of rule 82 be interpreted to mean not a calendar year in which duty is performed, but twelve months of actual duty; and the earned leave admissible to a government servant on a particular date should be calculated in the manner indicated in paragraph 1 of the audit instructions regarding rule 82(b) and in the order of the Governor regarding that rule.

3. It is not desirable that a government servant should exhaust in the early part of his service all the medical leave that may be admissible to him under the rules, and

therefore long stretches of such leave should not be sanctioned without careful scrutiny. In particular the sanctioning authority should be satisfied in each case that after the expiry of the leave the government servant will be fit for duty. Medical authorities are precluded from recommending the grant of leave in cases in which there appears no reasonable prospect of a government servant being ever fit to resume his duties. In doubtful cases, the sanctioning authority can further satisfy itself by asking for the medical authority's opinion specifically on this point, or where the leave has been recommended by an authority other than a medical committee, by referring the case to such a committee. The subsidiary rules in Part III clearly lay down that the possession of a medical certificate as prescribed therein does not by itself confer upon the government servant concerned any right to leave, and in extreme cases it may be necessary to refuse the leave altogether in order that the government servant may be invalidated from service.

81-C. * * *

82. The following provisions apply to vacation departments only:

(a) The departments or parts of departments which shall be treated as vacation departments and the conditions in which a government servant shall be considered to have availed himself of a vacation, shall be determined according to the rules which the Governor may prescribe.

(For rules made by the Governor under rule 82, see Part III of this Volume, Chapter XI).

(b) Vacation counts as duty, but in the case of a government servant recruited before January 1, 1936, other than an inferior government servant, the periods of total leave in rules 77, 81 (a) and 81 (b) should ordinarily be reduced by one month for each year of duty in which government servant has availed himself of the vacation. If a part only of the vacation has been taken in any year, the period to be deducted will be a fraction of a month equal to the proportion which the part of the vacation taken bears to the full period of the vacation.

Orders of the Governor regarding rule 82(b)

In the case of a government servant who, at the time of going on leave, has not completed a full year of duty and has not for that reason enjoyed any portion of a vacation but who enjoys the next vacation in continuation of the leave, it has been decided that, for the purpose of clause (b) of this rule as explained in paragraph 1 of the audit instructions, a deduction of one-twelfth may be made for the period for which one-eleventh is credited. If subsequently it is found that the vacation has not been enjoyed, the deduction already made can be suitably corrected.

Audit instructions regarding rule 82(b)

1. The term "each year of duty" should be interpreted to mean, not a calendar year in which duty is performed, but twelve months of actual duty in a vacation department. If the government servant has enjoyed such vacation as falls within a period of twelve months beginning on the date following the date on which he completed the previous year of duty, then one month should be deducted from his leave account. It does not matter whether the day on which this year ends, falls in a vacation in the succeeding calendar year. The only question is whether the government servant has enjoyed such vacation as fell within the period of one year as interpreted above. If, to take an example, a government servant before going on leave has not completed a full year of duty (including vacation) during the course of the second calendar year, then the fraction of one month which should be deducted from the leave account is the fraction which the period of duty, including vacation, bears to the whole year. If to take a further complication, he has not enjoyed the whole of the vacation which fell during that period of less than a year, then the amount which should be deducted in the proportion of the period, which the proportion of vacation actually enjoyed plus the vacations that will fall within the remaining period of twelve months bears to the whole period of vacation which fall within the period, of twelve months.

In the case of government servants who are allowed two vacations in the year instead of one, the periods of the two vacations should be regarded as combined into one.

2. For the purposes of Government of India, Finance Department, resolution no. 1260-C. S. R. dated December 21, 1921, a government servant of a vacation departments who combines vacation with leave on average pay can count as service for pension only a total period of four months on each occasion; except in cases where the total amount of vacation taken is four months or more, in which case the full amount of vacation, and no leave, will count for service.

(c) In cases of urgent necessity, when a government servant other than an inferior government servant recruited before January 1, 1936, requires leave and no leave is due to him, the periods in rules 77 and 81(a), as reduced by clause (b) of this rule, may be increased by one month for every two years of duty in a vacation department.

Orders of the Governor regarding rule 82 (c)

A government servant of a vacation department may be granted the additional leave which is credited under this rule even though he may have a debit balance in his leave account. The credit of one month allowed by this rule is, however, for every completed two years of duty and no fractional credit for a period of less than two years is permissible.

(d) When a government servant other than an inferior government servant recruited before January 1, 1936, combines vacation with leave, the period of vacation shall be reckoned as leave in calculating the maximum amount of leave on average pay which may be included in the particular period of leave.

Audit instructions regarding rule 82

1. (i) The reduction by one month for each year of duty in which the government servant has availed himself of the vacation as required to be made under this rule is intended to be made in respect of leave earned and vacation taken from January 1, 1922.

(ii) Thus, in the case of government servants of vacation department, the leave credited to their leave account under rule 77 will be—

(1) privilege leave at their credit on January 1, 1922, i.e. privilege leave earned under articles 272 to 275, Civil Service Regulation, plus

(2) * * * one-twelfth of the period spent on duty or vacation (or privilege leave) up to December 31, 1921, plus

(3) * * * two-elevenths of the period spent on duty or vacation from January 1, 1922.

From this a reduction will be made of one month for each year of duty in which the government servant avails himself of the vacation after January 1, 1922. Similarly, the total leave admissible under rules 81(a) and 81 (b) will be reduced by one month for each year of duty in which the vacation is taken after January 1, 1922.

2. The amount credited to the leave account under this rule as well as that added to the maximum under rule 81(a) should be the actual amount of additional leave taken under this rule and not the total amount theoretically permissible, viz., one month for every two years of duty.

3. It is not the intention to retain in the Fundamental Rules the restrictions on the combination of leave and vacation which were imposed by article 278, Civil Service Regulations. Such combination is, however, subject to the condition mentioned in rule 82(d) and it is thus permissible to allow a vacation to intervene between two periods of leave. Similarly, vacations may be prefixed or affixed to leave or both prefixed and affixed.

83. (1) The Governor may grant special disability leave to a government servant, whether permanent or temporary, who is disabled by injury intentionally inflicted or caused in, or in consequence of, the due performance of his official duties or in consequence of his official position.

(2) Such leave shall not be granted unless the disability manifested itself within three months of the occurrence to which it is attributed, and the person disabled acted with due promptitude in bringing it to notice. But the Governor, if he is satisfied as to the cause of the disability, may permit leave to be granted in cases where the disability manifested itself more than three months after the occurrence of its cause.

(3) The period of leave granted shall be such as is certified by a medical board to be necessary. It shall not be extended except on the certificate of a medical board and shall in no case exceed 24 months.

(4) Such leave may be combined with leave of any other kind.

(5) Such leave may be granted more than once if the disability is aggravated or reproduced in similar circumstances at a later date, but not more than 24 months of such leave Shall be granted in consequence of any one disability.

(6) Such leave shall be counted as duty in calculating service for pension, and shall not, except as provided in rule 78(b), be debited against the leave account.

(7) Except as mentioned below, leave-salary during such leave shall be equal—

(a) for the first four months of any period of such leave, including a period of such leave granted under clause (5) of this rule, to average pay, and

(b) for the remaining period of any such leave to half average pay, or at the government servant's option, for a period not exceeding the period of average pay which would otherwise be admissible to him, to average pay:

Provided that the maxima specified in the table in sub-rule (2) of rule 89 shall, not withstanding anything contained in that rule apply to the whole period of such leave and the minima specified in the table in rule 90 shall apply when leave salary during such leave is equal to half average pay subject to the conditions stated in that rule.

Exception—In the case of government servants governed by Fundamental Rule 81-B or Subsidiary Rule 157-A—

(1) the limit of four months laid down in sub-clause (a) shall be taken to mean 120 days;

(2) the term "period of average pay" occurring in sub-clause (b) shall be taken to mean "earned leave" admissible under sub-rule (1) of Fundamental Rule 81-B or sub-rule (1) of Subsidiary Rule 157-A as the case may be;

(3) one-half of the amount of leave on average pay taken under sub-clause (b) shall be counted as earned leave taken; and

(4) leave salary during leave taken under this rule shall be regulated in accordance with the provisions of Fundamental Rule 87-A or sub-rule (6) of Subsidiary Rule 157-A as the case may be.

(8) (i) In the case of a person to whom the Workmen's Compensation Act, 1923, applies, the amount of leave salary payable under this rule shall be reduced by the amount of compensation payable under section 4 (1) (d) of the said Act.

(ii) In the case of a person to whom the Employees' State Insurance Act, 1948, applies, the amount of leave salary payable under this rule shall be reduced by the amount of benefit admissible under the said Act for the corresponding period.

(9) The provisions of this rule apply to a civil servant disabled in consequence of service with a military force, if he is discharged as unfit for further military service, but is not completely and permanently incapacitated for further civil service, and to a civil servant not so discharged who suffers a disability which is certified by a medical board to be directly attributable to his service with a military force; but in either case, any period of leave granted to such a person under military rules in respect of that disability shall be reckoned as leave granted under this rule for the purpose of calculating the period admissible.

NOTE—In the case of temporary government servants any disability leave sanctioned under this rule shall not extend beyond the date the appointment is likely to last.

[For the maximum amount of leave on average pay admissible under rule 81(b) in cases where (i) special disability leave on average pay is taken under rule 83 (7) (b) and (ii) ordinary leave is combined with, or interpolated between, periods of special disability leave under rule 83(4), see paragraph 6 of the Audit Instruction regarding rule 81].

83-A. The Governor may extend the application of the provisions of Fundamental Rule 83 to a government servant, whether permanent or temporary, who is disabled by injury accidently incurred in or in consequence of the due performance of his official duties or in consequence of his official position, or by illness incurred in the performance of any particular duty which has the effect of increasing his liability to illness or injury beyond the ordinary risk attaching to the civil post which he holds. The grant of this concession is subject to the further conditions:

(1) that the disability, if due to disease, must be certified by a medical board to be directly due to the performance of the particular duty; and

(ii) that if the government servant has contracted such disability during service otherwise than with a military force, it must be, in the opinion of the Governor, so exceptional in character or in the circumstances of its occurrence as to justify such unusual treatment as the grant of this form of leave; and

(iii) that the period of absence recommended by medical board may be covered in part by leave under this rule and in part by other leave, and that the amount of special disability leave granted on average pay may be less than—

(a) four months, in the case of government servants governed by Fundamental Rule 81 or Subsidiary Rule 157 as the case may be, and

(b) one hundred and twenty days, in the case of government servants governed by Fundamental Rule 81-B or Subsidiary Rule 157-A as the case may be.

NOTE—In the case of temporary government servants any disability leave sanctioned under this rule shall not extend beyond the date the appointment is likely to last.

83-B. (1) A government servant recruited before January 1, 1936, who has been granted special disability leave under rule 83, and whose domicile is elsewhere than in Asia, may be granted by the Governor, free passage by sea for himself, his wife and children to the United Kingdom, or to any port in Europe or in a British colony, dominion, or possession, and on the conclusion of such leave return passage to India, unless he takes leave other than leave on medical certificate in continuation of special disability leave, in which case return passage shall not be granted save with the special sanction of the Governor: provided that the cost of any passages granted under this rule shall not exceed the cost of passages between India and the United Kingdom.

(2) Passages granted under this rule may include travel by land between port of embarkation and port of debarkation, and shall be of such class as the Governor in each case may determine.

(3) The Governor may extend the application of the provisions of clauses (1) and (2) to a government servant recruited before January 1, 1936, who has been granted Special disability leave under rule 83-A and whose domicile is elsewhere than in Asia; provided that he may, at his discretion, grant free passages to the government servant only, or to the government servant and his wife only.

(4) For the purpose of this rule—

(i) the domicile of a government servant is his domicile at the time of his appointment to Government service, as determined in accordance with the provisions set out in the *schedule to these rules and no government servant who

after his appointment to a service or post under the Government, acquires a new domicile, shall thereby lose his eligibility to, or become entitled to admission to, the benefits under this rule;

(ii) "child" means a legitimate child (including a step-child) residing with and wholly dependent on the government servant, who, if a female, is unmarried, or, if a male, is under the age of 16.

84. Leave may be granted to government servants, on such terms as the Governor may by rule or order prescribe, to enable them to study scientific, technical or similar problems or to undergo special courses of instruction. Such leave is not debited against the leave account.

(For rules made by the Governor under rule 84, see Chapter XI-A, Part III of this Volume.)

85. (a) Extraordinary leave may be granted in Special circumstances (1) when no other leave is by rule admissible, or (2) when, other leave being admissible, the government servant concerned applies in writing for the grant of extraordinary leave. Such leave is not debited against the leave account. No leave salary is admissible during such leave.

(b) The authority which has the power to sanction leave may grant extraordinary leave as in clause (a) in combination with, or in continuation of, any leave that is admissible and may

* Pages 197 to 200 of this part

commute retrospectively periods of absence without leave into extraordinary leave.

Orders of the Governor regarding rule 85 (b)

The power of commuting retrospectively periods of absence without leave into extraordinary leave is absolute and not subject to the conditions mentioned in clause (a) of the rule; in other words such commutation is permissible even when other leave was admissible to the government servant concerned at the time his absence without leave commenced.

Audit instructions regarding rule 85

1. Extraordinary leave without pay granted under the rules of the Civil Service Regulations will not also be debited against the leave account under note 2 to rule 78.

2. "Leave not due" applied for by a government servant with or without medical certificate is "leave admissible under rule" and in cases where "leave not due" can

be granted, the grant of extraordinary leave under Fundamental Rule 85 will be irregular unless the latter kind of leave is specifically applied for in writing.

86. (a) In the case of a government servant recruited before January 1, 1936, leave at his credit in his leave account shall lapse on the date of compulsory retirement provided that if in sufficient time before that date he has—

(l) formally applied for leave and been refused it, or

(2) ascertained in writing from the sanctioning authority that leave if applied for would not be granted—

in either case the ground of refusal being the requirements of the public service, then the government servant may be granted, after the date of retirement, the amount of leave so refused subject to a maximum of six months.

(b) A government servant retained in service after the date of compulsory retirement shall earn leave on average pay at the rate of 1/11th of duty performed after that date and shall be allowed to add thereto any amount of leave which could have been granted to him under clause (a) had he retired on that date. The total period which he may take on any one occasion shall not exceed six months. When his duties finally cease, the government servant may be granted leave preparatory to retirement, up to a maximum of six months, as follows:

(i) the balance after deducting the amounts of leave, if any, taken during the period of extension, from the amount of leave which could have been granted to him under clause (a) had he retired on the date of compulsory retirement, plus

(ii) the amount of leave earned under this clause which is due to the government servant and which he has, in sufficient time during the period of extension—

(1) formally applied for and been refused, or

(2) ascertained in writing from the sanctioning authority, would not be granted if applied for, in either case the ground of refusal being the requirements of the public service.

Orders of the Governor regarding rule 86.

Leave extending beyond the date of compulsory retirement can only be granted with the sanction of the State Government. Such sanction will be accorded only in very exceptional circumstances as it is not the intention that a government servant should have the option of availing himself of leave after, instead of before, the date on which he is required to retire. In no case will such leave be granted in which the requirements of the rule are not fulfilled. The Government will not entertain an

application for the grant of leave under this rule unless it is accompanied by the following documents:

(1) the application in which leave was applied for but which was refused, or,

(2) the written reply from the sanctioning authority to the effect that the leave, if applied for, would be refused.

All cases in which the sanctioning authority proposes to refuse leave preparatory to retirement on public grounds should be submitted to Government for orders. The sanctioning authority should bear in mind that refusal of leave within the meaning of this rule must be on account of the requirements of the public service and should, therefore, clearly state those requirements while submitting cases to Government recommending refusal of leave in case mentioned in (1) above or proposing refusal of leave in the written reply mentioned in (2) above.

It follows from the above that the sanctioning authority should ordinarily grant the leave applied for preparatory to retirement and should recommend to Government the refusal of leave only where it is essential in the interest of the public service to do so, as for example—

(i) when the particular government servant is doing an important class of work for which he is specially qualified and the performance of which by another servant would cause undue dislocation at the time, or

(ii) when the cadre of the service to which the servant belongs is so depleted that further depletion due to leave is likely to cause Government serious embarrassment.

2. Even in those cases in which the requirements of the rule, as explained above, are fulfilled, there is no vested right to leave under this rule and the Government will consider each case on its merits, having regard to the following points:

(a) whether the government servant has taken leave at frequent intervals, so as to exhaust most of the leave admissible;

(b) the date on which he last returned from leave;

(c) the total amount of leave enjoyed during his service;

(d) whether leave has, on any previous occasion, been refused to him on public grounds in circumstances involving material hardship; and

(e) the quality of the service rendered by him.

A recommendation for the grant of leave under this rule should be accompanied by a report on all these points to facilitate the disposal of the application for leave by the Government.

3. When a government servant has been retained in service beyond the ordinary age of superannuation, the grant to him when his duties finally cease of leave earned during the period of extension of service is subject to all the conditions set forth in this order.

4. While the amount of the leave refused under Fundamental Rule 86(a) or (b) is fixed, the quality of the leave (i.e. on average or half average pay), whether it is taken before or after the date of compulsory retirement or, as the case may be the date of final cessation of duties, may be varied to the advantage of the government servant concerned within the normal leave rule by the leave earned and standing to his credit on the date he proceeds on leave; and no second application for leave in sufficient time and its refusal are necessary merely to ensure this variation.

5. The above orders apply mutatis mutandis to cases of grant of leave under rule 86-A.

Audit instructions regarding rule 86

1. In the case of government servants belonging to vacation departments the period of six months referred to in this rule should include any vacation with which leave may be combined.

2. A government servant retained in service after the age of compulsory retirement is entitled to earn leave under clause (b) of Fundamental Rule 86 and a debit balance, if any, on the date he attained that age should be considered as wiped off.

3. Compulsory recall from leave preparatory to retirement should be deemed to be a constructive refusal of the balance of leave unenjoyed for the purpose of Fundamental Rule 86.

4. While the amount of the leave refused under Fundamental Rule 86 (a) is fixed, the quality of that leave (i.e. on average or half average pay), whether it is taken before or after the date of compulsory retirement or after the date of final cessation of duties, may be varied within the normal leave rules to the advantage of the government servant concerned in accordance with the leave earned and standing to his credit on the date on which he proceeds on leave prior to the date of compulsory retirement whenever he takes a portion of his refused leave before that date and ultimately on the date of his compulsory retirement, and no second application for leave in sufficient time and its refusal are necessary merely to ensure this variation. Similarly, the character of any period of leave on average pay admissible under Fundamental Rule 86(a), original or so modified, may, if the

government servant so desires, be converted within the quantum admissible into a portion on average and the balance on half-average pay. No such conversion, however, is admissible in respect of the leave on average pay (not in terms of average pay) earned under clause (b) of this rule.

86-A. A government servant recruited on or after January 1, 1936, shall not be granted any leave beyond the date on which he must compulsorily retire:

Provided that the authority empowered to grant leave may allow any government servant, who has been denied in whole or in part on account of the exigencies of the public service the earned leave which was due to him pending retirement under rule 81-B, the whole or any portion of the earned leave so denied even though it extends to a date beyond the date on which such government servant must compulsorily retire:

Provided further that a government servant whose service has been extended in the interests of the public service beyond the date of his compulsory retirement may similarly be granted either within the period of extension of, if the conditions of the preceding proviso are satisfied, after its expiry, any earned leave which could have been granted to him under the preceding proviso had he retired on that date and in addition any earned leave due in respect of such extension. In determining the amount of earned leave due, in respect of the extension, with reference to rule 81-B, the earned leave, if any, admissible on the date of compulsory retirement shall be taken into account.

Section V—LEAVE SALARY

87. Subject to the conditions in rules 81, 88, 89, 90 and 91, a government servant other than an inferior government servant, recruited before January 1, 1936, who is on leave shall, during leave, draw leave-salary as follows:

(a) if the leave is due, leave-salary equal to average pay, or to half average pay, or to average pay during a portion of the leave and half average pay during the remainder, as he may elect; and

(b) if the leave is not due, leave-salary equal to half average pay:

Provided that when a non-gazetted government servant who was in service on the 24th day of August, 1927, takes leave, and—

(i) his pay is less than Rs. 300, or

(ii) the leave taken does not exceed one month, his average pay for the purpose of this rule may be taken to be the pay which he would draw in the permanent post

held substantively by him at the time of taking leave if this pay be more than the average pay.

87-A. A government servant subject to the leave rules in Fundamental Rule 81-B, when on leave, shall be entitled—

(1) except as provided in sub-rule(2) below, if on earned leave, or on leave on medical certificate against the limit of twelve months laid down in that rule, to leave salary equal to average pay or the substantive pay to which the government servant is entitled immediately before the commencement of the leave, whichever is greater;

(2) if he proceeds on earned leave, or on leave on medical certificate against the limit of twelve months laid down in that rule, from a post the maximum of which does not exceed Rs. 90 per mensem, to leave salary equal to the pay drawn immediately before proceeding on leave;

(3) if on leave on private affairs under sub-rule (3) or on leave on medical certificate under the first proviso to sub-rule (2) (i) of Fundamental Rule 81-B, to leave salary equal to half the amount specified in sub-rule (1) or sub-rule (2) above, as the case may be, subject to a maximum of Rs. 750;

Provided that the limit of Rs. 750 shall not apply if the leave is for pursuing an approved course of study otherwise than on study leave terms;

(4) if on commuted leave, to leave salary equal to the amount admissible under sub-rule (1) or sub-rule (2) above, as the case may be;

(5) It on extraordinary leave, to no leave salary.

Explanation I—For the purposes of this rule, ‘average pay’ means the average monthly pay earned during the ten complete months immediately preceding the month in which the leave commences, and where such ten complete months have not elapsed, since the date of joining the service, ‘average pay’ means the average monthly pay earned during the complete months immediately preceding the month in which the leave commences.

Explanation II—For the purposes of this rule ‘substantive pay’ will have the same meaning as given in F.R. 9(28).

NOTE—In the case of a person to whom the provisions of Employees State Insurance Act, 1948, apply, the leave salary payable under this rule in respect of leave on medical certificate shall be reduced by the amount of benefit admissible under the said Act for the corresponding period.

Orders of the Governor regarding rule 87

1. An authority empowered to grant leave may not under rule 67 interfere with the option which a government servant may exercise under clause (a) of this rule and compel him against his wishes to take leave on half average pay when leave on full average pay is admissible to him. This does not interfere with the discretion of the authority competent to grant leave to determine with reference to rule 67 whether leave should or should not be granted.

2. For purposes of the proviso in rule 87 the pay, and status of a government servant should be determined with reference to the post which he was holding (whether in a substantive or in an officiating capacity) before going on leave.

3. The right of election allowed by rule 87(a) is only between the three different forms of leave-salary mentioned in it and does not confer any right of choice as to the period during which average pay and half average pay leave allowance may be drawn when a government servant has once elected to take leave partly on full average pay and partly on half-average pay. In such a case the intention is that the period on average pay should be taken first and should be succeeded by the period on half average pay.

Audit instruction regarding rule 87 (a)

The words "as he may elect" in rule 87(a) imply election once for all and therefore debar a government servant from claiming commutation of leave as of right. However, under the Fundamental Rules, the authority which granted leave can (if so disposed) commute leave of any kind retrospectively into leave of a different kind which was admissible under the rules, but the government servant does not possess any right to insist that it should be so commuted.

Audit instructions regarding rule 87

1. (i) A government servant who was not holding substantively a permanent post on the 24th August, 1927, but was holding a temporary post or officiating in a permanent post, has no claim under the proviso to this rule.

(ii) A government servant who was in permanent government service on or before the 24th August, 1927, and was therefore entitled to the privilege under the proviso to Fundamental Rule 87, will retain that privilege when re-appointed after resignation or discharge or re-instated after dismissal, if he is allowed to count his past service for leave under Fundamental Rule 65(a) or (b).

(iii) A government servant who was holding, on probation, a permanent post on the 24th August, 1927, and had no lien on any other post, is not entitled to the concessions admissible under the proviso to Fundamental Rule 87, since his leave is absolutely governed by Fundamental Rule 104 and not by the rules in sections I to V of Chapter X of the Fundamental Rules.

2. A government servant who holds substantively a non-gazetted permanent post but proceeds on leave from a gazetted post, should be regarded as a gazetted government servant for the purpose of this rule.

3. The term "pay" occurring in the expression "the pay which he would draw in the permanent post held substantively by him" contained in the proviso should be interpreted as including "special pay" whether attached to a post or personal to a particular government servant who holds it since, in either case, he would draw it in the post which he holds substantively.

4. The permanent post may be a post on which the government servant's lien has been suspended, if he holds a lien on no other permanent post.

5. The phrase "at the time of taking leave," occurring in the proviso to this rule, denotes a point in time and that point is the moment at which leave begins. If, therefore, a government servant proceeds on leave with effect from the forenoon of a day on which an increment falls due, this increment cannot be taken into account in the calculation of his leave salary. His increment does not begin to accrue until the previous midnight is past, and by that time he is assumed to be on leave and therefore incapable of drawing increment because he is no longer on duty.

6. (i) For the purpose of these proviso to Fundamental Rule 87, the status of a government servant while on foreign service, i.e. gazetted or non-gazetted, should be determined with reference to the permanent post under Government on which he holds a lien or would hold a lien had his lien not been suspended, or, if during his absence on foreign service he is given any promotion under Fundamental Rule 113, with reference to the post under Government to which he is so promoted.

(ii) In the case of such a government servant, the term "his pay" occurring in item (i) of the proviso should be construed to mean what is prescribed under Fundamental Rule 117(b) for counting his pay for the purpose of Fundamental Rule 9 (2), i.e., the pay drawn in foreign service at the time leave is taken less, in the case of a government servant paying his own contribution for leave salary and pension, such part of the pay as may be paid as contribution.

(iii) The expression "the pay he would draw in the permanent post held substantively by him at the time of taking leave" occurring in the proviso should, in its application to a government servant on foreign service, be taken to mean the pay which he would draw in the permanent post under Government on which he holds a lien, or would hold a lien had his lien not been suspended, at the time of taking leave.

Orders of the Governor regarding rule 87-A

1. In the cases of government servants to whom rule 87-A applies, the authority competent to grant leave has no power to alter the nature of leave applied for.

2. The authority which granted leave to a government servant governed by rule 87-A can commute it retrospectively into leave of a different kind which was admissible at the time the leave was originally granted but the government servant concerned cannot claim it as a matter of right. (See also orders of the Governor under Subsidiary Rule 158).

3. The commutation of one kind of leave into another automatically carries with it the drawal of arrears of leave-salary or recovery of amounts overdrawn.

88. After continuous absence from duty on leave for a period of 28 months, a government servant for whom a leave account is maintained will draw leave-salary equal to quarter average pay, subject to the maxima and minima prescribed in rules 89 and 90.

Audit instructions regarding rule 88

1. The expression "continuous absence from duty on leave" occurring in this rule does not include absence on extra-ordinary leave; but includes absence on special leave granted in connexion with the award of Commonwealth Fund Service Fellowships, if owing to a combination of ordinary leave with such special leave, the aggregate period of absence exceeds 28 months.

2. The period of 28 months mentioned in this rule includes the period of vacation, if any, with which leave is combined.

89. (1) Except in the case of a government servant recruited on or after January 1, 1936, to whom the maximum rates of leave-salary prescribed in this rule shall not apply, leave-salary during the first four months of any period of leave on average pay, is subject to an absolute maximum of Rs. 4,000 per mensem.

(2) Except during the first four months of any period of leave on average pay, leave salary is subject to the monthly maxima shown in the following table:

Average		Half average		Quarter average	
Outside Asia	In Asia	Outside Asia	In Asia	Outside Asia	In Asia
£	Rs.	£	Rs.	£	Rs.
150	1,500	75	750	60	600

NOTE—The maximum of average pay does not apply to a government servant serving in a vacation department during a period of leave on average pay equivalent to a month for each year since his last leave during which he has not availed himself of the vacation, and to a proportionate fraction of a month during which he has taken a part only of the vacation: provided that, in the case of a government servant who is transferred with leave to his credit from a non-vacation to a vacation department, the Government shall decide, on the first occasion on which he takes leave after such transfer, the period not exceeding four months for which the maximum limit of leave salary shall not be applied to him.

Order of the Governor regarding rule 89(2)

The note below this rule is not meant to give any additional advantage but is intended to be a restrictive exception to the rule. A government servant is not entitled to the concession mentioned in that note in addition to the concession granted by the rule itself but only to the drawing of full pay for a period equivalent to one month for each year since the last leave taken during which vacation has not been enjoyed.

Order of the Governor regarding rules 89 and 90

For the purpose of applying the rupee limits of leave salary in rules 89 and 90 when a portion of the leave salary is paid in sterling, the latter should be converted into rupees at the rate of 1s. 6d. to the rupee.

Audit instructions regarding rule 89

1. Vacation should be treated as the equivalent of the leave on average pay for the purposes of this rule.

2. For the purpose of the note below rule 89(2), when vacation is combined with leave, the first four months of leave on average pay which is exempt from the application of the maximum of average pay [apart from the limit of Rs. 4,000 imposed by clause (1) of rule 89] should be calculated after taking into account the full period of the vacation so combined, even when the vacation does not fall within the first four months of any period of combined leave and vacation. In other words, the concession of drawing full average pay during leave combined with vacation should be restricted to such period of leave on average pay earned by detention on duty during vacation since last return from leave as is equal to the residual period, if any, which remains after deducting the period of vacation from the period of four months. If, however, the officer so elects, he may in the alternative be allowed to have the full amount of leave on average pay at his credit earned by detention on duty during vacation since his last return from leave subject to the limit of four months and to combine with it as much of vacation (on full pay)

as would make up the total of four months, the rest of the vacation being sanctioned as leave on average pay, as the case may be.

90. Subject to the condition that the leave-salary of a government servant shall in no case exceed his average pay, leave-salary, except as otherwise provided in this rule, is subject to the monthly minima shown in the following table when leave is taken or extended out of India elsewhere than in Pakistan, Ceylon, Nepal or Burma.

	Half average		Quarter average	
	Outside Asia	In Asia	Outside Asia	In Asia
	£	Rs.	£	Rs.
	25	250	12½	125

Exception—The minimum rates of leave-salary prescribed in this rule shall not apply to a government servant recruited on or after January 1, 1936.

Audit instruction regarding rule 90

The words "average pay" occurring in Fundamental Rule 90 should be interpreted in terms of Fundamental Rule 9 (2) and not taken as the pay which the non-gazetted government servant would draw in the permanent post held substantively by him at the time of taking leave, if this pay be more than the average pay.

91. (1) That portion of leave-salary which represents overseas pay drawn in sterling shall be paid in all cases in sterling and unless the government servant exercises his option under sub-rule (4) of drawing it in a Dominion or Colony along with the balance of his leave-salary, the payment shall be made by the High Commissioner for India in London.

(2) Subject to the provisions of sub-rule (1) leave-salary shall be drawn in rupees, but leave-salary in respect of leave spent out of Asia may, at the option of the government servant, be drawn in sterling:

Provided that—

(a) In the case of leave on average pay not exceeding four months, or of the first four months of such leave if it exceeds four months, leave-salary due in respect of an initial period of such leave spent in Asia may, if the government servant proceeds out of Asia during the currency of such leave, or within one month of its termination, be drawn in sterling.

(b) In the case of leave of any other description, or of periods of leave on average pay after the first four months of such leave, if the amount of such leave spent in Asia prior to embarkation does not in all exceed one month, leave-salary in respect of the whole of such leave may be drawn in sterling.

(c) In the case of an attachment order having been issued by a court in India in accordance with rule 48, Order XXI, First Schedule, Code of Civil Procedure, 1908 (Act V of 1908), that part of leave-salary which is attached shall be remitted to the court in rupees by the accounts authority in India. The balance of leave salary if payable in sterling, may then be drawn after reducing the maximum and minimum rates of leave-salary prescribed in rules 89 and 90 by the amount specified in the attachment order converted into sterling at the rate of exchange mentioned in the note under rule 51.

NOTE—For the purposes of this rule Cyprus shall be regarded as outside Asia.

(3) Leave-salary drawn in rupees shall be drawn in India, or, in the case of a government servant who spends his leave in Ceylon, or Burma, as the case may be.

(4) Leave-salary drawn in sterling shall be drawn in London, or, at the government servant's option, in any British dominion or colony which the Governor may by order prescribe for the purpose, provided that the government servant spends his leave in the dominion or colony in which he has elected to draw his leave-salary; but if leave-salary due in respect of any portion of leave out of Asia, and payable to the government servant in sterling remains undrawn for no fault on his part, the Governor may authorize the undrawn amount to be paid in India at the exchange rate mentioned in the note under rule 51.

NOTE—Payment of leave-salary in a colony shall be subject to such restrictions in the matters of Foreign Exchange as the Government of India may from time to time impose.

(5) Leave-salary shall be converted into sterling at the rate of exchange mentioned in the note under rule 51.

(6) Any leave-salary drawn outside India shall be subject to deduction of Indian income-tax and super-tax at the rate which would have been applicable if that leave-salary had been drawn in India.

Orders of the Governor regarding rule 91

1. Leave-salary may be drawn in sterling in the following British Dominion and Colonies:

Dominion or colony	Designation of paying officers

Europe	
Gibraltar	Command Paymaster, Army Pay Office, Gibralter.
Malta	Command Paymaster, Army Pay Office, Malta.
America and West Indies	
Canada	An officer residing in Canada or New Foundland takes payment from the Home Treasury, remittance being effected under arrangements made by the India Office through the Bank of Montreal.
Bahamas	Receiver General, Nassa.
Barbados	Colonial Treasurer, Barbados.
Bermuda	Command Paymaster, Army Pay Office, Bermuda.
British Guiana	Colonial Secretary, Georgetown.
British Honduras	Treasurer, Pelize.
Jamaica	Command Paymaster, Army Pay Office, Jamaica.
Dominion or colony	Designation of paying officers
Falkland Islands	Treasurer, Stanley.
North Africa	
Gambia	Treasurer, Bathurst.
Gold Coast	Treasurer, Accra.
Nigeria	Treasurer, Logas.
Sierra Leone	Command Paymaster, Army Pay Office, Sierra Leone.
Egypt	Command Paymaster, Army Pay Office Cairo.

Somaliland	Treasurer, Somaliland Protectorate, Berbera.
Northern Rhodesia	Treasurer, Livingstone.
Africa other than North Africa	
Union of South Africa	Secretary for Finance, The Treasury, Pretoria.
Kenya	Treasurer, Nairobi.
St. Helena	Colonial Treasurer, St. Helena.
Uganda	Treasurer, Entebbe.
Mauritius	Colonial Secretary, Port Louis.
Nyasaland	Treasurer, Nyasaland Protectorate, Zomba.
South Rhodesia	Treasurer, Salisbury.
Tanganyika	Treasurer, Dares-Salaam.
The Seyohelles Island	Treasurer, Seychelles Island.
Australasia	
New South Wales	Accountant, Commonwealth Sub-treasury, Sydney.
Dominion or colony	Designation of paying officers
Queensland	Accountant, Commonwealth Sub-treasury, Brisbane.
South Australia	Accountant, Commonwealth Sub-treasury, Adelaide.
Tasmania	Accountant, Commonwealth Sub-treasury, Hobart.
Victoria	Secretary, Commonwealth Treasury, Melbourne.
Western Australia	Accountant, Commonwealth Sub-treasury, Perth.

NOTE—Leave -salary may also be drawn in sterling in Egypt while a British Army Pay Office is retained there.

2. Government servants spending their leave in Ceylon will draw their leave salaries from the Colonial Treasurer.

3. In the case of a government servant who is placed on deputation in interruption of leave out of India, the leave is treated as one spell of leave and consequently the leave before and after the deputation should both be treated as "initial period" for the purposes of proviso (a) to this rule and he should be allowed to draw, if he desires, leave-salary in India for the portion of leave immediately following the deputation. In such cases the period of deputation should not be taken into account in calculating the maximum period of four months prescribed in the above rule since deputation is duty for all purposes.

92. The rupee and sterling maxima and minima prescribed in rules 89 and 90 shall be applied to leave salaries paid respectively in rupees and in sterling.

Audit instructions regarding rules 91 and 92

Under Fundamental Rule 91(2)(b) read with Fundamental Rule 92, a government servant who spend not more than one month of his leave in Asia prior to embarkation to spend the balance elsewhere, is entitled to draw leave-salary in respect of the entire period of his leave at the privileged rates and subject to the sterling minimum prescribed in Fundamental Rule 90.

93. A compensatory allowance should ordinarily be drawn only by a government servant actually on duty, but subject to such conditions as the Governor may by rule prescribe, a government servant on leave may continue to draw a compensatory allowance, or a portion thereof, in addition to leave-salary. One-of these conditions should be that the whole or a considerable part of the expense to meet which the allowance was given continues during leave.

(For rules made by the Governor under rule 93, see Part III of this Volume, Chapter XII).

Audit instruction regarding rule 93

When vacation is combined with leave, the entire period of vacation and the leave should be taken as one spell of leave for the purpose of this rule.

Section VI—EXCEPTIONS AND SPECIAL CONCESSIONS

94 to 100.***

100-A. Deleted.

LEAVE

(101 and 103—104)

101. Subject to such conditions and in accordance with such principles as the Governor may by rule or order prescribe, maternity leave may be granted to female government servants and leave on account of ill-health to members of such subordinate services, as may be specified, whose duties expose them to special risk of accident or illness.

Maternity leave and leave on account of ill-health shall be not debited to the government servant's leave account.

(For rules made by the Governor under rule 101, see Part III of this Volume, Chapters XIII and XIV).

102.***

103. The leave which may be earned by—

(a) temporary and officiating service;

(b) service which is not continuous; and

(c) part-time service, or service which is remunerated wholly or partly by the payment of honoraria or daily wages,

shall be such as the Governor may by rule or order prescribe.

Orders of the Governor regarding rule 103

The service of a pensioner re-employed after having retired on superannuation or retiring pension should be regarded as temporary for the purpose of rule 103, and leave may be granted to him in accordance with the rules framed under rule 103(a).

(For rules made by the Governor under rule 103, see Part III of this Volume, Chapters XV and XVI).

Orders of the Governor prescribing the leave terms for government servants engaged on contract

1. These leave terms shall apply to—

(a) government servants of Asiatic domicile engaged on contract on or after January 1, 1936, whether in India or abroad, and

(b) government servants of non-Asiatic domicile engaged on contract on or after the date mentioned above, but not specially recruited overseas for service under the Government.

NOTES—(1) Government servants of non-Asiatic domicile engaged on contract who may be specially recruited overseas on or after January 1, 1936 shall be subject to such leave terms as may be prescribed by the Governor in each case.

(2) Government servants of Asiatic domicile engaged on contract before January 1, 1936, shall be entitled to leave under Subsidiary Rule 157.

2. Where the contract is for one year or less, earned leave admissible will be at one-twenty-second of the period spent on duty. Though ranking as earned leave, this may be granted only on medical certificate and if subsequently it becomes necessary to grant the government servant further leave, after the earned leave has been exhausted, leave on medical certificate may be granted to him subject to the condition that the total period of the two kinds of leave does not exceed 1/11th of the period spent on duty.

If the government servant serves in a vacation department, earned leave will not be admissible but he may be granted, absolutely necessary leave on medical certificate to the extent of 1/22nd of the period spent on duty.

3. Where the contract is for more than one year but not more than five years, leave on medical certificate may be allowed in addition to earned leave in accordance with the provisions of Subsidiary Rule 157-A subject to a maximum of four months in all during the period of contract. In addition, extraordinary leave may be granted in special circumstances when no other leave is admissible subject to a total maximum limit of three months in respect of such leave.

If the government servant serves in a vacation department, earned leave will not be admissible.

4. Where the contract is for a longer term than five years or an original contract for five years or less is extended so as to make the total period of contract longer than five years, leave admissible to a permanent government servant under rule 81-B may be allowed subject to the restrictions that no leave on private affairs will be granted and that the leave on medical certificate will be limited to six months in all. In the case of extension of contract to a period longer than five years the government servants will be credited with the earned leave that would have been admissible had the contract been initially one of more than five years diminished by any earned leave already taken and leave on medical certificate if any already taken will count against the six months' limit prescribed above.

5. Where the contract is for an indefinite period, or an original contract for a definite period, is extended for an indefinite period, the leave terms for permanent government servants laid down in rule 81-B will be made applicable but the provisions of rule 87-A will not apply to them. In the latter case, i.e. when an original contract for a definite period is extended for an indefinite period, the government servant will be credited with the earned leave that would have been admissible had the contract been initially one for an indefinite period diminished by any earned leave already taken and leave on medical certificate, if any already taken, will count against the limit prescribed, in a clause 2(b) of rule 81-B.

6. In the case of government servants falling under paragraph 3 above, earned leave may be granted after the expiry of the contract only when it has been applied for during the period of the contract and refused owing to the exigencies of the public service. A government servant whose services are dispensed with on grounds of ill-health may be permitted to take all earned leave due to him before his service is terminated.

7. The leave salary during leave taken under the above paragraphs will be regulated as follows:

(i) A government servant on earned leave will be entitled to leave-salary equal to his average pay.

(ii) A government servant on leave on private affairs or on medical certificate will be entitled to leave-salary equal to half his average pay subject in either case to a maximum of Rs. 750.

NOTE—Average pay means the average monthly pay earned during the twelve complete months preceding the month in which the event occurs which necessitates the calculation of average pay.

(iii) A government servant on extraordinary leave will not be entitled to any leave-salary.

8. A government servant initially engaged on contract will become subject to the leave terms prescribed in this chapter for government servants recruited to service; or posts under the Government on or after January l, 1936, in their entirety on his being taken into permanent employment after the expiry of his contract. In such a case the government servant will be credited with the earned leave that would have been admissible had his previous duty been duty as government servant in permanent employ diminished by any earned leave already taken, and leave on medical certificate, if any already taken will count against the limit prescribed in clause 2(b) of rule 81-B.

104. During their period of probation or apprenticeship, probationers and apprentices are entitled to leave as follows:

(a) if appointed under contract in the United Kingdom with a view to permanent service in India, or if appointed in the United Kingdom to posts created temporarily with the prospect, more or less definite, of becoming permanent:

(i) to such leave as is prescribed in their contracts, or, when no such prescription is made;

(ii) (1) when the period of probation is not less than three years, to the same leave which would be admissible if they held permanent posts; or

(2) when the period of probation is less than three years, to leave on average pay up to one-eleventh of the period spent on duty, to which may be added, on medical certificate, leave on half average pay; provided that the total leave granted under this clause shall not exceed three months reckoned in terms of leave on average pay; and

(b) If appointed otherwise, to such leave as is admissible under rules framed by the Governor on this behalf.

(For rules made by the Governor under rule 104, see Part III of this Volume, Chapter XVII).

CHAPTER XI—JOINING TIME

105. Joining time may be granted to a government servant to enable him—

(a) to join a new post to which he is appointed while on duty in his old post, or directly on relinquishing charge of that post; or

(b) to join a new post—

(i) on return from leave on average pay of not more than four months' duration, or

(ii) when he has not had sufficient notice of his appointment to the new post, on return from leave other than that specified in sub-clause (i); or

(c) to travel from the port of debarkation or, in the case of arrival by aircraft, from its first regular port in India, and organize his domestic establishment when he returns from leave out of India of more than four months' duration; or

(d) (i) to proceed from a specified station to join a post in a place in a remote locality which is not easy of access;

(ii) to proceed on relinquishing charge of a post in a place in a remote locality which is not easy of access to a specified station.

Exception—In the case of government servants recruited on or after January 1, 1936, the term "leave on average pay of not more than four months duration" in clause (b)(i) of this rule shall be taken to mean "earned leave not exceeding one hundred and twenty days" and the term "four months" in clause (c) shall be taken to mean "90 or 60 days as the case may be."

Audit instructions regarding rule 105

1. If a government servant is authorised to make over charge of an office elsewhere than at its headquarters, any joining time to which he may be entitled shall be reckoned from the place at which he actually makes over charge.

2. The intention of sub-clause (i) clause (b) of this rule is that joining time should be allowed to those government servants who are granted privilege leave or leave on average pay for not more than four months, or those who are granted privilege leave up to a maximum of six months under the special war concession, and who are transferred to a new station on the termination of such leave.

3. If vacation is combined with leave, joining time should be regulated under clause (b)(i) of this rule if the total period of vacation and leave on average pay with which vacation may be combined is of not more than four months' duration and under clause (c) if otherwise.

4. In the case of a government servant who is appointed while on leave (whether spent in India or out of India) on average pay of not more than four month's duration to a post other than that from which he took leave, the full joining time calculated under Subsidiary Rule 174 in Part III is admissible, irrespective of the date on which the orders of transfer were received by the government servant concerned. Should the government servant join his new appointment before the expiry of such leave plus the joining time admissible, the period short taken should be considered as leave not enjoyed and a corresponding portion of the leave sanctioned should be cancelled.

If, in any case, the government servant desires not to avail himself of the full joining time admissible, the periods of leave and joining time should be adjusted with reference to such option.

5. Joining time under clause (c) of this rule is reckoned from the date of debarkation at an Indian port. Colombo is not regarded as an Indian port for this purpose.

6. Joining time under Fundamental Rule 105(c) is admissible to government servant for organizing his domestic establishment even if he does not make any journey from the port of debarkation.

7. The time reasonably required for the journeys between the place of training and the station to which a government servant is posted immediately before and after the period of training should be treated as part of that period. This ruling is not intended to apply to probationers holding 'training posts' which they may be considered as taking with them on transfer. Such probationers are in entitled to joining time when transferred.

Orders of the Governor under rule 105

1. A government servant of the Central or another State Government who is appointed to a post under the Uttar Pradesh Government while on duty in his old post but who joins his new post after termination of his employment under the Central or another State Government, as the case may be, by resignation or otherwise should be allowed no joining time, or joining time pay, except when the employment of a particular servant is in the wider public interest.

2. In the ease of Government servants appointed under the Uttar Pradesh Government on the results of a competitive examination which is open both to government servants and others or as a result of selection after interview—

(a) joining time should ordinarily be permitted for all government servants serving under the Uttar Pradesh Government and for government servants of the Central and other State Governments who hold permanent posts in a substantive capacity, and

(b) no joining time pay should be granted except when the government servant holds a permanent post under Government (including the Central and other State Governments) in a substantive capacity.

Orders of the Governor regarding rules 105(a)

1. Provincial Medical officers who attend a post-graduate course at the King George's Medical College, Lucknow, or any other course of training are not entitled to full joining time for journeys either to join the post-graduate course or at its end, but can, according to audit instruction no. 7 regarding this rule, be allowed only the period actually required for journeys (without days for preparation) and that period should be treated as part of their training period. The Governor has,

however, decided that if an officer is posted at the end of his training to a station other than the one from which he came to attend the training, he will be entitled to full joining time for joining that station.

2. Nurses who join the higher courses in nursing at the School of Nursing Administration, Delhi, are not entitled to full joining time both when joining the course and at its end, but can, according to instruction no. 7 regarding this rule, be allowed only the period actually required for journeys (without days for preparation) and that period should be treated as part of their training period. If, however, a nurse, at the end of the training has to join duties at a station other than the one from which she came to attend the training, she will be entitled to full joining time for joining that station.

106. The joining time admissible in each of the cases mentioned in rule 105 shall be regulated by such rules as may be prescribed by the Governor with due regard to the time required for actual transit and for the organization of domestic establishment.

(For rules made by the Governor under rule 106, see Part III of this Volume, Chapter XVIII).

107. A government servant on joining time shall be regarded as on duty and shall be entitled to be paid as follows:

(a) If on joining time under clause (a) of rule 105, he is entitled to the pay which he would have drawn if he had not been transferred or the pay Which he will draw on taking charge of his new post, whichever is less.

(b) If on joining time under clause (b) or (c) of rule 105, he is entitled—

(i) when returning from extraordinary leave, other than extraordinary leave not exceeding fourteen days granted in continuation of other leave, to no payments at all;

(ii) when returning from leave of any other kind, to the leave-salary which he last drew on leave at the rate prescribed for the payment of leave-salary in India.

(c) If on joining time under clause (d) of rule 105, he is entitled to pay as though he were on duty in his post.

Exception—A ministerial servant on transfer is not entitled to be paid while on joining time unless his transfer is made in the public interests.

Orders of the Governor regarding rule 107

(1) Under a mutual arrangement between the Central Government and the various State Governments, the transit pay and allowances, while he is joining and leaving the new service, of a government servant whose services are lent by one Government to another are charged to the borrowing Government. In the case of a government servant in a joint cadre serving two Governments his transit pay and allowances on transfer from one office to another are debited to the office to which he is proceeding. (See rule 1, Appendix 3-B, Account Code-1940 edition).

(2) In the case of government servants appointed under the Uttar Pradesh Government on the result of a competitive examination which is open both to government servants and others or as a result of selection after interview no joining time pay should be granted except when the government servant holds a permanent post under Government (including the Central and other State Governments) in a substantive capacity.

(3) No extra pay (where the transfer involves the grant of extra pay) can be drawn in any case by a relieving government servant until the transfer is complete but as far as ordinary pay and allowances are concerned, an exception may be made to the general rule in all cases in which the charge to be transferred whether a division, a sub-division or other-charge consists of several scattered works which the relieving and the relieved government servants are required by the orders of a superior officer to inspect together before the transfer can be completed. The relieving government servant will be considered on duty if the period taken in carrying out these inspections is not considered by the Superintending Engineer to be excessive.

(A) While so taking over charge, the relieving government servant will draw—

(a) if he is transferred from a post which he held substantively, his presumptive pay in that post, or,

(b) if he is transferred from a post which he held in an officiating capacity, the officiating pay admissible in that post or the pay he would draw after the transfer is complete, whichever is less.

(B) The pay of a government servant, transferred to a post on return from leave, should during the period of taking over charge be regulated as follows:

(a) if he went on leave, while working in the post held by him substantively, the presumptive pay of that post; and,

(b) if he went on leave while working in a post in an officiating capacity, the officiating pay of that post or the pay which will be admissible to him in the new post, after taking over charge, whichever is less.

NOTE—The power vested in the Superintending Engineer has been delegated to all officers whether permanent or officiating incharge of canal divisions in respect of lower subordinates and members of the subordinate engineering service in the Irrigation Branch. In consequence of this delegation, charge certificate will in future be transmitted by the divisional officer direct to the Accountant General.

(4) In each case where the Head of the Department or the officer to whom the power is delegated, as the case may be, decides to treat the period of taking over charge of a relieving officer as 'duty', a declaration as in the pro forma given below should be issued.

DECLARATION

I_____,_____
_declare that (name) (designation)

Sri_____and
Sri_____

(name and designation of the officer to be relieved) (name of the relieving officer)

_____were engaged in joint inspection of several scattered works (designation)

and/or stores during the period from————to————in connection with handing over and taking over charge and I do not consider the above period as excessive during which
Sri_____shall be treated as on duty.

(name of the relieving officer)

Station———— Name————

Date————Designation————
—

(5) In the case of government servants of the Jail Department who have to take over charge of jail stores and stocks, the relieving government servant will be allowed a period not exceeding three days in taking over the charge, provided the period taken in taking over charge is not regarded by the Inspector General of Prisons to be excessive. The period so spent shall be treated as spent on duty and the pay of the relieving government servant while, so taking over charge will be regulated in accordance with para (3) above.

(6) In the case of Store-keepers and Assistant Store keepers in the Hydro-Electric Grid, who have to take over charge of stores and stocks, the relieving government servant will be treated as on duty until the transfer is completed, provided that the period spent in taking over charge is not regarded by the Head of the Department concerned to be excessive, and their pay will be regulated in accordance with para (3) above.

(7) In the case of Reserve Inspectors and Public Prosecutors of the Police Department and Quartermasters of the Provincial Armed Constabulary Battalions who have to take over the charge of stores and stocks, the relieving government servant will be allowed, at the discretion of the Superintendent of Police or the Head of Office, as the case may be, a period not exceeding three days for taking over the charge. This period will be treated as spent on duty and the pay of the relieving government servant while so taking over charge will be regulated by para (3) above.

(8) In the case of Treasury Officer who have to take over charge of cash, stamps, opium, etc., in a non-banking treasury the relieving officer may be allowed, at the discretion of the District Officers, a period not exceeding seven days for taking over charge. In the case of the Treasury Officers who have to take over charge of cash, stamps, opium, etc. in a Banking Treasury, the relieving officer may be allowed, at the discretion of the District Officers, a period not exceeding three days for taking over charge. In either case, the period taken in taking over charge shall be treated as spent on duty and the pay of the relieving officer shall be regulated in accordance with para (3) above.

(9) In the case of the Radio Maintenance Officers of the Uttar Pradesh Police Radio Section who have to take over charge of stores the relieving officer may be allowed, at the discretion of the head of office, a period not exceeding three days for taking over charge. The period so spent will be treated as on duty and the pay of the relieving officer will be regulated in accordance with para (3) above.

Orders of the Governor regarding clause (a) of rule 107

The words "if he had not been transferred" in this clause should be interpreted as if they read "if he had continued in the old post".

Orders of the Governor regarding clause (c) of rule 107

The words "in his post" occurring in this clause should be interpreted to mean "in his post in the remote locality" even in the case of a government servant on straight transfer.

108. A government servant who does not join his post within his joining time is entitled to no pay or leave-salary after the end of the joining time. Wilful absence from duty after the expiry of joining time may be treated as misbehaviour for the purpose of rule 15.

108-A. A person in employment other than Government service or on leave granted from such employment, if in the interests of the Government he is appointed to a post under the Government may, at the discretion of the Government, be treated as on joining time while he prepares for and makes the journey to join the post under the Government, and while he prepares for and makes the journey on reversion from the post under the Government to return to his original employment. During such joining time he shall receive pay equal to the pay, or in the case of joining time immediately following leave granted from the private employment, to the leave-salary paid to him by his private employer, prior to his appointment to government service, or pay equal to the pay of the post in government service, whichever is less.

CHAPTER XII—FOREIGN SERVICE

109. * * *

110. (a) No government servant may be transferred to foreign service against his will:

Provided that the provisions of this sub-rule shall not apply to the transfer of a government servant to the service of a body, incorporated or not, which is wholly or substantially owned or controlled by the Government.

(b) No government servant shall be transferred to foreign service out of India without the sanction of the Government.

(c) Except to the extent the power of sanctioning transfer to foreign service in India may be delegated to authorities subordinate to the Government, the transfer of a government servant to foreign service in India also requires the sanction of the Government.

111. A transfer to foreign service is not admissible unless—

(a) the duties to be performed after the transfer are Such as should, for public reasons be rendered by a government servant, and,

(b) the government servant transferred holds at the time of transfer, a post paid from the revenues of the State, or holds a lien on a permanent post, or would hold a lien on such a post had his lien not been suspended.

Orders of the Governor regarding rule 111

1. The transfer of a temporary government servant to foreign service is permissible under this rule.

2. The principles of this rule should be applied most rigorously to a proposal to lend the services of a government servant to a private undertaking. In general such a loan should be regarded as a very exceptional case requiring special justification.

3. The condition in this rule that a transfer to a foreign service is not admissible unless the duties to be performed after the transfer are such as should for public reasons be rendered by a government servant, means (a) that the duties must be such that their proper discharge is in the public interest, and (b) that such discharge requires or can be best secured by the deputation of a government servant. If the second condition is not fulfilled, there can be no public reasons which require that the duties must be rendered by a government servant, since, if these duties can be performed equally well by a person other than a government servant, public interests will not suffer if a transfer is not made. Where, for example, the duties to be performed under a foreign employer, are of a clerical nature, the second of the above conditions cannot possibly be fulfilled as competent clerks can easily be obtained in the open market. Nor is the second condition fulfilled by the mere fact that a public body or institution has asked for the services of a government servant. The public body or institution must also show that it cannot find a suitable employee except by obtaining the loan of a government servant.

112. If a government servant is transferred to foreign service while on leave, he ceases, from the date of such transfer, to be on leave and to draw leave-salary.

Orders of the Governor regarding rule 112

1. This rule does not apply to cases in which a government servant is permitted by the Government to accept foreign service while on leave preparatory to retirement and it is decided by the Government that the employment should be treated as private employment and that the government servant should not be placed on the usual foreign service terms.

2. (i) The concession of drawing leave-salary during leave preparatory to retirement in addition to pay from an Indian State should not be granted to government servants retiring before reaching the age of superannuation, if they take such leave after being offered, or having made arrangements for, employment in a State. In such cases they should be required either to retire or go on foreign service terms.

(ii) The concession of drawing leave-salary as well as pay from the Indian State is permissible when the leave is the leave last taken before or after reaching the age

of superannuation, except when the government servant is already in foreign service when he applies for such leave.

(iii) These orders, however, do not apply to a government servant who is already in foreign service when he applies for leave preparatory to retirement. The concession of treating foreign service as private employment should not be allowed to such a government servant. He should be treated as in foreign service so long as he continues on duty in the service of the same employer.

(iv) A government servant compelled under rule 56 (c) (3), to retire from active service after five year's tenure of his post (unless re-appointed) and who takes leave preparatory to retirement after having been offered or having made arrangements for employment in an Indian State may, even though he has not reached the age of superannuation, draw, leave-salary in addition to pay from the State provided the leave is the last leave taken before the date of such compulsory retirement.

113. (i) A government servant transferred to foreign service shall remain in the cadre or cadres in which he was included in a substantive or officiating capacity immediately before his transfer, and may be given such substantive or officiating promotion in those cadres as the authority competent to order promotion may decide. In giving promotion, such authority shall take into account—

(a) the nature of the work performed in foreign service, and

(b) the promotion given to juniors in the cadre in which the question of promotion arises.

(ii) Nothing in this rule shall prevent a member of a subordinate service from receiving such other promotion in government service as the authority who would have been competent to grant the promotion had he remained in government service may decide.

114. A government servant in foreign service will draw pay from the foreign employer from the date on which he relinquishes charge of his post in government service. Subject to any restrictions which the Governor may by general order impose, the amount of his pay, the amount of joining time admissible to him and his pay during such joining time will be fixed by the authority sanctioning the transfer in consultation with the foreign employer.

Orders of the Governor regarding rule 114

The amount of remuneration to be granted to a government servant transferred to foreign service in India, including an Indian State, will be regulated by the following orders:

1. When the transfer of a government servant to foreign service in India is sanctioned, the pay which he shall receive in such service must be precisely specified in the order sanctioning the transfer. If it is intended that he shall receive any remuneration, or enjoy any concession of pecuniary value in addition to his pay proper, the exact nature of such remuneration or concession must be similarly specified. No government servant will be permitted to receive any remuneration or enjoy any concession which is not so specified; and, if the order is silent as to any particular remuneration or concession, it must be assumed that the intention is that it shall not be enjoyed.

2. No order of transfer to foreign service shall be issued by a department of the Government without previous consultation with the Finance Department. It shall be open to that department to prescribe, by general or special order, cases in which its consent may be presumed to have been given.

3. The following two general principles must be observed in sanctioning the conditions of transfers:

(a) The terms granted to the government servant must not be such as to impose an unnecessarily heavy burden on the foreign employer.

(b) The terms granted must not be so greatly in excess of the remuneration which the government servant would receive in government service as to render foreign service appreciably more attractive than government service.

4. Provided that the two principles laid down in paragraph 3 above are observed, the following concessions may be granted by the foreign employer with the sanction of the Government. Such concessions must not be sanctioned as a matter of course, but in those cases only in which their grant is in accordance with local custom and the wishes of the foreign employer and is, in the opinion of the Government justified by the circumstances. The value of the concessions must be taken into account in determining an appropriate rate of pay for the government servant in foreign service:

(a) The payment of contributions towards leave-salary and pension under the ordinary rules regulating such contributions.

(b) The grant of travelling allowance under the ordinary travelling allowance rules of the Government or under rules of the foreign employer and of permanent travelling allowance, conveyance allowance and horse allowance.

(c) The use of tents, boats and transport on tour, provided that this is accompanied by a corresponding reduction in the amount of travelling allowances admissible.

(d) The grant of free residential accommodation, which may be furnished, in cases in which the Government consider this to be desirable, on such scale as may seem proper to the Government.

(c) The use of motors, carriages and animals.

5. The grant of any concession not specified in paragraph 4 above requires the special sanction of the Government.

5-A. A government servant transferred to foreign service is eligible for sterling overseas pay under the rules or terms applicable to him, and the grant of such pay should be settled in each case in consultation with the foreign employer. As it is impossible to express any part of the pay in foreign service in sterling, any increase given on account of sterling overseas pay with the consent of the foreign employer should be converted into rupees at the rate of exchange current on the date the government servant is transferred to foreign service. In certain cases the pay of a government servant in foreign service may be fixed as the pay he would receive from time to time in government service or the pay of a post in government service with or without an addition thereto in the form of a percentage of such pay and/or of a fixed sum. In such cases the foreign employer should be called on to pay the equivalent of sterling overseas pay according to the terms of the arrangement, though even in such cases, his concurrence should be obtained. The sterling pay will then be converted monthly to rupees at the current rate. There is, however, no objection to a foreign employer making his own arrangements, if he so desires, to disburse the overseas pay in sterling and the employee agrees to it, but for purposes of calculating contribution, the amount paid in sterling shall be converted to rupees at the "current rate of exchange."

NOTE—The expression "current rate of exchange" used above means the current rate as mentioned in the note below rule 51.

6. When a government servant of non-Asiatic domicile who is entitled to passage concessions is transferred to foreign service, the foreign employer is liable to pay a contribution to the Government at the rate of Rs. 30 per mensem on his behalf. The contribution will be payable throughout the government servant’s service under the foreign employer, i.e. whether he is on duty or on leave.

6-A. The pay and allowances of a government servant transferred to foreign service shall ordinarily be regulated as follows by the authority competent to sanction the transfer who shall specify precisely the amount of pay and other concessions to be granted. Any departure from these orders requires the previous sanction of the Government. When a government servant in receipt of overseas pay is granted, on transfer to foreign service in India or on the occasion of extension of the period thereof, an increase over his substantive pay in the regular line and the increase is expressed as a percentage of substantive pay, the percentage should be

applied only to the basic pay drawn by the government servant in the regular line and not to his overseas pay, this decision applies equally to sterling and rupee overseas pay and to government servants of Asiatic and non-Asiatic domicile.

7. The pay of a government servant transferred to a post the duties of which are similar to those of the post which he held when transferred, should be fixed at a sum which does not exceed by more then 25 per cent, of his last substantive pay in the service of the Government, or if he is officiating in a grade or post from which he is unlikely to revert, 25 percent of his last pay. The special pay, personal pay or other emoluments classed as 'pay' under Fundamental Rule 9(21) (iii) should not be taken into account in regulating foreign service pay without the sanction of the Governor.

8. A government servant transferred to an unusually responsible or difficult post or to one the duties of which differ from those of his post under the Government, should receive pay specially fixed with reference to his status and pay in the service of the Government and the nature of the work for which he is transferred. The special pay, personal pay or other emoluments classed as 'pay' under Fundamental Rule 9(21)(iii) should not be taken into account in regulating foreign service pay without the sanction of the Governor.

9. Increases of pay will be regulated as follows:

(a) A government servant whose pay is fixed under paragraph 7 above and who belongs to a graded service or to a service in which pay is regulated by a time-scale, may, on the occasion of each substantive promotion on his departmental list or accrual of periodical increment, be granted an increase to that which such promotion or increment would have given in government service plus a sum not exceeding 20 per cent thereon. If such a government servant would have obtained, had he remained in the service of the Government, officiating promotion from which he would not have been likely to revert, his foreign service pay may be raised, with the consent of the foreign employer, to the amount of enhanced pay which he would have received in the service of the Government plus a sum not exceeding 20 per cent of such pay.

(b) In all other cases in which pay is fixed under paragraph 7 and in all cases in which it is fixed under paragraph 8, a revision of pay involving an increase will be allowed only in the following circumstances:

(1) If the pay is not on a time-scale basis, a revision of pay involving an increase shall not be allowed until a government servant has been in foreign service for three years. After that period and subsequently at intervals of not less than three years, an increase of not more than 20 percent of the pay existing at the time may be allowed, if the foreign employer proposes it and if the authority who sanctioned

the transfer, having regard to the nature of the government servant's duties, considers that such an increase is justified.

(2) If the pay is on an incremental or time-scale basis, no revision of the time-scale shall be allowed unless—

(i) there is a change in the nature of the duties or responsibilities of the post in foreign service, or

(ii) the maximum pay of the time-scale has been drawn for not less than three years.

10. The pay of deputy collectors, tahsildars, naib-tahsildars and kanungos who are transferred to foreign service for employment under the Court of Wards shall be regulated as follows:

(a) Deputy collectors inclusive of probationary deputy collectors and tahsildars, also naib-tahsildars, who are not selected candidates and have not passed the departmental examination.	Pay in the time-scale or grade pay which they would draw from time to time plus an addition of a fixed percentage not exceeding 25 per cent, on that pay to be decided in each case by the authority sanctioning the transfer.

NOTE—A Deputy Collector deputed to the Court of Wards Department for appointment as special manager of the Balrampur Estate should be given an addition of 50 per cent on his pay as Deputy Collector.

(b) Naib-tahsildars who are both selected candidates and have passed the departmental examination.	Pay on a special scale of Rs. 175—10—205.
(c) Kanungos	Grade pay plus an additional pay of Rs. 30.

The above government servants may also be granted free residential accommodation on such scale as may seem proper to the transferring authority, or a house rent allowance, not exceeding 10 per cent of their pay under the Court of Wards in cases where the Court of Wards cannot provide for them suitable residential accommodation.

11. In the absence of specific mention to the contrary in the order sanctioning a transfer, the rate of pay to be drawn during joining time will be the rate of pay admissible in foreign service.

12. When a police officer who is entitled to an allowance for the maintenance of a uniform, horse and saddlery is placed on foreign service, the foreign employer is

liable to pay a monthly contribution calculated, as explained in the example given in the next sub-para on the basis of the rate of the allowance in force from time to time, for the entire period of such service. The contribution will be payable also during periods of leave.

In case of State Police Officers on deputation to the Government of India or to another State Government, it has been decided with the concurrence of the Government of India that the uniform, horse and saddlery allowance will be paid, on becoming due, by the State Government in the first instance but a proportionate charge will be made from the borrowing Government for the period the officer has served on deputation. For example, if the rate of uniform allowance for State Police Service Officers, be Rs. 900 payable every ten years, recovery in their case will be made at the rate of Rs. 90 per year or Rs. 7.50 paise per month in respect of uniform allowance. Such recoveries should be made from the borrowing Government in a lump sum once in a year in the month of March. When an officer on reversion from service under the borrowing Government proceeds on leave, recoveries should be made up to the date of his proceeding on leave and for the period of his joining time, if admissible.

The above procedure will also be applied in respect of the officers belonging to the Indian police service whose services are lent on deputation to the Government of India or to another State Government.

13. Specific terms in regard to travelling allowance to be allowed to government servants for journeys on transfer to foreign service and on reversion therefrom, should invariably be prescribed by sanctioning authorities in consultation and agreement with foreign employers.

115. (a) While a government servant is in foreign service contributions towards the cost of his pension must be paid to the revenues of the State on his behalf.

(b) If the foreign service is in India, contributions must be paid on account of the cost of leave-salary also.

(c) Contributions due under clauses (a) and (b) above shall be paid by the government servant himself, unless the foreign employer consents to pay them. They shall not be payable during leave taken while in foreign service.

(d) By special arrangement made under rule 123(b) contributions on account of leave-salary may be required in the case of foreign service out of India also, the contributions being paid by the foreign employer.

NOTE—Pensions, throughout this chapter, include contributions, if any, payable by the Government to a government servant’s credit in a provident fund.

Orders of the Governor regarding rule 115

A government servant who is a subscriber to the Contributory Provident Fund (Uttar Pradesh) and who is transferred to foreign service shall pay monthly subscriptions calculated on the rate of pay drawn in foreign service. The foreign employer, or the government servant himself, according to the arrangement made under clause (c) of rule 115, shall pay, in addition, for the period of active foreign service, at such times as the Government may prescribe in each case, a contribution determined by the formula x + xy, where x equals the amount which would have been credited monthly to the subscriber's account in the Provident Fund had he not proceeded on foreign service, the rate of pay drawn by him, in foreign service being regarded as his "emoluments" for this purpose, and y equals for fraction which the amount recoverable as leave-salary contribution bears to pay drawn in foreign service. This procedure takes effect from April 1, 1941, and the contribution shall, unless otherwise settled in any particular case, be recovered monthly alongwith the subscription calculated on the rate of pay drawn in foreign service which the government servant has to pay as his own share.

116. The rate of contributions payable on account of pension and leave-salary shall be such as the Governor may by general order prescribe.

Orders of the Governor regarding rule 116

1. The following rates of contributions are leviable:

*Rates of monthly contribution for pensionary benefits payable during active foreign service in respect of —

Year of Service	Group 'A' Employees	Group 'B' Employees	Group 'C' Employees	Group 'D' Employees
1	2	3	4	5
0—1 Year	7% of the maximum monthly pay of the post in the officiating/substantive grade, as the case may be.	6 % of the maximum monthly pay of the post in the officiating/substantive grade, as the case may be.	5 % of the maximum monthly pay of the post in the officiating/substantive grade, as the case may be.	4 % of the maximum monthly pay of the post in the officiating/substantive grade, as the case may be.
1—2,,	7 % Ditto	6 % Ditto	6 % Ditto	4 % Ditto

*These rates are effective from 1-11-1982 vide O. M. No. 2 G—1—2700/X-534(10)-82, dated 15-12-1982.

1	2	3	4	5
2—3,,	8 % Ditto	7 % Ditto	6 % Ditto	5 % Ditto
3—4,,	8 % Ditto	7 % Ditto	7 % Ditto	5 % Ditto
4—5,,	9% Ditto	8% Ditto	7% Ditto	5% Ditto
5—6,,	10% Ditto	8% Ditto	7% Ditto	6% Ditto
6—7,,	10% Ditto	9% Ditto	8% Ditto	6% Ditto
7—8,,	11% Ditto	9% Ditto	8% Ditto	6% Ditto
8—9,,	11% Ditto	10% Ditto	9% Ditto	7% Ditto
9—10,,	12% Ditto	10% Ditto	9% Ditto	7% Ditto
10—11,,	12% Ditto	11% Ditto	10% Ditto	7% Ditto
11—12,,	13% Ditto	11% Ditto	10% Ditto	8% Ditto
12—13,,	14% Ditto	12% Ditto	10% Ditto	8% Ditto
13—14,,	14% Ditto	12% Ditto	11% Ditto	8% Ditto
14—15,,	15% Ditto	13% Ditto	11% Ditto	9% Ditto
15—16,,	15% Ditto	13% Ditto	12% Ditto	9% Ditto
16—17,,	16% Ditto	14% Ditto	12% Ditto	9% Ditto
17—18,,	16% Ditto	14% Ditto	13% Ditto	10% Ditto
18—19,,	17% Ditto	15% Ditto	13% Ditto	10% Ditto
19—20,,	17% Ditto	15% Ditto	13% Ditto	10% Ditto
20—21,,	18% Ditto	16% Ditto	14% Ditto	11% Ditto
21—22,,	19% Ditto	16% Ditto	14% Ditto	11% Ditto
22—23,,	19% Ditto	17% Ditto	15% Ditto	11% Ditto
23—24,,	20% Ditto	17% Ditto	15% Ditto	12% Ditto
24—25,,	20% Ditto	17% Ditto	16% Ditto	12% Ditto
25—26,,	21% Ditto	18% Ditto	16% Ditto	12% Ditto

26—27,,	21% Ditto	18% Ditto	16% Ditto	13% Ditto
1	2	3	4	5
27—28,,	22% Ditto	19% Ditto	17% Ditto	13% Ditto
28—29,,	23% Ditto	19% Ditto	17% Ditto	13% Ditto
29—30,,	23% Ditto	20% Ditto	18% Ditto	13% Ditto
Over 30 years	23% Ditto	20% Ditto	18% Ditto	14% Ditto

Rates of monthly contribution for leave-salary payable during active foreign service in respect of—

	percentage of pay drawn in foreign service.
Members of Class I Provincial Services	15
Members of Class II Provincial and subordinate Services	12 ½

NOTE—(1) In the case of government servants recruited on or after January 1, 1936, the monthly contribution for leave-salary payable during active foreign service shall be at the rate of 11 per cent of pay drawn in foreign service with effect from June 1, 1939. This rate will be also be applicable to inferior government servants, whether recruited before or after January 1, 1936.

NOTE—(2) The leave-salary contribution in the case of a Member of the Provincial Civil Service drawing pay in the senior scale of the Indian Civil Service otherwise than as a permanent Magistrate and Collector shall be the same as for members of Class 1 Provincial Services, viz., 15 per cent.

2. The term "length of service" mentioned in order no. (1) above, means the total period running from the date from which service for pension commences or is likely to commence, including service counting for pension under Articles 370 and 371, Civil Service Regulations. In the case of government servants mentioned in Articles 403 and 404-A, Civil Service Regulations, the period which they may be entitled to add under those Articles to their service qualifying for superannuation pension, should be taken into account in reckoning "length of service" for determining the rates of foreign service contribution on account of pension.

NOTE—In the case of temporary service, the term "length of service" mentioned in order no. 1 above, means the entire continuous service of the government

servant concerned, including temporary service in a pensionable post or in a purely temporary establishment.

3. The term "active foreign service" used in the orders under this rule is intended to include the period of joining time which may be allowed to a government servant both on the occasion of his proceeding to and reverting from foreign service and accordingly contributions are leviable in respect of such periods.

Audit instructions regarding rule 116

General principles regarding recovery of contributions for leave-salary and pensions

1. When a government servant is transferred to foreign service, or when the period of foreign service of a government servant is extended, it should be stipulated that the contributions for pension and leave-salary or for pension alone, as the case may be will be recoverable at the rates in force from time to time in accordance with orders issued by the Governor under Fundamental Rule 116. Similarly, if the government servant is on a non-pensionable footing and subscribing to a contributory provident fund, and if he is allowed to retain this privilege while in foreign service, the order should specify the arrangement made with reference to the orders under rule 115 and state that it will be subject to amendment consequent upon any revision of these orders.

2. The leave-salary contribution for the period of joining time taken by a government servant in continuation of leave under clause (b) of Fundamental Rule 105, before reversion from foreign service should be calculated on the pay he was getting immediately before he proceeded on leave.

117. (a) The rates of pension contribution prescribed under rule 116 will be designed to secure to the government servant the pension that he would have earned by service under the Government if he had not been transferred to foreign service.

(b) The rates of contribution for leave-salary will be designed to secure to the government servant leave-salary on the scale and under the conditions applicable to him. In calculating the rate of leave-salary admissible, the pay drawn in foreign service, less, in the case of government servants paying their own contributions, such part of pay as may be paid as contribution, will count as pay for the purpose of rule 9(2.

Audit instructions regarding rule 117

Non-superior government servants transferred to foreign service before September 5, 1928, who retire, either directly at the end of their sanctioned term of foreign service or within three years of its conclusion are entitled, irrespective of the rate of pension contribution prescribed for them to a pension calculated wholly or partly, as the case may be, on the pay drawn by them in foreign service.

118. ***

FOREIGN SERVICE

(119—127)

119. The Governor may—

(a) remit the contributions due in any specified case or class of cases, and

(b) prescribe, by general rule or order, the rate of interest, if any, to be levied on overdue contributions.

(For rules made by the Governor under rule 119, see Part III of this Volume, Chapter XIX).

Orders of the Governor regarding rule l19(a)

In the following cases contributions on account of leave and pension have been remitted:—

(a) Medical officers lent to charitable dispensaries or hospitals in the State.

(b) Vaccinators, who were before November 27, 1906, enrolled as government servants, and are employed as assistant superintendents of vaccination under district boards.

(c) Vaccinators, who were before November 27, 1906, enrolled as government servants, and are employed in cantonments or under municipalities and local boards.

(d) Forest guards of the afforestation division when they are placed on foreign service to assist zamindars in the improvement of their waste lands.

120. A government servant in foreign service may not elect to withhold contributions and to forfeit the right to count as duty in government service the

time spent in foreign employ. The contribution paid on his behalf maintains his claim to pension, or to pension and leave-salary, as the case may be, in accordance with the rules of the service of which he is a member. Neither he nor the foreign employer has any right of property in a contribution paid, and no claim for refund shall be entertained.

121. A government servant transferred to foreign, service may not, without sanction of the Government, accept a pension or gratuity from his foreign employer in respect of such service.

122. A government servant in foreign service in India may not be granted leave otherwise than in accordance with the rules applicable to him in government service, and may not take leave or receive leave-salary from the Government unless he actually quits duty and goes on leave.

123. (a) A government servant in foreign service out of India may be granted leave by his employer on such conditions as the employer may determine. In any individual case the authority sanctioning the transfer may determine beforehand, in consultation with the employer, the conditions on which leave will be granted by the employer. The leave-salary in respect of leave granted by the employer will be paid by the employer, and the leave will not be debited against the government servant's leave account.

(b) In special circumstances the authority sanctioning a transfer to foreign service out of India may make an arrangement with the foreign employer, under which leave may be granted to the government servant in accordance with the rules applicable to him as a government servant, if the foreign employer pays to the Government leave contribution at the rate prescribed under rule 116.

NOTE—In reckoning a government servant's service for purposes of pension such leave will be subject to the restrictions contained in Articles 407 and 408 of the Civil Service Regulations.

Audit instruction regarding rule 123

1. For the purpose of the proviso to Fundamental Rule 87, the status of a government servant while on foreign service, i.e., gazetted or non-gazetted, should be determined with reference to the permanent post under Government on which he holds a lien or would hold a lien had his lien not been suspended or, if during his absence on foreign service he is given any promotion under Fundamental Rule 113, with reference to the post under Government to which he is so promoted.

2. In the case of such a government servant, the term 'his pay' occurring in item (i) of the proviso should be construed to mean what is prescribed under Fundamental Rule 117(b) for counting his pay for the purpose of Fundamental Rule 9(2), i.e.,

the pay drawn in foreign service at the time leave is taken less, in the case of a government servant paying his own contribution for leave-salary and pension, such part of the pay as may be paid as contribution.

3. The expression "the pay he would draw in the permanent post held substantively by him at the time of taking leave" occurring in the proviso should, in its application to a government servant on foreign service, be taken to mean the pay which he would draw in the permanent post under Government on which he holds a lien, or would hold a lien had his lien not been suspended, at the time of taking leave.

124. A government servant in foreign service, if appointed to officiate in a post under the Government, shall draw pay calculated on the pay of the post on which he holds a lien or would hold a lien had his lien not been suspended and that of the post in which he officiates. His pay in foreign service will not be taken into account in fixing his pay.

Audit instructions regarding rule 124

1. For the purpose of the proviso to Fundamental Rule 87 the status of a government servant while on foreign service, i.e., gazetted or non-gazetted, should be determined with reference to the permanent post under Government on which he holds a lien or would hold a lien had his lien not been suspended, or, if during his absence on foreign service he is given any promotion under Fundamental Rule 113, with reference to the post under Government to which he is so promoted.

2. In the case of such a government servant, the term "his pay" occurring in item (i) of the proviso should be construed to mean what is prescribed under Fundamental Rule 117 (b) for counting his pay for the purpose of Fundamental Rule 9(2) i.e., the pay drawn in foreign service at the time leave is taken less, in the case of a government servant paying his own contribution for leave-salary and pension, such part of the pay as may be paid as contribution.

3. The expression "the pay he would draw in the permanent post held substantively by him at the time of taking leave" occurring in the proviso should, in its application to a government servant on foreign service, be taken to mean the pay which he would draw in the permanent post under Government on which he holds a lien, or would hold a lien had his lien not been suspended, at the time of taking leave.

125. A government servant reverts from foreign service to government service on the date on which he takes charge of his post under the Government, provided that if he takes leave on the conclusion of foreign service before rejoining his post, his reversion shall take effect from such date as the Government may decide.

Orders of the Governor regarding rule 125

The date of reversion of a government servant who takes leave at the conclusion of foreign service before rejoining his post in government service should be fixed after taking into account the joining time which he takes at the end of his leave before actually taking charge of his post under Government. For example, if a government servant after foreign service up to April 30, 1939, proceeds on leave on average pay for three months from May 1, 1939, and on expiry of the leave, rejoins Government service on August 8, 1939 (forenoon), after taking seven days' joining time, then his date of reversion should be fixed as May 8, 1939 (forenoon).

126. When a government servant reverts from foreign service to government service his pay shall cease to be paid by the foreign employer and his contributions shall be discontinued with effect from the date of reversion.

127. When an addition is made to a regular establishment on the condition that its cost, or a definite portion of its cost, shall be recovered from the persons for whose benefit the additional establishment is created, recoveries shall be made under the following rules:

(a) The amount to be recovered shall be the gross sanctioned cost of the service, or of the portion of the service, as the case may be, and shall not vary with the actual expenditure of any month.

(b) The cost of the service shall include contributions at such rates as may be laid down under rule 116 and the contributions shall be calculated on the sanctioned rates of pay of the members of the establishment.

(c) The Government may reduce the amount of recoveries or may entirely forego them.

Orders of the Governor regarding rule 127

The following procedure should be adopted in applying to eases falling under rule 127 the rates of contributions for pension and leave salary prescribed by the Governor under rule 116:

1. In the case of the provincial and the subordinate services, a fraction of the total maximum monthly pay all the sanctioned posts equal to the average of the percentages prescribed in columns 2, 3, 4 and 5, as the case may be, of the table, should be levied as contribution for pension. Recoveries on account of contribution for leave-salary should be made by leavying the percentage prescribed on the total sanctioned cost, or, in the case of time-scale of pay, on the average cost of all the posts concerned.

2. Contributions for passages should be recovered at the rate of Rs. 30 per mensem in the case of government servants entitled to passage concessions who form additions to regular establishment under rule 127.

Contribution for passages should be lieved during the whole period of service in the additional post except that it should not be charged during leave where—

(a) the leave taken is leave preparatory to retirement; or

(b) the government servant concerned will, on return from leave, be given different duties and not return to the additional post; or

(c) the substitute in the additional post, for the government servant on leave, is entitled to passage concessions and a contribution for passage is recovered on his behalf.

Audit instruction regarding rule 127

Principles for the calculation of contribution for leave-salary and pension—

The words "its cost" in line 2 of Fundamental Rule 127 refer to "an additional" in line 1 of that rule. The under lying intention of the rule is to recover the cost of the additional establishment sanctioned. Contributions for leave-salary and pension leviable under clause (b) of this rule should, therefore, be based on the rates of pay, old and/or revised, as the case may be, on which the establishment is actually sanctioned, irrespective of whether the person employed on the work for which it is sanctioned is an old or a new entrant.

CHAPTER XIII—SERVICE UNDER LOCAL FUNDS

128. Government servants paid from local funds which are administered by the Government are subject to the provisions of Chapters I to XI of these rules.

Audit instruction regarding rule 128

1. Employees of local funds administered by Government who are not paid from general revenues and are therefore not government servants are subject to the provisions of Chapters I to IX of the Fundamental Rules.

2. The expression "local funds which are administered by the government" means funds administered by bodies which by law or rule having the force of law come under the control of the Government in regard to proceedings generally and not

merely in regard to specific matters, such as the sanctioning of the budget or sanction to the creation or filling up of particular posts or the enactment of leave, pension or similar rules; in other words, it means funds over whose expenditure the Government retains complete and direct control.

129. The transfer of government servants to service under local funds which are not administered by the Government will be regulated by the rules in Chapter XII.

130. Persons transferred to services or posts under the Government from a local fund which is not administered by the Government will be treated as joining a first post under the Government, and their previous service will not count as duty performed. The Government may, however, allow previous service in such cases to count as duty performed on such terms as it thinks fit.

THE SCHEDULE

[See order 2 under rule 9(20)]

RULES MADE BY THE GOVERNOR TO REGULATE THE DETERMINATION OF DOMICILE

The domicile of a government servant shall, unless it be otherwise expressly provided in the rules regulating the conditions of his service, be determined in accordance with the following provisions:

1. A person can have only one domicile.

SCHEDULE

2. The domicile of origin of every person of legitimate birth is in the country in which, at the time of his birth, his father was domiciled, or, if he is a posthumous child, in the country in which his father was domiciled at the time of the father's death.

3. The domicile of origin of an illegitimate child is in the country in which, at the time of his birth, his mother was domiciled.

4. The domicile of origin prevails until a new domicile has been acquired, and a new domicile continues until the former domicile has been resumed or another has been acquired.

5. (1) A person acquires a new domicile by taking up his fixed habitation in a country which is not that of his domicile of origin.

(2) Any person may, if the law of any country so provides, and subject to any such provisions, acquire a domicile in that country by making, in accordance with the said provisions, a declaration of his desire to acquire such domicile.

Explanation 1—A person is not to be considered as having taken up his fixed habitation in a country merely by reason of his residing there in His Majesty's civil or military service or in the exercise of any profession or calling.

Explanation 2—A person does not acquire a new domicile in any country merely by reason of residing as part of the family or as a servant of any ambassador, consul, or other representative of the Government of another country.

6. The domicile of a minor follows the domicile of the parent from whom he derives his domicile of origin:

Provided that the domicile of a minor does not change with that of his parent if the minor is married or holds any office or employment in the service of His Majesty or has set up with the consent of the parent in any distinct business.

7. After marriage a woman acquires the domicile of her husband if she had not the same domicile before and her domicile during the marriage follows the domicile of her husband:

Provided that if the husband and wife are separated by the order of a competent court or if the husband is undergoing a sentence of transportation, the wife becomes capable of acquiring an independent domicile.

8. Save as otherwise provided above, a person cannot during minority acquire a new domicile.

9. An insane person cannot acquire a new domicile in any other way than by his domicile following the domicile of another person.

10. Notwithstanding anything herein contained, a person who—

(a) was born and has been educated exclusively in Asia had not at the date with reference to which his domicile is to be determined resided out of Asia for a total period exceeding six months, or

(b) had before that date claimed and been deemed to be of Indian domicile for the purpose of his appointment to any office under the Government or of the conferment upon him by the Government of any scholarship, emoluments, or other privilege,

shall be deemed to have had his domicile in Asia on that date, unless in the case of a person to whom clause (a) applies and clause (b) does not apply it is proved to

the satisfaction of the appointing authority that he did not have his domicile in Asia on that date.

11. If any question arises as to the domicile of any officer at the time of his appointment, the decision thereon of the Governor shall be final.

Form of questionnaire to be used in determining the domicile

Question	Answers
1. State your birth-place date of birth and place or places, where you were educated.	
2. State paternal grandfather's birth-place.	
3. Where was your grandfather residing when your father attained his majority? If in Asia, state whether your grandfather had at that time taken up a fixed habitation in Asia or was resident there only in the exercise of a profession or calling.	
4. Where was your father educated and where was he residing (a) at your birth, and (b) when you attained your majority? If in Asia, state whether he had at those times taken up a fixed habitation in Asia or was resident there only in the exercise of a profession or calling.	

Question	Answers
5. Did your father during your minority spend any periods of leave outside Asia, purchase property outside Asia, or show in any other way an intention of making his fixed habitation outside Asia? Give full particulars.	
6. If your father retired from Government or other service or profession in Asia when you were a minor, did he continue to reside in Asia afterwards? How old were you at the date of his retirement?	
7. Give full particulars of any periods spent by you out of Asia prior to your appointment to a service or post under the Government in India. 8. In what ways did you show an intention of taking up a fixed habitation outside Asia prior to your	

appointment to a service or post under the Government in India? 9. Have you ever claimed and been deemed to be a native of India for the purpose of your appointment to any office under the Government in India or for the conferment upon you by Government of any scholarship, emoluments or other privilege?	

CHAPTER I—EXTENT OF APPLICATION

1. These rules may be called the Subsidiary Rules. They apply to all government servants who are subject to the rules in Part I or Part II of this volume and are under the administrative control of the Governor. In the case of Secretary of State's officers, the application of these rules is subject to the provisions of section 247 of the Act.

NOTE—The rules in Chapters XI-A and XVII do not apply to Secretary of State's officers under the administrative control of the Governor.

CHAPTER I-A—DEFINITIONS

NOTES (1)—The definitions of the terms contained in Chapter II of Part I and Part II of this volume are generally applicable to the rules contained in this Part except where the contrary is stated or is evident from the context.

(2) Unless it is expressly stated otherwise, a reference in these rules to any of the rules in the Fundamental Rules includes a reference to the corresponding rule in the Uttar Pradesh Fundamental Rules.

1-A. Unless there is something repugnant in the subject or context, the terms defined in this chapter are used in the sense here explained:

(1) Apprentice means a person deputed for training in a profession, trade or business, with a view to employment in government service, who draws pay or subsistence grant at monthly rates from the Government during such training but is not employed in or against a substantive vacancy in the cadre of a department.

(2) Holiday means—

(a) a holiday prescribed or notified by or under section 25 of the Negotiable Instruments Act, 1881, and

(b) in relation to any particular office, a day on which such office is ordered, by notification of the Government in the Gazette, to be closed for the transaction of Government business without reserve or qualification, and in the case of judicial officers, holidays notified by the High Court of Judicature at Allahabad and the Chief Court of Oudh.

The term does not include local holidays which may be granted at the discretion of heads of offices, provided that there are no arrears of work, nor such merely permissive or discretionary holidays as the last Saturday of each month.

(See also the note at the beginning of Chapter VII of these rules)

*(3) For purposes of the rules regarding drawal of compensatory allowances during leave in Chapter XII—

(a) (i) Leave means total leave of all kinds referred to in F.R. 81 B and S.R. 157 A, other than

* As amended vide G.O. No. G—1—1816/× —229—1966 dated 15-11-1979 and has effect from 15-11-79.

leave preparatory to retirement, taken for a period not exceeding 120 days; or the first 120 days of the leave if the actual duration of the leave exceeds that period.

(ii) When earned leave is combined with leave on medical certificate, or when leave on medical certificate only is availed of the drawal of allowance under S.R. 150 shall be admissible for the first 4 months only, even if the actual duration of such leave exceeds that period.

(b) Temporary transfer means a transfer to duty in another station which is expressed to be for a period not exceeding four months.

NOTE—When vacation or holidays are combined with leave, the entire period of vacation or holidays and leave should be taken as one spell of leave.

(4) Probationer means a government servant employed on probation in or against a substantive vacancy in the cadre of a department.

CERTAIN CIRCUMSTANCES

Rules made by the Governor under Fundamental Rule 9(6) (b)

2. A government servant is on duty during a duly authorized course of instruction or training.

Exception 1—Time spent in training by a government servant deputed to Dehra Dun for training at the Forest Research Institute and College shall not count as duty for the purpose of leave as there are regular vacations during that period.

Exception 2—The time spent on training and transit by medical officers and technicians in X-ray training at the Agra Medical College and by pathologists and medical officers in Blood Grouping and Blood Transfusion technique training at Lucknow, shall not count as duty under the above rule if they fail in the test at the end of the training. In such cases, the time spent by these government servants at

the Agra Medical College or at Lucknow, as the case may be, and in transit should be converted into whatever kind of leave that may be admissible to them.

NOTE—(1) Royal Engineer Officers in civil employ are required under military rules to be attached to a unit for a month and to undergo a course of training at the Senior Officers' School, Belgaum, for a further period of three months. These periods will be treated as time spent on a course of training for the purpose of this rule.

(2) The time spent on training by civilian government servants who join the Army in India Reserve of Officers will count as duty under this rule.

(3) The period or periods spent by a government servant in Air Raid Precautions and Civic Guard training or Air Raid Precaution and Civic Guard duty during normal working hours with the permission of the Head of his office should be treated as duty for the purpose of this rule.

3. A student, stipendiary or otherwise, who is entitled to be appointed to the service of the Government on passing through a course of training at a university, college or school is on duty during the interval between the satisfactory completion of his course and his assumption of duties.

4. (1) A government servant permitted to appear at an optional examination prescribed by Government in any of the oriental languages is on duty during the time spent in preparation for, and attendance at, the examination, subject to the following conditions:

(a) Except as provided in clause (b), a reasonable time, including the day or days of examination, shall only be allowed for the journey to and from the place of examination.

(b) In the case of a candidate for the High proficiency and Degree of Honour examinations in the Modern India languages recognized in these provinces, the period allowed for preparation shall be at the discretion of the Government but will not exceed three months in all. If the examination is by the Higher Standard or High Proficiency and Degree of Honour in the languages of Sanskrit, Arabic or Persian, the candidate will similarly be allowed a period not exceeding three months for preparation, but must undertake to spend the period allowed in study under professional tuition at a place approved beforehand by the Government. In the case, however, of the Degree of Honour examination in these three languages, the period may be extended, if the candidate leaves India for study, up to six months if he proceeds to Persia for Persian, or to Arabia, Mesopotamia, Egypt and Syria for Arabic, or to any place approved beforehand by the Government for Sanskrit.

(2) The periods allowed for preparation under proviso (b) to sub-rule (1) above are not admissible more than once, nor can they be combined with each other. The periods permissible in each case also cover the day or days of the examination and the time spent in proceeding to and from the place of examination, and cannot be taken in installments, provided that the period allowed for preparation need not be continuous with the period covered by the examination.

5. (i) Engineer officers not appointed from any civil engineering college in India who are required under the rules of the department to pass obligatory examinations in the modern Indian languages are on duty for the period not exceeding three months during which they may be permitted by the Government to prepare themselves for such examinations. The privilege will be allowed only at a time when the government servant may conveniently be spared. The period allowed may be taken in installments by government servants preparing themselves for one or more examinations, but the period of three months is the maximum aggregate amount allowable. A government servant, who has already passed an examination in a language by the Lower Standard, is not entitled to the privilege of preparing himself for the examination in the same language by the Higher Standard.

(ii) The period allowed by clause (i) covers the day or days of examination and the time spent in proceeding to and returning from the place of examination. It must be spent in India and shall in no case extend beyond the date of the examination plus a reasonable period for the journey from the place of examination not exceeding the joining time admissible under rule 174 exclusive of the six days allowed under that rule for preparation.

6. Members of the Indian and the Uttar Pradesh Forest Services who are required under rules to pass departmental examinations are on duty for the period during which they may be permitted by the Government to prepare for the examination. The concession will not be allowed on more than two occasions. Permission will be granted only at a time when the government servant may conveniently be spared, and the period which may only be spent in India shall not exceed three months on each occasion; provided that permission shall not be given on the second occasion in the case of a government servant who has not passed by the Lower Standard in the principal languages and qualified in Land Revenue, Forest Law, Procedure and Accounts.

7. A government servant required to attend an obligatory departmental examination other than the examinations referred to in rules 5 and 6 above is on duty during a reasonable period occupied in the journey to and from the place of examination and the day or days of the examination. No time is admissible for preparation or for recreation after the examination.

8. A government servant permitted to present himself at an examination other than the examinations referred to in rules 5 and 6 above, which must be passed before

he is eligible for higher appointment in the branch of the service, is on duty during the number of days actually necessary to enable him to attend at the examination. This concession is not allowed more than twice for each standard of examination.

9. On the occasion of his first arrival in India a person appointed in England to Government service who does not receive orders to take charge of a specified post before he reports himself at the seat of the Government is on duty during the interval between the date of such report and the date on which he takes charge of his duties; provided that the interval between the receipt of orders and his assumption of his duties shall not exceed the amount of joining time which would be admissible to a government servant entitled to joining time under Fundamental Rule 103 (a).

[See also Fundamental Rule 9(6)(b)(iv) in Part I of this volume].

CHAPTER III—CERTIFICATE OF FITNESS FOR THE GOVERNMENT SERVICE

(Rules made by the Governor under Fundamental Rule 10)

10. Unless any other form of medical certificate is prescribed in the rules, regulations or instructions regulating recruitment to a particular service or post, a medical certificate of fitness for government service shall be in the following form:

I do hereby certify that I have examined————————,a candidate for employment in the————————————————department, and cannot discover that he/she has any disease (communicable or otherwise), constitutional weakness or bodily infirmity except————————I do not consider this is a disqualification for employment in the————————————department.

The candidate's age according to his/her own statement is————————years and by appearance ————————————years.

NOTE—When a candidate for appointment in a non-gazetted post is sent for medical examination the examining medical officer or board should in his or its presence obtain on the medical certificate the signature of the candidate. These signatures should afterwards be verified by the head of the office with those in the service book. In the case of an illiterate person it will be sufficient to obtain his thumb and finger-impressions on the certificate. In the case of a person for whom a service book is not maintained, the head of the office should verify the signature on the medical certificate with the signature of the candidate obtained in his presence.

11. A medical certificate of fitness shall not be required in the following cases:

(1) from a person appointed by the President of India;

(2) from passed civil engineer students of the Thomason Civil Engineering College, Roorkee who have been examined and passed as fit by a medical board at Roorkee at the end of their third year in that college;

(3) from a government servant promoted from inferior to superior service;

(4) from persons appointed on the results of competitive examinations for which medical examination by a medical board is prescribed if they are appointed within six months of the date on which they were examined by the medical board;

(5) from persons who have been examined and passed as fit by a Medical Board before selection for training in the Superior Forest Service Course at the Indian Forest College, Dehra Dun;

(6) from persons who have been examined and passed as fit by a Civil Surgeon before selection for training in the Forest Rangers' Course at the Indian Forest Rangers' College, Dehra Dun.

(7) from engineer officers in the Public Works Department who have been examined and passed fit by the Medical Board, Lucknow, on their first appointment to a gazetted post, whether permanent or temporary, unless at the time of confirmation it may be found necessary for any special reasons to require an officer to undergo a second medical examination.

(8) from handicapped persons who have been examined and passed as fit by Special Medical Boards constituted by the State Government for physically handicapped persons for entry into Government service.

Order of the Governor regarding Subsidiary Rule 11

Once a person is asked to produce a medical certificate of fitness for entry into government service and has actually been examined and declared unfit, it is not open to the appointing authority to use its discretion to ignore the certificate that has been produced.

12. The certificate shall, except in the case of women candidates or of posts on pay not exceeding Rs. 50 per mensem, be signed by the civil surgeon of the district in which the candidate is resident or in which he is to be employed, provided that a civil surgeon shall not examine a candidate or grant him a certificate except on the written request of the appointing authority.

13. Before the civil surgeon is requested to examine a candidate, the appointing authority shall, as far as possible, satisfy himself that the candidate has not previously been rejected as unfit for permanent employment by any medical authority in England or India and if the candidate has been so rejected the appointing authority shall bring the fact prominently to the notice of the civil surgeon and shall state the cause of the rejection, if known or ascertainable, in the letter to the civil surgeon.

14. In the case of a candidate for appointment to a post of which the pay does not exceed Rs. 50 per mensem, the appointing authority may, at his discretion, accept a certificate in the prescribed form from any medical practitioner who has registered his name under the U. P. Medical Act, III of 1917 or from a Vaidya or Hakim registered with the Board of Indian Medicine, Uttar Pradesh, under the Uttar Pradesh Indian Medicine Act, 1939 (Act X of 1939) or from a homoeopathic medical practitioner registered with the Board of Homoeopathic Medicine, Uttar Pradesh, under the U.P. Homoeopathic Medical Act, 1951 (U. P. Act no. VIII of 1952); provided that where a candidate has previously been rejected as unfit for permanent employment, the appointing authority shall require an examination by the civil surgeon and shall, as in the preceding rule, take steps to make the civil surgeon acquainted with the facts, as far as known or as certainable, regarding the candidate's previous rejection.

NOTE—Executive engineers in the Public Works Department, Buildings and Roads Branch, exercise the powers of the appointing authority under this rule in respect of government servants under their control.

15. If in any case a candidate is not satisfied with the decision of the civil surgeon, he may appeal to the Divisional Medical Invaliding Board through the head of the office or department concerned, and the latter may, at his discretion accept and forward the appeal or refuse to do so, provided that he shall refuse to forward the appeal in any case in which a member of the Divisional Board has already expressed or recorded an opinion unfavourable to the employment of the candidate. When an appeal is allowed the candidate must appear, at his own expense, at the next meeting of the Board.

15-A. There will be no right of appeal from a medical board special or standing; but if Government are satisfied, on the evidence produced, of the possibility of an error of judgment in the decision of the first medical board, it will be open to Government to allow an appeal to a second medical board.

16. When a government servant in whom a defect has been noticed by the examining surgeon, but which defect is not considered to be a disqualification for employment in the particular office or department in which he is serving, is subsequently transferred to another office or department the duties of which are of a different character, the transfer shall not be regarded as permanent until the civil

surgeon or other medical authority has at the written request of the head of the new office or department, certified either that the defect previously noticed has disappeared or that it does not constitute a disqualification for the new duties entrusted to the government servant.

17. No woman candidate for permanent employment in the service of the Government shall be required to undergo a medical examination by a male medical officer. In such a case the appointing authority may, at his discretion, accept a certificate in the prescribed form from any registered medical woman and preferably from a registered Medical woman in government employ.

NOTE—In the case of woman teachers in the girls' model schools, the appointing authority is authorised to accept a certificate from the circle-inspectress of schools concerned to the effect that the candidate is physically and mentally fit for service under the government. If the inspectress has any doubt as to the physical fitness of a candidate, the production of a certificate in the prescribed form from a registered medical woman, and preferably from a registered woman in government employ, should be insisted upon.

CHAPTER-III-A—COMPENSATORY ALLOWANCES

Rules made by the Governor under Fundamental Rule 44

PART I

17-A. The rules in this part apply to the ministerial government servants (including Assistant Secretaries to Government) and inferior government servants of the Civil, Finance and Public Works Department Secretariats, who move with the Government to Naini Tal.

NOTE—Under the order of the Governor under section 305 of the government of India Act of 1935 and the provisions of the government of India (Governors Privileges and Allowances) order, 1936, the rules contained in Part I of this Chapter apply also to the ministerial and inferior establishment of the offices of the Secretary and military Secretary to the governor who may be required to move with the governor to Naini Tal. Any amendment of the rules in this part shall require the approval for the governor, before it can be made applicable to the establishments mentioned above.

A—Ministerial Establishment

17-B. (1) A house-rent allowance for a seasonal stay at Naini Tal shall be made at the following rates:

Married Officials

One month's pay subject to a maximum of Rs. 400 and a minimum of Rs. 125.

Bachelors

Half month's pay subject to a maximum of Rs. 200 and a minimum of Rs. 75.

(2) For the purpose of these rules and subject to the provisions of rule 17-C a government servant will be regarded as married if he has drawn travelling allowance for his family for the journey to Naini Tal, under the special travelling allowance rules applicable to the ministerial establishments mentioned in rule 17-A:

Provided that a government servant, who at the time of proceeding to the hills, is a bachelor, but subsequently gets married, will be eligible for house rent at married rates for the period of his wife's stay with him at Naini Tal.

(3) The amount of allowance in each case shall be paid in one lump sum in the month of May ordinarily and shall be based on the rate of pay—substantive, temporary or officiating—drawn on April 1, of the year in which the allowance is granted subject to the proviso that, in respect of temporary or officiating appointments the arrangements as existing on April 1, are of not less than three months' duration at Naini Tal. When an arrangement as existing on April 1, is of less than three months' duration, the allowance shall be calculated on substantive pay.

In the case of a government servant who is taken to Naini Tal subsequent to the date on which the Secretariate opens there, the allowance shall be based on the rate of pay drawn by him on the date of joining at Naini Tal, provided that the arrangement which necessitates his posting to Naini Tal lasts for not less than three months.

NOTE—A married female government servant is not entitled to house rent allowance at the married rates unless her husband is entirely dependent on her.

17-C. The allowance is admissible to government servants who hold, or are on probation in substantive appointments and also to those who hold temporary or officiating appointments, provided that the temporary or officiating appointment lasts at Naini Tal for more than three months and the government servant is not actually recruited at that station.

17-D. The full rate of allowance for each season shall only be granted when the stay of the individual concerned extends to three months or more. Where the period of stay is less, the amount of the allowance, subject to the limits laid down

in rule 17-B, shall be referred for the orders of the Government in the Finance Department. This condition applies to cases where the full seasonal allowance is drawn, though at the time of drawal the period of stay has not extended to 3 months or more, but is likely to do so. If in any such case the period subsequently falls short of the minimum specified, the question of the amount to be recovered, in suitable instalments by deduction from pay, from the government servant concerned shall be referred to the Government in the Finance Department for orders.

The married rate is not admissible unless a government servant's family has resided in Naini Tal for (a) as long as the government servant himself, or (b) a period of three months, whichever is less.

Exception—Where the family actually proceeds to Naini Tal and the children return to school in the plains, the minimum period under (b) shall be six weeks.

17-E. Notwithstanding anything in rules 17-B to 17-D, government servants who occupy government quarters shall not be eligible for the allowance. They shall be charged rent at the concessional rates laid down in the rules for the occupation of the Secretariate quarters at Naini Tal.

B—Inferior Establishment

17-F. Inferior government servants of the Secretariate who move with the Government to Naini Tal as also inferior government servants of the offices of the Secretary and Military Secretary to the Governor who move with the Governor to that station will receive a monthly allowance according to the scale given in Subsidiary Rule 17-G-3(b). The allowance may be drawn for a period during which the office is open at Naini Tal and for four days prior to the date of opening and for four days subsequent to the closing at Naini Tal. The allowance is not permissible during any leave other than earned leave and the following principles shall be observed in granting the allowance during earned leave:

(a) The head of the office will decide in each case who shall draw the allowance, the only requirement being that no extra expense will be caused to Government.

(b) The absentee will draw the full allowance when no local allowance is given to acting government servants in the chain of arrangements consequent on his going on leave.

(c) The absentee will draw nothing if the whole of his allowance is absorbed in the local allowances granted to acting government servants in the chain of arrangements consequent on his going on leave.

(d) The absentee will draw the difference between his allowance and the amount of it absorbed in the grant of local allowances to acting government servants in the chain of arrangements consequent on his going on leave.

PART—II

Establishments of Heads of Departments, other officers and of the Central Press at Allahabad and the Branch Press at Lucknow.

17-G (1) The establishment of the Central Press at Allahabad and the Branch Press at Lucknow which moves with the Government to Naini Tal, and establishments permitted to accompany certain heads of departments and other officers to Naini Tal at the expense of the Government, will be granted the following allowances during their stay at that station:

A—Ministerial Establishments

(2) The establishments of heads of departments and others mentioned in the following statement will be given a house rent allowance at the rates mentioned in rule 17-B for their stay at Naini Tal, subject to the condition that the rates of married officials will only be given to a government servant who actually takes his family with him to Naini Tal. The allowance will be paid in moieties, the second moiety being paid only if the head of the department or other authority mentioned in column 2 certifies that the government servant had to meet the full season's house rent and was unable to sub-let his quarters:

Statement

Number	Designation	Period of stay permitted in the hills	Staff
1	2	3	4
1	Member of the Board of Revenue.	Three months in all, any time between April 15 and October 15.	One clerk each.
2	Inspector General of Police.	May 1 to June 30, and 30 days between September 1 and October 15.	One clerk.
3	Assistant to Deputy Inspector General of Police, Criminal Investigation Department,	May 15 to July 14 and 30 days between September 1 and October 15.	Ditto.

	Investigation Branch.		
Number	Designation	Period of stay permitted in the hills	Staff
1	2	3	4
4	Inspector General of Prisons.	May 1 to June 30, and 30 days between September 1 and October, 15.	Ditto.
5	Director of Medical and Health Services.	Ditto.	Ditto.
5A	Director of Education	Ditto.	Ditto.
6	Excise Commissioner	Ditto.	Ditto.
6A	Inspector General of Registration.	Ditto.	Ditto.
7	Superintending Engineers, Public Works Department, Buildings and Roads Branch.	Ditto.	One clerk each.
8	Chief Engineer, Local Self-Government Engineering Department.	May 1 to June 30, and 30 days between September 1 and October 15.	One clerk.
9	Director of Agriculture.	Ditto.	Ditto.
10	Registrar, Co-operative Societies and Director of Industries.	Ditto.	Ditto.
11	Superintending Engineers, Public Works Department, Irrigation Branch.	Three and a half months between May 15 and October 15.	One clerk each.
12	Director of Animal Husbandry.	May 1 to June 30, and 30 days between September 1, and October 15.	One clerk.

NOTES—(1) The house rent allowance given under this rule will be in respect of the entire period of stay in the hills, and no separate allowance is admissible in respect of a second visit during September-October.

(2) The Electric Inspector to Government is permitted to recess in the hills from 1st May to 30th June in each year and to take one clerk and peon with him. The clerk and the peon will be entitled to travelling and daily allowances as mentioned in rule 4 in Part III of Appendix VI of the Financial Hand book, Volume III.

3. (a) The establishments of the following heads of departments and other officers who are required to stay at Naini Tal for the full season or the greater part of the season will receive a monthly allowance according to the scale prescribed in clause (b) of this rule:

Number	Designation	Period of stay permitted in the hills	Staff
1	2	3	4
1	Legal Remembrancer to Government.	Full period of the stay of Secretariate	One clerk.
2	Chief Engineer, Public Works Department, Buildings and Roads Branch.	Ditto...	Ditto.
2A	Chief Engineers, Public Works Department Irrigation Branch.	Ditto...	One clerk each.
3	Secretary, Board of Revenue	Full period of the stay of Secretariate	Three clerks.
4	Deputy Legal Remembrancer to Government.	Ditto...	One clerk.
5	Deputy Inspector General of Police, Criminal Investigation Department.	Ditto...	Ditto.
6	Assistant to the Deputy Inspector General of Police, Criminal Investigation Department, Special	Ditto	One Deputy Superintendent of Police, one Inspector of Police and two

	Branch.		clerks.
7	Assistant to Inspector General of Police.	Ditto	Two clerks.
Number	Designation	Period of stay permitted in the hills	Staff
1	2	3	4
8	Superintendent, Printing and Stationery and Deputy Superintendent in-charge of Branch Press, Lucknow.	Ditto	Such staff as may be sent by the Superintendent, Printing and Stationery, from the Central Press at Allahabad and by the Deputy Superintendent In-charge of the Branch Press Lucknow.

(aa) The office establishment, including inferior staff of the Chief Conservator of Forests which moves to Lucknow during the winter season will receive a monthly allowance according to the scale prescribed in clause (b) of the rule for the period of its stay in Lucknow. The provision of notes 1 and 3 below that clause will apply mutatis mutandis to this establishment also in respect of its stay in Lucknow.

(b) The monthly allowance admissible to the clerks shown in the table in clause (a) above, will be according to the following scales:

Pay	Unmarried	Married
	Rs.	Rs.
Not less than Rs. 360 per mensem	110	120
Not less than Rs. 240 per mensem but less than Rs. 360 per mensem	90	110
Not less than Rs. 200 per mensem but less than Rs. 240 per mensem	75	95
Not less than Rs. 140 per mensem but less than	55	75

Rs. 200 per mensem		
Not less than Rs. 75 per mensem but less than Rs. 140 per mensem	40	55
Not less than Rs. 40 per mensem but less than Rs. 75 per mensem	30	40
Pay	Unmarried	Married
	Rs.	Rs.
Not less than Rs. 35 per mensem but less than Rs. 40 per mensem	20	25
Not less than Rs. 28 per mensem but less than Rs. 35 per mensem	14	17
Not less than Rs. 22 per mensem but less than Rs. 28 per mensem	10	10
Not less than Rs. 12 per mensem but less than Rs. 22 per mensem	6	6
Less than Rs. 12 per mensem	5	5

NOTE—(1) The married rate is not admissible unless a government servant's family has resided in Naini Tal for (a) as long as the government servant himself, or (b) a period of three months, whichever is less.

Exception—When the family actually proceeds to Naini Tal and the children return to school in the plains, the minimum period under (b) shall be six weeks.

NOTE—(2) In the case of an inspector of the Criminal Investigation Department supplied with rent-free quarters at Naini Tal the allowance admissible in accordance with the above scale will be reduced by Rs. 25 per mensem.

NOTE—(3) The provisions of Subsidiary Rule 17-F will also apply to the establishments of heads of departments and other officers enumerated in sub-rule 3(a) above.

NOTE—(4) The Deputy Superintendent of Police accompanying the Assistant to the Deputy Inspector General of Police, Criminal Investigation Department, Special Branch, to Naini Tal is allowed house rent allowance at the rates mentioned in rule 17-B which may be paid in accordance with and subject to the conditions laid down in the rules for ministerial establishments in Part I.

(c) The establishment of an office of the Legislature when it moves to Naini Tal in connection with the Sessions of the Legislature will receive, if their period of stay at that place exceeds six weeks, a monthly allowance according to the scale prescribed in sub-clause (b) of this clause subject to the maxima laid down in rule 17-B.

(d) The sub-assistant surgeon attached to the Military Secretary to the Governor who may be required to move with the Governor to Naini Tal is entitled to a monthly allowance according to the scale prescribed in sub-clause (b) of this clause during the period of his stay at that station.

B—Inferior Establishments

4. An inferior government servant will receive a monthly allowance according to the scale given in clause 3(b) above in respect of his stay at Naini Tal except that no allowance will be admissible to an inferior government servant accompanying a head of department or other officer mentioned in column 2 of the statement in clause 2 above for a second visit in September-October.

NOTE—The principles laid down in Subsidiary Rule 17-F will also apply to an inferior government servant referred to above who is granted earned leave during his stay at Naini Tal.

CHAPTER IV—FIXATION AND RECOVERY OF RENT OF RESIDENCES

Rules made by the Governor under Fundamental Rule 45

18. When a building owned or leased by the Government or a portion thereof has been made available by the Government for use as a residence by a government servant under their administrative control, such building or part of a building may be allotted to a post specified in the order of allotment for use as a residence by the incumbent of the post.

18-A. (1) The incumbent, whether permanent or temporary, of a post to which a residence has been allotted under rule 18 shall be considered to be inoccupation of the residence during the period of his incumbency unless the allotment is changed or suspended under these rules.

(2) A government servant shall not be considered to be in occupation of a residence only by reason of the fact that he shares it with another government servant who is in occupation thereof.

(3) A government servant shall not be considered to be in occupation of a residence when he proceeds on leave unless the Government otherwise direct. But if he is permitted to prefix gazetted holidays to his leave or affix gazetted holiday to leave or joining time, he shall be considered to be in occupation of the residence for the period of the said holidays.

(4) When a post is vacant, no one is liable for the rent of the residence allotted to it. In such cases it is not necessary to suspend the allotment of the residence to the post, but the officer who is in immediate administrative control of the post must communicate to the Accountant General the fact that the post is vacant and the period for which it will remain vacant.

*(5) (a) The incumbent of a post to which a residence is allotted shall vacant the residence occupied by him on his transfer before the expiry of the period of joining time (exclusive of journey time permissible to him). He may be permitted to occupy the residence in his occupation beyond the period of joining time as indicated above on payment of rent as follows:—

(i) normal rent under F. R. 45-A-IV (b) for one month from the date of transfer;

(ii) the standard rent of the residence for the next two months;

(iii) double the standard rent for the following two months; and

(iv) triple the standard rent for any subsequent period.

(b) In case, however, permission for continued occupation beyond joining time as referred to in sub-paragraph (a) above, is not obtained or is not granted, the occupation will be unauthorised and the incumbent will be liable to action in accordance with the law on the subject.

*As amended vide O. M. No. G—1—1243—X—534 (119)/69 dated 11-1-1973 and became effective from 11-1-1973.

(c) (i) In the event of death or retirement from service the incumbent and/or his family, as the case may be, may remain in occupation of the residence after the date of death or retirement, for a period of one month at normal rent and thereafter for a period not exceeding three months at the standard rent of the residence.

(ii) In the event of resignation, dismissal or removal from service, the incumbent and/ or his family, as the case may be, may remain in occupation of the residence for a period of one month at normal rent from the date of resignation, dismissal or removal from service.

(iii) Where the concession of rent-free quarter was enjoyed by the incumbent before the event of death, dismissal, removal or retirement from service, the same shall be admissible to him and/or his family, as the case may be, for a period of one month from the date of death, dismissal, removal or retirement from service:

Provided that if the residence is occupied even beyond the period stipulated in clauses (i), (ii) and (iii) of sub-para (c) above the incumbent shall be required to pay triple the standard rent of the residence for any such period.

NOTE—Normal rent means the standard rent of the residence or ten per cent of the monthly emoluments of the incumbent whichever is less, and municipal and other taxes payable by the Government in respect of the residence not being in the nature of house or property tax.

18-B. When an officer is transferred from a station and there is no other officer on the spot to relieve him and charge is temporarily made over to a subordinate government servant, no rent should be charged from the subordinate government servant for the period the official residence remains actually vacant up to a maximum period of one month.

18-C. (1) The Government may suspend the allotment of a residence to a post:

(a) which is temporarily held by a government servant under Fundamental Rule 49 in addition to another post, if the government servant does not actually occupy the residence;

(b) the incumbent of which discharges the duties of another post, if such duties prevent him from occupying the residence;

(c) to which a government servant has been transferred to another post in the same station, if the government servant is in occupation of a residence owned or leased by the Government and the Government do not consider it necessary that he should change his residence;

(d) the incumbent of which habitually lives in the orthodox Indian style, if the residence has been built in the European style;

(e) the incumbent of which habitually lives in the European style, if the residence has been built in the orthodox Indian style; or

(f) in which a government servant is officiating for a period not exceeding two months, if the government servant is prevented from actually occupying the residence by circumstances, which, in the opinion of the Government, justify the suspension of the allotment; in exceptional cases where the officiating period exceeds two months but does not exceed six months, the allotment may be suspended with the consent of the Government in the Finance Department;

(g) when the residence is rendered uninhabitable by reason of extensive repairs being in progress or from any other cause.

(2) An order of suspension under this rule shall terminate on the next change of incumbents or when the circumstances justify the suspension cease to exist, whichever is earlier.

(3) When the allotment of a residence to a post has been suspended under sub-rule (1), the residence may be allotted to any other government servant or, if it is not required by any other government servant, to any suitable person:

Provided that the allotment to such government servant or person shall terminate not later than the date on which the period of suspension terminates.

18-D. A government servant in occupation of a residence may sub-let it, subject to the following conditions, namely:

(a) The lessee shall be a person approved by the head of the department in whose charge the residence is;

(b) the sub-tenancy shall not be recognized by the Government;

(c) the lessor shall remain personally responsible for the rent and any damage caused to the residence beyond fair wear and tear;

(d) the sub-tenancy shall terminate not later than the date on which the lessor ceases to hold the post to which the residence has been allotted;

(e) the rent payable by the lessee shall not, except with the previous sanction of the Government in special circumstances, exceed the rent payable to the Government by the lessor; and

(f) the rent payable to Government by the lessor shall be the rent payable by him if he had not sublet the residence or the rent payable by the lessee if the residence had been allotted to him direct by the Government, whichever is higher.

Order of the Governor regarding Subsidiary Rule 18D(f)

In the case of sub-letting of a government residence when the lessor, is not entitled to rent-free quarters or house-rent allowance in lieu but the lessee is so entitled, the rent payable by the lessor should be the rent payable by him if he had not sub-let the residence, or the rent payable by the lessee if the residence had been allotted to him direct by Government otherwise than free of rent, whichever is higher.

When a government residence is sub-let and the lessor and the lessee are, or the lessor is, entitled to rent-free quarters or house rent allowance in lieu, the following procedure should be adopted in regard to the recovery of rent:

(i) When both the lessor and the lessee are entitled to rent-free quarters or house-rent allowance in lieu, the lessor will pay to Government an amount equivalent to the higher of the two house rent allowances; and

(ii) When the lessor is entitled to rent-free quarters or house-rent allowance in lieu and the lessee is not so entitled, the lessor will pay to Government an amount equivalent either to the house-rent allowance admissible to him or to the rent payable by the lessee if the house had been allotted to him direct by Government, whichever is higher.

18-E. Government servants holding posts to which residences have been allotted may exchange residences with the permission of the authority which made the allotment. Such exchange shall not be recognized by the Government. Each government servant shall remain responsible for the rent of the residence allotted to the post held by him.

18-F. The head of the department, in whose charge the residence is, may permit a government servant during temporary absence from his station on leave or duty to store his furniture and other belongings at his own risk, free of rent, in the residence occupied by him prior to such a absence when both the conditions specified below are fulfilled:

(a) The temporary incumbent does not require the residence and is exempted from the payment of the rent thereof; and

(b) arrangements cannot be made to lease the house to a suitable tenant during the absence of the permanent incumbent.

18-G. A government servant shall be considered to be in occupation of his residence when absent on tour or at a hill station where he is permitted, but not required, by the Government to reside.

18-H. When a government servant is supplied with residences in more than one station —

(1) each residence will be held to be in occupation by him until such time as another such residence is occupied;

(2) absence from the residence in occupation on tour will not absolve him from payment of rent there for during the period of such absence;

(3) if, during his tour, he goes to the station in which another residence has been provided for him and occupies that residence, he shall be charged for the period of such occupation the higher of the two rates payable by him for the occupation of either of the two residences;

(4) rent shall be charged at the prescribed rates for the occupation of each residence if more than one residence is in occupation simultaneously otherwise than in circumstances in (3) above.

18-I. A government servant to whom a residence is allotted for a part only of the year shall, if the residence is occupied beyond that period, be deemed to be in occupation for such additional period and shall be liable for rent for the additional period at the prescribed rate.

18-J. Expenditure incurred in providing quarters for armed police guards in the residence of a Commissioner, District Magistrate, Joint Magistrate or Superintendent of Police shall be excluded from the capital cost of the residence for the purpose of calculating the standard rent.

Rules made by the Governor under Fundamental Rule 45 A-II, proviso (i)

19. When the actual cost of acquisition or construction of a residence is not known, the present value of the residence, exclusive of the site on which it stands, shall be estimated by the executive engineer, and fixed by the Government.

The present value shall be determined as follows:

The plinth area of the building will be ascertained and the present day cost of constructing a building of similar size and specification then estimated at plinth area rates. From the figures so arrived at will be deducted—

(a) a percentage, estimated by the executive engineer from inspection, representing depreciation or obsolescence of the materials in the building;

(b) a lump sum representing such damage which may exist but which does not affect the life of the building; and

(c) if necessary, a further lump sum deduction representing the value of those features which exist and which have been included in the plinth area valuation but which represent no value to a tenant (e.g. exceptionally thick walls, mosaic mural decoration, tahkhanas and the like).

Rules made by the Governor under Fundamental Rule 45 A-II, proviso (ii)

19-A. Where the amount paid for a property is known but the amount actually paid on account of the site is not known, the cost of the site at the time of its acquisition shall be determined by the head of the department by comparing it with similar land, the value of which at the time of the acquisition of the site in question can be ascertained from the record of the district or other government offices. If the cost of the site cannot be so determined, it may be taken to be that proportion of the book-value of the house which the present market value of the site, as assessed by the district officer, bears to the present market value of the whole premises.

19-B. Expenditure on the following objects shall be considered to be expenditure upon the preparation of a site, viz.:

(a) Levelling;

(b) Clearance;

(c) Culverts.

NOTE—Fencing and approach roads and other roads and paths within the confines of the site shall be considered as part of the expenditure on or value of the residence as distinct from that of the site.

19-C. If the actual cost of the works mentioned in rule 19-E cannot be ascertained from any records, then it may be assumed to be the same as their present market value as assessed by the executive engineer of the division; provided that if any work was constructed prior to January 1, 1918 only two-thirds of its present value as assessed by the executive engineer shall be taken as equal to the expenditure on the work.

19-D.

Rules made by the Governor under Fundamental Rule 45 A-II, proviso (vi)

19. E. For the purpose of assessing the cost or value of sanitary, water supply and electric installations and fittings, all materials and articles required or used from that point from which the installation is peculiar to the residence concerned, and all movable fans and lights supplied in the residence at the expense of the Government, shall be deemed to be fittings. This includes, in the case of electric installations, glass shades, but not bulbs, silk shades or other perishable articles.

NOTES—(1) In the case of more than one residence being connected with one branch from the public drain, mains or supply line, the cost of the connecting drain, main or supply line from the public drain, mains or supply line a shall be apportioned between the residences served in proportion the capital cost of the several installations in each residence.

(2) In assessing the cost of sanitary, water-supply and electric installations the cost of labour shall be included.

(3) The distribution of the capital cost of water-supply, sanitary and electrical installations between the residential and non-residential portions of a building should be made on the basis of the actual cost of the relative fittings installed in each of the residential and non-residential portions of the building, anything common being divided in proportion to the capital cost of the installation in those portions. The provision of this note applies to buildings fitted with such installations after January 1, 1934.

(4) Electric heaters or water heaters which are fixed to walls, floors, or ceilings of Government buildings should be classified as fittings for the purpose of this rule, while "portable" heaters or water heaters which obtain their electric energy by means of a movable plug in a socket in the wiring system should be classified as furniture.

19-F. The Government have prescribed the following maximum scale for electrical fittings to be fixed in residences provided by the Government other than Government Houses and residences of Ministers:

Average pay of the post (excluding overseas pay)		Ceiling fans	Table fans	Lights (pendants or brackets)	Table lamps	Wiring point (fans and lights)	Plug wiring points (fans and lights)	Electric bells	Power plugs
1		2	3	4	5	6	7	8	9
1.	Less than Rs. 250, per mensem.	2	1	7	1	9	3	Nil	1
2	Rs. 250 per mensem and above but less than Rs. 500 per mensem.	4	1	16	1	20	6	1	1

1		2	3	4	5	6	7	8	9
3	Rs. 500 per mensem and above but less than Rs. 1,200 per mensem.	5	2	22	2	27	7	2	2
4	Rs. 1,200 per mensem and a above but less than Rs. 1,500 per mensem.	5	2	26	2	31	8	2	3
5	Rs. 1500 per mensem and above.	6	3	30	2	36	10	4	3

19 G. The following is the maximum scale for water and sanitary fittings to be fixed in government residences other than Government Houses and residences of Ministers:

Bath tub	1	In each bathroom with necessary connection to mains and sewers.
Wash hand basin	1	
Water closet	1	
Hot water boiler	1	For the whole house.

One sink each in the kitchen and pantry.

One electric pumping set, provided there is no general water supply system in the area in which the residence is situated and it is necessary to instal such a set for the supply of water.

Rules made by the Governor under Fundamental Rule 45 A-III

20. (1) Leases by the Government of buildings from private persons or bodies should ordinarily provide that the lessor will execute all structural repairs before the building is occupied and will carry out such additions, alterations and repairs as are necessary to render the building habitable and suitable for the purpose for which it is required. In the event of any addition or alteration to the building being made subsequent to the signing of the lease at the request of the occupant and at the expense of the Government, the consent of the owner must first be obtained in

writing, unless the work is considered by the Government to be essential for sanitary reasons, and the rent payable by the occupant will be increased under the following rules:

(i) If the lessor agrees to take over the work done on the expiry of the lease and to pay to the Government the original cost of that work, less an allowance for deterioration, which should be fixed before the work is done, the occupant will be required to pay the following additional charges:

(a) A percentage of the capital cost equal to such rate of interest as may from time to time be fixed by the President of India in respect of officers under his rule-making power or by the Governor in respect of government servants under his rule-making power, as the case may be, for the purposes of Fundamental Rule 45-A-III(b) (i);

(b) the percentage or amount fixed for deterioration;

(c) the annual estimated charges for maintenance and repairs of the additional work (if repairs are executed by the Government); or

(ii) If the landlord refuses to accept any liability for the additional work, the rent payable by the occupant will be increased by a sum sufficient to cover during the period of the lease—

(a) the capital sum expended including interest at such rate as may from time to time be fixed by the President of India in respect of officers under his rule-making power or by the Governor in respect of government servants under his rule-making power, as the case may be, for the purposes of Fundamental Rule 45 A-III(b)(i) L;

(b) the annual estimated charges for maintenance and repairs of the additional work.

NOTE—The amount to be recovered monthly from the tenant should be fixed when the work is completed and should be distributed equally throughout the remaining period of the lease.

In case (i) interest will be calculated on half of the amount of the less half the amount which will be recovered on account of deterioration.

In case (ii) interest will be calculated on half the amount of the outlay.

(2) Capital expenditure under clause (ii) of the above rule should only be incurred when absolutely necessary, and the previous approval of the Government in the Finance Department should be obtained in cases where the capital expenditure under sub-clause (i) or (ii) of the above rule will raise the rent of the leased

building to an amount in excess of 10 per cent of the monthly emoluments of the class of the government servant who usually occupy the building.

20-A. In the case of residences owned or leased by the Government the addition to be made for meeting ordinary and special charges of maintenance and repairs and municipal and other taxes in the nature of house or property tax payable by the Government shall be as follows:

(a) For ordinary maintenance and repairs and municipal and other taxes in the nature of house or property tax payable by the Government the rent shall be one-twelfth of the amount estimated as the annual cost of the ordinary repairs, together with a proportional share of the expenditure on repairs that may be required quadrennially or at other intervals, plus one-twelfth of the amount of all municipal and other taxes in the nature of house or property tax payable in a year by the Government. Municipal and other taxes not in the nature of house or property tax which by agreement or local rule or custom are levied on the occupant and not on the owner shall be payable by the occupant in addition to the rent payable under these rules. Such taxes will not be taken into account in the estimate of the executive engineer. Where any such tax is payable by the Government it shall be recovered from the occupant along with the rent at a monthly rate of one twelfth of the amount payable in a year by the Government provided that the recovery of the tax, like that of rent, will be made from him only for the period during which he is or is deemed to be in occupation of the residence.

(b) For special maintenance and repairs the monthly rent shall be determined on an estimate of the life of each class of work in the building.

(c) For service installations (water-supply, sanitary, heating and electrical installations the rent shall be increased by 4 1/2 per cent and 5 per cent of the capital cost, as distributed below, and shall be one-twelfth per mensem of the total amount thus arrived at–

1) Water-supply and sanitary installations–

		Per cent
Annual repairs		1
Special repairs		3½
	Total	4½

(2) Heating and electrical installations—

		Per cent
Annual repairs		1½
Special repairs		3½
	Total	5

NOTE—(1) In calculating the above rents, the cost of service line, if any, will be ignored.

NOTE—(2) When special repairs are necessitated by the occurrence of fire, flood, earthquake, abnormal storm or other calamity, the cost of such repairs shall be shown separately in the capital and revenue accounts as revenue charges during the year and should not be taken into accounts as a basis for the revision of the rent or for recovery under clause (b) above,

20-B. In the case of residences comprising separate complete sets of quarters for occupation by different tenants, the standard rent for each set must be calculated separately under Fundamental Rule 45-A and the expenditure and accounts of each set must be booked and kept separately.

20-C. The rent calculated under rules will remain in force for a period of five years and will not be varied on account of minor additions and alterations, provided that the expenditure on such additions and alterations does not exceed in any one year one percent of the capital cost of the residence or Rs. 500, whichever is less. But whenever any additions and alternations, which add to the accommodation or involve replacement of the existing type of work by work of a more expensive character and the expenditure on which exceeds this limit, are made, the cost of such additions and alterations including the cost of any minor additions and alterations of the same nature, which have been previously ignored under this rule, shall be added to the capital cost and the rent increased accordingly irrespective of the fact whether the period of five years has expired or not.

The same principles will be observed when instead of an increase in the capital cost of a residence there is a decrease in it due to the writing off of a portion of it not exceeding in any one year one percent of the capital cost or Rs. 500, whichever is less.

21. * * * *

Rules made by the Governor under Fundamental Rule 45 A-VI

22. Provision of extra amenities in connexion with official residences, such as furniture, tennis courts, gardens, cow-sheds, fowl-houses, refrigerator, etc. shall be subject to the following conditions:

(a) that such amenities are not greater or more expensive than is reasonable having regard to the official position of the occupant, the social duties it entails, and other relevant circumstances;

(b) that such amenities shall not, except in special circumstances, be provided for government servants who are entitled to free quarters.

NOTE—(1) The following are the only charges which may be incurred in connexion with the provision and maintenance of tennis courts when these are provided in Government residences:—

(i) Construction of the court and of retaining walls, where necessary.

(ii) Surfacing of the court with bajri, grass, cement, etc.

(iii) Provision and erection of posts and wire netting for the purpose of enclosing the court and of permanently fixed post and apparatus for suspending lawn tennis nets.

(iv) Provision and erection of fixtures and appurtenances for hanging screens.

(v) Maintenance of the foregoing items.

The cost providing and renewing tennis nets, the marking of courts, and the provision of screens shall not be admitted as a charge against the Government.

22-A. Rent for tennis courts, gardens, cow-sheds, etc. constructed and maintained by the Government shall be—

(a) interest at the same rate as is applied for purposes of Fundamental Rule 45-A-III on the capital value of the amenity provided at the cost of the Government;

(b) the amount estimated by the Deputy Director of Gardens, Uttar Pradesh, as necessary for the annual upkeep of the tennis court, garden, etc. including all charges such as of malis, coolies, manure, seeds and bullocks for drawing water or other charges for water;

(c) the annual cost of repairs to any structural features.

NOTE—(1) The value of the site shall be excluded in calculating the rent of extra amenities under this rule.

NOTE—(2) When the capital cost of any gardens or lawns cannot be ascertained the case should be reported to the Government for orders on merits.

NOTE—(3) In calculating the monthly rent of gardens, the average receipts obtained from the sale of grass and unserviceable garden tools, etc. (but not from sale of dead trees) should be deducted from the annual cost of maintenance of the garden concerned.

22-AA. Rent for an electric pumping set which does not fall under Subsidiary Rule 19-G and which has been installed in a residence at Government expense at the request of its occupant shall be recovered monthly at one-twelfth of the amount annually required for the payment of interest at the rate prescribed under rule 22 F plus annual repairs at 1½ per cent and special repairs and depreciations at 8½ per cent on the capital cost of the set.

Once a pumping set has been installed in a residence at the request of an occupant, every government servant occupying the residence shall be liable to pay rent for the pumping set irrespective of whether he requires or uses it or not. He will also bear the cost of the electric current consumed in operating it.

22-B. The Government may in special circumstances by order remit or reduce the additional rent for services other than water supply, sanitary or electric installations and fittings such as furniture, tennis courts, gardens, cow-sheds, fowl-houses, etc. maintained at the cost of the Government.

22-C. Rent on furniture supplied during 1921 and up to 19th June, 1922, will be charged at 8 per cent per annum on the capital value and any supplies made after that date will be charged at 12 per cent on the capital value involved. The details of 8 and 12 per cent respectively are given below:

Details of 8 per cent		Details of 12 per cent
Interest	3½ per cent	6 per cent
Repairs	1½ "	3 "
Renewals	3 "	3 "
	8 "	12 "

22-D. The rent to be recovered on account of refrigerators supplied by the Government shall be calculated as follows:

Interest on the cost of the refrigerator 6 per cent per annum.

Depreciation charges	8.5 per cent per annum.
Maintenance charges	Rs. 25 per annum.

Example— The monthly rent to be recovered on a refrigerator costing Rs. 1,000 will be—

	Rs.
Interest at 6 per cent per annum	60
Depreciation charges at 8.5 per cent per annum.	85
Maintenance charges	25
Total	170

or Rs. 170 divided by 12 – Rs. 14 per mensem.

NOTE—The occupant of a residence in which a refrigerator is installed is liable for the rent thereon even if he does not utilize it. In addition he will of course bear the cost of the electric current consumed in operating it.

22 E. * * * *

22-F. Except as otherwise provided in these rules the interest on the capital cost of special services falling under Fundamental Rule 45A-VI shall be charged at the same rate as is applied for purposes of Fundamental Rule 45A-III.

22–G. Administrative departments of the Government and heads of departments have been authorized to sanction additional rents and charges for extra amenities according to the above rules.

23. * * * [See the note below rule 45-A-II of the Uttar Pradesh Fundamental Rules in Part II of this volume].

CHAPTER V—ACCEPTANCE OF HONORARIA AND FEES

Rules made by the Governor under Fundamental Rule 47

24. Subject to the conditions prescribed in rules 25 to 34, a head of a department may sanction the grant of an honorarium to a government servant under his administrative control or the acceptance by such a government of a fee. No government servant may accept an honorarium or a fee without such sanction, or without the orders of the Government.

NOTE—(1) The employment by a Public Service Commission, or by the Board of High School and Intermediate Education, Uttar Pradesh, or by the Registrar, Departmental Examinations, Uttar Pradesh, or by the Board of Homoeopathic Medicine, Uttar Pradesh, or by the Registrar of the various other examinations in the Education Department, or by the State Board of Technical Education, Uttar Pradesh, or by the Central Secretariate Training School (Examination Wing) as setters, moderators, examiners, tabulators and checkers of any government servants serving under the Government of Uttar Pradesh will also automatically imply the Government's sanction to their undertaking the work and accepting honoraria at the prescribed rates. The maximum prescribed limit for officers (gazetted and non-gazetted government servants) to receive honoraria and fees it employed by a Public Service Commission, or by the Board of High School and Intermediate Education, Uttar Pradesh, or by the Registrar, Departmental Examinations, Uttar Pradesh, or by the Board of Homoeopathic Medicine, Uttar pradesh, or by the Registrars of the various other examinations in the Education Department, or by the State Board of Technical Education, Uttar Pradesh, or by the Central Secretariate Training School (Examination Wing) or by any other examining body as setters, moderators, examiners, tabulators, checkers, etc. for the various examinations conducted by them in a single year from the various sources enumerated above will be Rs. 3,500 and that the honoraria and fees from one source or examining body to a person in a single year shall not exceed Rs. 1,500.

Order of the Governor regarding rule 24

The Regional Deputy Directors of Education, Uttar Pradesh, Regional Inspectresses of Girls Schools, Uttar Pradesh, and the Principal, Government Central Pedagogical Institute, Uttar Pradesh, Allahabad are authorized to permit Government servants in their respective Regions and subordinate to them to accept such examinerships and to receive therefore honoraria or fee, as the case may be, subject to the condition that the monetary limit in the case of a Government servant from one single source within a year shall not exceed Rs. 250 and a total of Rs. 500 from all sources taken together.

NOTE—(2) The grant of permission to a government servant invited by All India Radio to broadcast a talk, etc. from any of its stations will also automatically imply sanction to his accepting honorarium not exceeding the prescribed rates, if he wishes to do so, unless the authority competent to grant such permission directs otherwise.

24-A. Commissioners of Divisions are empowered to sanction the acceptance by tahsil clerks of recurring fees or allowances not exceeding Rs. 15 per mensem in each individual case from District Boards for doing the clerical work of the latter at tahsils in addition to their official dufites.

24-B. Government servants of the Public Works Department and also of the Local Self Government Engineering Department should be permitted to undertake private work only when it is of a public or semi-public nature, e.g., the design or erection of a large bank building or of a public hall, library or school or a water-supply or drainage scheme. They will not be permitted to undertake work which is of a purely private nature and which can be performed by private contractors or firms. These conditions will, however, not apply in the case of those government servants who have been definitely permitted by the terms of their agreement to undertake any private work.

25. The amount of an honorarium or fee must be fixed with due regard to the value of the service in return for which it is given.

26. When the service rendered falls within the scope of the ordinary duties of the government servant performing it, the test of special merit prescribed in Fundamental Rule 46 must be very strictly applied.

27. An honorarium shall not be given under these rules for superintending an examination which is compulsory for certain government servants or any other examination the conduct of which comes within the ordinary duties of the government servant or servants conducting them. But an honorarium may be granted to a government servant superintending an examination of candidates for admission to the public service or any other examination the conduct of which is declared by the Government or a head of department authorized to hold such examination not to come within the ordinary duties of the government servant or servants conducting them. If fees are levied from the candidates appearing at an examination and the amount of such fees is sufficient to cover the honoraria of the examiners, a head of department authorized to hold the examination may sanction the grant of honoraria, irrespective of the limit prescribed in rule 31.

28. Sanction must not be given to the acceptance of an honorarium or fee unless the work for which it is offered has been undertaken with the knowledge and sanction of head of the department, who must certify that its performance will involve no detriment to the official duties of the government servant performing it.

29. When a fee is paid for work done by a government servant during time which would otherwise be spent in the performance of official duties, the sanctioning authority may, for special reasons, which should be recorded, direct that the whole or any part of it be paid to the government servant. The procedure for the accounting of fees received by government servants for work done for private bodies or for another Government, is laid down in paragraphs 361A and 361B of the Financial Handbook, Volume V, Part I.

29–A. When a government servant is permitted to receive a fee in circumstances which necessitate his devoting his whole time to the work of the foreign employer to the exclusion of his regular duties the part of the fee to be credited to the Government shall not be less than the pay of the government servant plus contribution for pension and leave for the period of his absence from duty. If a government servant is required to devote his whole time to foreign service for a period exceeding ten days, he should be placed on foreign service in accordance with the rules for such employment.

30. When a government servant of an educational service is permitted to receive fees for private tuition, the financial limit of the power of sanction accorded by rule 31 shall be considered to apply to the total amount of fees to be accepted by such government servant during any particular scholastic term or vacation.

31.* For any individual piece of work a head of a department may sanction in the case of government servants subordinate to him (1) the grant of non-recurring honoraria not exceeding Rs. 375 in all, (2) the acceptance of a non-recurring fee or fees not exceeding Rs. 750 in all, or (3) the acceptance of recurring fee or fees not exceeding Rs. 30 per mensem in all.

Exception 1—The Director of Education, Uttar Pradesh, may sanction the acceptance of remuneration for the sale of the copyrights of books and also the acceptance of fee for private tuition up to the limit of Rs. 1,000.

Exception 2—The Transport Commissioner, Uttar Pradesh, may sanction, in the case of a government servant subordinate to him, the grant of non-recurring honoraria not exceeding Rs. 5,000 in all for one Mela, subject to the conditions laid down in Note 2 below this rule.

NOTE (1) The limits specified in items (2) and (3) above refer to the total amount of fee or fees inclusive of the share creditable to the Government, if any, and the power in item (3) above shall be exercised only in respect of non-gazetted servants.

NOTE (2) So far as the grant of honoraria is concerned, the exercise of the power mentioned in the rule by a head of a department is subject to the condition that necessary provision to meet the cost of honoraria exists in the budget and is not increased by reappropriation from other heads over which he may have control.

Any proposal for the grant of honoraria which involves the supplementing of the budget provision should be submitted to the Government even though it may otherwise be within the powers of sanction of a head of a department.

NOTE (3) The Director of Medical and Health Services, Uttar Pradesh, has been empowered to sanction honoraria (at the rate of fifty paise per certificate) to certifying surgeons or persons authorized under section 12 of the Indian Factories Act, 1934 (Act XXV of 1934), subject to the following conditions:

(i) The honorarium will be paid quarterly on the basis of the number of certificates issued in each of the three preceding months;

(ii) no honorarium will be paid in respect of any month in which the number of certificates issued is less than twenty.

32. A government servant appointed as an examiner by the authorities of any university or by another Government may be permitted to accept the entire fee or honorarium sanctioned by the university or other government. But in cases where the examination work involves the absence of the government servant from his headquarters or detriment to his regular duties, the period of absence should be treated as casual leave, if it is below fourteen days, and regular leave, if it exceeds that period. The Government will, in no case, be responsible for the travelling allowance of the government servant for any journeys performed by him in connexion with such work.

*(This amendment shall be deemed to have some into force with effect from July 24, 1974).

33. No government servant may act as an arbitrator in any case which is likely to come before him in any shape by virtue of any judicial or executive post which he may be holding.

34. A government servant called upon by a court of law to act as a commission to give evidence on technical matters may be permitted to comply with the request, provided that the case is not of such a nature as will be likely to come before him in the course of his official duties, and to accept such fees as are fixed by the court.

NOTE—The apportionment of fees received by the government servant between him and the Government will be regulated by Subsidiary Rules 29 and 29-A.

CHAPTER V-A—ACCEPTANCE OF FEES BY MEDICAL OFFICERS OF THE PROVINCIAL AND SUBORDINATE MEDICAL SERVICES FOR SERVICES OTHER THAN PROFESSIONAL ATTENDANCE

Rules made by the Governor under the Uttar Pradesh Fundamental Rule 46A

34-A. (1) The permission to undertake private medical work (other than professional attendance) on the fees permitted by the following rules is subject to the general condition that no medical officer shall undertake any work on behalf of a private person or body or public body without the knowledge and sanction, whether general or special, of the local head of his department, or if he is himself the local head, of the head of his department, and sanction shall be subject to the condition that the work does not interfere with the official duties of the medical officer concerned.

(1-A) Except where otherwise provided in these rules, professors and readers at the Agra Medical College, Ganesh Shanker Vidyarthi Memorial Medical College, Kanpur and Moti Lal Nehru Medical College, Allahabad may for purposes of these rules, rank as Civil Surgeons and lecturers as Provincial Medical Service officers not being civil surgeons. This applies only to those professors, readers and lecturers who are allowed to engage in private practice.

(2) In cases where the fee is under the rules divisible between the medical officer and the Government, the total amount should, except in the case of a medical board otherwise provided for in rule 10 or of Provincial Medical Boards for which the Government have prescribed special procedure, first be credited to the Government, the share of the medical officer being afterwards drawn on a refund bill in form 19 of the Financial Handbook, Volume V. In all such cases a complete record of the work done and of the fees received should be kept by the medical officer.

(3) The rates of fees given in the following rules are the maxima which a medical officer will be free to reduce or remit, if he is entitled to appropriate them himself. In cases where the fee is divisible between the medical officer and Government, the former may charge lower rates in special cases where he considers it necessary either owing to pecuniary circumstances of the patient or for some other reason of public interest and the share of Government will be calculated on the basis of the fee actually realized instead of the schedule fee.

(4) No fee shall be admissible to a medical officer for conducting post-mortem medico-legal or other similar medical examinations, when such examinations form part of his ordinary official duty.

(5) A staff surgeon in receipt of an allowance for the medical charge of the civil population as a collateral duty is not entitled to any remuneration for conducting a post-mortem or medico-legal examination when such work is done in the ordinary course of his duty as civil surgeon.

(6) Medical officers holding appointments as civil surgeons are entitled to a fee of Rs. 32 for conducting post-mortem examinations done otherwise than in course of ordinary duty. Medical officers of the Provincial Medical Service other than civil surgeons and of the Provincial Subordinate Medical Service will under similar conditions be entitled to a fee of Rs. 16 per examination.

(6-A) A medical officer holding civil medical charge of a district is entitled to a fee of Rs. 16 for conducting a medico-legal examination, and a medical officer of the Provincial Medical Service or Provincial Subordinate Medical Service not in civil medical charge of a district is entitled to a fee of Rs. 8 for such work when this does not form part of his ordinary official duty.

(7) No fee is admissible to a medical officer for giving evidence in criminal cases either for the prosecution or for the defence when he is summoned to give evidence on behalf of the Government. Similarly, fees cannot be claimed by a medical officer when he is requested by the police to report on the age of an accused person or as to whether injuries inflicted are simple or grievous.

In all other cases, when evidence is given for a private person or a public body, medical officers should settle their fees before they go into court. Once they have been summoned to give evidence by a competent court, the additional fee, if any, will be settled at the discretion of the court:

Provided that no government medical officer is permitted without first obtaining the permission of the Director of Medical and Health Services to give evidence for the defence in a case in which the Government is the complainant.

(8) A civil surgeon is entitled to a fee of Rs. 4 for each candidate examined by him under the Postal Life Insurance Rules.

(9) A civil surgeon is entitled to a fee of Rs. 8 for each applicant, examined by him, who applies for commutation of a sum such that the total amount of pension to be commuted, together with the amount or amounts previously commuted, if any, is Rs. 25 or less of the monthly pension.

The medical examination of an applicant for commutation of pension who has been granted an invalid pension, or who has applied for commutation of a sum which together with the amount or amounts previously commuted, if any, is more than Rs. 25 of the monthly pension, shall be conducted by a medical board.

When the examination is conducted by a medical board, the applicant shall pay a fee of Rs. 4 into a Government treasury and make over the receipt for the fee to the board before examination, together with an additional fee of Rs. 12 in cash to be retained and divided by the members of the board among themselves.

In cases where the Government, in the exercise of the discretion allowed by the rules for commutation of pensions desire a second medical opinion, the applicant for commutation of pension shall not be required to pay any further fee.

(10) A medical officer-in-charge of a civil station is entitled to a fee of Rs. 16 for giving an opinion in an arbitration case under the Workmen's Compensation Act, 1923 (Act VIII of 1923).

(10-A) A medical officer is entitled to a fee of Rs. 4 for furnishing a report on an injured workman.

(11) No fee shall be charged for any certificate recommending a government servant for leave or extension of leave, and no fee may be charged for a consultation as a result of which such a certificate is granted.

NOTE—Except in cases of an urgent nature or of a few days only, a government medical officer should, as far as circumstances permit, avoid granting a medical certificate recommending leave, and more particularly extension of leave, without the cognizance of the head of the office or department to which the applicant belongs, in order that the head of the office may communicate any essential facts about the applicant's case.

(12) Except as provided by rule 13, a candidate who has been accepted for Government employment, subject to his being declared medically fit for Government service, shall be examined and certified free of charge by the civil surgeon of the district in which the candidate is resident or to be employed. He should bring a letter from the recruiting authority to the effect that he has been accepted for Government employment if passed medically fit.

In other cases, e.g., of candidates for Government appointments who have to submit a medical certificate of fitness with their original applications, a civil surgeon will be entitled to a fee of Rs. 8 per candidate. Medical officers of the Provincial Medical Service may charge Rs. 4 and of the provincial Subordinate Medical Service Rs. 2 for each candidate for Government service examined by them and not previously approved or accepted subject to medical fitness or sent by the head of office or department.

(13) A civil surgeon is entitled to a fee of Rs. 5 for each candidate for the post of naib tahsildar examined by him.

(14) A fee of Rs. 4 may be charged by a civil surgeon for examining candidates for admission to the Police Training School, Moradabad, the Agricultural College,

Kanpur, the Forest College, Dehra Dun, the Punjab, Patna and Calcutta Veterinary Colleges, the Medical School. Agra and the Qanungo Training School, Hardoi.

The same fee is chargeable from any candidate for admission to any technical or industrial institution under the Department of Industries who is required by the head of the institution concerned to produce a certificate by a civil surgeon. Such heads of institutions are, however, at liberty, should they see fit to do so, to accept certificates of medical fitness from other medical officers in the employment of Government, in which case the fee chargeable by such medical officers will be Rs. 2.

(15) In the hill pattis of the Kumaun Division, Assistant surgeons who are required to examine candidates for appointment as patwaris are entitled to a fee of Rs. 2 per candidate.

(16) Medical officers of the Provincial Subordinate Medical Service attached to district or municipal board dispensaries and paid by those bodies shall examine candidate for training at normal schools without any remuneration.

Candidates for posts under district or municipal boards shall, when required by the boards to be medically examined, be examined by such medical officers free of charge.

(17) A civil surgeon appointed as a certifying surgeon under the Indian Factories Act, 1911 (Act XII of 1911), shall not charge any fee for the examination of children applying for employment in factories or for the re-examination of children in respect of whom notice has been served upon the manager.

(18) The lecturers of the Agra Medical School are entitled to the following remuneration for conducting the grade examinations of sub-assistant surgeons from district and municipal boards and from Rajputana:

(1)	For marking each answer book in medicine, surgery, and medical jurisprudence	Re. 1 per book per subject.
(2)	For conducting oral and practical examinations in medicine and surgery	Rs. 2 per candidate per subject.
(3)	For conducting the viva voce examination in jurisprudence, hygiene, and materia medica	Re. 1 per candidate per subject.

(19) Lecturers of the Agra Medical School are entitled to 75 per cent of the fees charged to licentiates for post-graduate instruction.

(20) Medical officers will be entitled to remuneration on a scale *fixed by the authorities concerned for conducting the various examinations of medical students

of a college or school when required to do, subject to the condition that such examinations do not form part of the official duties of the officer conducting them.

*NOTE—The scale is subject to variation and is fixed by the University or the State Faculty concerned.

The scales of remuneration are at present as follows:

M.D. Examination

		Rs. paise
(a)	For setting each question paper	100.00
		Rs. paise
(b)	For examining each answer-book	2.50
(c)	For examining each thesis	100.00
(d)	For practical examination including viva voce in Science	100.00
(e)	For practical and clinical examination including viva voce in medicine	50.00

First M.B.B.S. Examination

		Rs. paise
(a)	For setting each question paper	75.00
(b)	For examining each answer-book	1.50
(c)	For practical and clinical examination including viva voce per candidate (with a minimum of Rs. 100 for the external examiner)	2.00

Final M.B.B.S. Examination

(a)	For setting each question paper	75.00
(b)	For examining each answer-book	2.00
(c)	For practical and clinical examination including viva voce per candidate—	
	In pathology, medicine, surgery, ophthalmology and midwifery (with a minimum of Rs. 150 for pathology, ophthalmology and midwifery, and	3.00

	with a minimum of Rs. 200 for medicine and surgery for the external examiner)	
	In hygiene and medical jurisprudence (with a minimum of Rs. 75 for the external examiner)	1.50
	In pharmacology (with a minimum of Rs. 100 for the external examiner)	2.00

D.P.H. Examination

(a)	For setting each question paper	40.00
(b)	For examining each answer-book	1.50
		Rs. paise
(c)	For practical examination including viva voce per candidate (with a minimum of Rs. 40)	3.00
(d)	For examination in outdoor work, per candidate with a minimum of Rs. 100	2.00

Membership Examination (final)

For setting a paper, looking over written answers and conducting the oral and practical examination, Rs. 150.

Licentiateship Examination

		Rs. paise
(i) Primary and Intermediate Examination—		
(a)	External examiner for setting a paper	75.00
(b)	External examiner for marking each answer-book	2.00
(c)	External examiner for oral and practical examination, per candidate	2.00
(ii) Final Examination—		
(a)	External examiner for setting a paper	75.00

(b)	External examiner for marking each answer-book	2.00
(c)	External examiner for oral examination in each subject other than medicine and surgery per candidate with a minimum of Rs. 50	2.00
(d)	External examiner for oral, practical and clinical examination in medicine and surgery per candidate with a minimum of Rs. 75	3.00

(21) Medical officers will be entitled to receive 60 per cent of the fees charged for private bacteriologicale examinations in Government laboratories, the details of which are given below. The medical officer may divide it with his assistants and subordinates in such manner as he considers equitable:—

		Rs. paise
(1)	Widal's reaction (to any combination of organisms, i.e. typhoid, paratyphoid malta fever, etc.,	10.00
(2)	Widal's reaction (to a single organism)	5.00
		Rs. paise
(3)	Wassermann reaction	32.00
(4)	Examination of blood smears (for malaria, relapsing fever, etc.)	5.00
(5)	Examination of blood smears (for differential leucocytic count)	5.00
(6)	Examination of sputum for tubercle bacilli, etc.	5.00
(7)	Examination of urine—	
(a)	Clinical and qualitative (i.e. chemical and physical)	5.00
(b)	Clinical and quantitative (i.e. estimation of sugar, urea, albumen, acetone, indican, etc.)	10.00
(c)	Bacteriological	10.00
(8)	Pus smears	5.00
(9)	Scrapings from ulcers, sores, films, etc.	5.00
(10)	Treponoma palidum—	
(a)	Dark ground illumination	
(b)	Both methods combined	5.00

(11)	Examination of faeces—	
(a)	Microscopical	5.00
(b)	Bacteriological	10.00
(c)	Microscopical and bacteriological combined	15.00
(12)	Bacteriological examination of diphtheria-swabs or cultures	10.00
(13)	Examination of water—	
(a)	Bacteriological examination alone for each sample	15.00
(b)	Chemical examination alone for each sample	20.00
(c)	Bacteriological and chemical examination combined for each sample	30.00
(d)	Special for locomotive or industrial purposes	50.00

		Rs. Paise
(14)	Inoculation of small animals for diagnostic process, tubercle, etc.	16.00
(15)	Routine examination of an organism	20.00
(16)	Sections of morbid tissues	16.00
(17) Preparation of autogenous vaccines—		
(a)	By use of simple culture of media	16.00
(b)	By use of complicated media	
(c)	By series of tests on complicated media with animal experiments	
(18)	Riddel Walker test	32.00
(19)	Chemical and bacteriological examination of milk	20.00
(20)	Chemical examination of milk for adulteration with water or chemicals only	20.00
(21)	Chemical examination of butter, ghee, oils or drugs	20.00
(22)	Chemical examination of malt liquors, spirit and wine	20.00
(23)	Blood cultures (negative)	15.00

(24)	Blood cultures (positive)	25.00

CHAPTER VI—AUTHORITIES BY WHOM LEAVE MAY BE GRANTED

Rules made by the Governor under Fundamental Rule 66

35. Any leave, other than disability leave, admissible under the Fundamental Rules, may be granted to a non-gazetted government servant by the authority whose duty it would be to fill up his post if it were vacant, or such other competent authority mentioned in Part IV of this volume.

[See note 2 below rule 66 of the U.P. Fundamental Rules]

36. Leave to a gazetted government servant ordinarily requires the sanction of the Government, but may be granted by the competent authority to the extent mentioned in Part IV of this volume. In all cases of leave to a gazetted government servant a report as to the admissibility of the leave must first be obtained from the Accountant General.

[See notes under rule 66 of the Uttar Pradesh Fundamental Rules in Part II of this volume].

37. The powers in rules 35 and 36 above are not to be exercised in cases in which leave granted to a government servant will extend beyond the date on which he must compulsorily retire from service. All such cases require the previous sanction of the Government.

NOTE—The date of compulsory retirement is the date on which the government servant attains the age of superannuation under Fundamental Rule 56-viz. 58 years or 60 years, as the case may be. In the case of leave preparatory to retirement whilst the authority empowered to sanction leave under rules 35 and 36 above can sanction it, that authority should refer the case to Government if it proposes to refuse the leave on public grounds, of the order of the Governor regarding Fundamental Rule 86. Sanction of Government should also be obtained in all cases in which it is proposed to grant leave to government servants who have been allowed an extension of service under Fundamental Rule 56.

CHAPTER VII—COMBINATION OF HOLIDAYS WITH LEAVE AND JOINING TIME

Rules made by the Governor under Fundamental Rule 68

NOTE—(1) The provisions of the rules in this chapter, so for as they are applicable to government servants under the rule making control of the Secretary of State, are the same as in the original Subsidiary Rule (in Chapter VII of the fourth edition, 1936, of the Financial Handbook, Volume II) as they stood on March 31, 1937. The rules in this chapter, in their application to above government servants should now be deemed by virtue of section 276 of the Government of India Act, 1935, as rules made by the Secretary of State under section 247(1)(a) of the said Act and are consequently alterable by that authority alone in their application to such government servants.

NOTE—(2) The conditions under which vacation may be combined with leave are stated in Fundamental Rule 82(d) and the rules in Chapter XI of these rules. Subject to those conditions, vacation for the purpose of the above rules will be treated as a gazetted holiday; if it is necessary to make any arrangement for work during vacation, it should be done without extra expense.

38. When the day immediately preceding the day on which a government servant's leave begins, or immediately following the day on which his leave or joining time expires, is a holiday, or one of a series of holidays, the government servant may with the permission of the competent authority leave his station at the close of the day before, or return to it on the day following such holiday or series of holidays: provided that—

(a) his transfer or assumption of charge does not involve the handing or taking over of securities or of monies other than a permanent advance;

(b) his early departure does not entail a correspondingly early transfer from another station of a government servant to perform his duties; and

(c) the delay in his return does not involve a corresponding delay in the transfer to another station of the government servant who was performing his duties during his absence, or in the discharge from Government service of a person temporarily appointed to it.

NOTE—(1) Proviso (a) to this rule applies also when the transfer or assumption of charge involves handing or taking over of stamp and opium balances at a treasury.

NOTE—(2) It is not permissible to prefix holidays to joining time in any circumstances.

NOTE—(3) Where a government servant has been allowed to combine leave with holidays, or to affix holidays to joining time, a specific order or the authority

competent to sanction leave or transfer permitting such combination is necessary and should be communicated in each case to the Accountant General for audit purposes.

NOTE—(4) The grant of permission to combine leave with holidays and to affix holidays to joining time should be so regulated that both the relieved and relieving government servants do not take advantage of the same holiday or holidays.

39. On condition that the departing government servant remains responsible for the monies in his charge a competent authority may declare that proviso (a) under rule 38 is not applicable to any particular case.

40. Unless the competent authority in any case otherwise direct—

(a) if holidays are prefixed to leave, the leave and any consequent re-arrangement of pay and allowances take effect from the first day after the holidays, and

(b) if holidays are affixed to leave or joining time, the leave or joining time is treated as having terminated on, and any consequent re-arrangement of pay and allowances takes effect from, the day on which the leave or joining time would have ended if holidays had not been affixed.

41. In deciding whether the absence of a Government servant involves the transfer of a government servant from another station for the purpose of provisos (b) and (c) of rule 38 above, account should be taken only of the substitute who takes the place of the absent government servant, not of all government servants in the chain of arrangements arising from one government servants absence of leave.

42. * * *

42-A. In the case of district and sessions judges and civil and sessions judges, the vacation will be treated as holidays and may be prefixed or suffixed to leave subject to the following conditions:

(1) that no extra expenditure is incurred by the Government for the period of the vacation;

(2) that vacation is not both prefixed and suffixed to leave;

(3) that such vacation will be reckoned as leave in calculating the maximum amount of leave on average pay which may be included in the particular period of leave, save that in the case of a government servant subject to the ordinary leave rules, the holidays are combined with leave on average pay for any period not exceeding four months taken by itself;

(4) that such vacation is treated as the equivalent of leave on average pay for the purpose of determining the period during which leave-salary is subject to the monthly maxima prescribed in Fundamental Rule 89;

(5) that such vacation is included in the maximum period of absence from duty prescribed in Fundamental Rule 81 (d).

CHAPTER VIII—MEDICAL CERTIFICATE OF FITNESS TO BE PRODUCED ON RETURN FROM LEAVE

Rules made by the Governor under Fundamental Rule 71

43. (a) A government servant who has taken leave in Asia on medical certificate will be required to produce a certificate of fitness in the following form before he can be permitted to return to duty:

We/I the / / do hereby certify that we/I have carefully

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examined A. B. C. of the..... department and find that he has recovered from his illness and is now fit to resume duties in Government service.

We/I also certify that before arriving at this decision we/I examined the original medical certificate and statement of the case (or copies thereof certified by the officers granting the leave) on which leave was granted and have taken these into consideration in arriving at our/my decision.

NOTE—The above form has been prescribed by the Government of India for services under their rule-making control. The Governor has also prescribed this form for services under his rule-making control.

(b) If the government servant on leave is a gazetted servant, such certificate should be signed by a medical committee. In cases, however, where—

(i) the leave is for not more than three months, or

(ii) the leave is for more than three months or leave for three months or less is extended beyond three months but the medical committee granting the original certificate or certificate for extension state at the time of granting such certificate

that the government servant need not appear before another committee for obtaining the certificate of fitness to return to duty,

the certificate may be signed by a commissioned medical officer or a medical officer-in-charge of a civil station. If the government servant on leave is not a gazetted servant the competent authority may in its discretion accept a certificate signed by a medical practitioner who has registered his name under the United Provinces Medical Act, III of 1917, provided that in the case of a female government servant, gazetted or non-gazetted, a certificate from a registered medical woman shall be accepted.

NOTE—A gazetted government servant required to obtain a certificate of fitness from a medical committee should, when there is no sitting of the committee on the date on which his leave terminates, present himself before the committee at its meeting previous to the date on which his leave expires.

Orders of the Governor regarding Subsidiary Rule 43

A certificate signed by one or two medical officers obtained under Subsidiary Rule 93 is equivalent for all practical purposes to a certificate from a medical committee and such cases should not be excluded from the operation of Subsididary Rule 43(b).

44. (a) A government servant, who has taken leave on medical certificate out of Asia elsewhere than in Europe, North Africa, America or the West Indies, may not return to duty until he has produced a medical certificate of fitness from two medical practitioners in the following form:

"We certify that we have carefully examined C. D. of the ———————— department and find that he is in good health and fit to return to his duty in India."

Date————————

Place————————

NOTE—The above form has been prescribed by the Government of India for services under their rule-making control. The Governor has also prescribed this form for services under his rule-making control.

(b) If the certificate be signed by foreigners, it should be attested by consular or other authority as bearing the signatures of qualified medical practitioners.

45. Any government servant who has been granted leave or an extension of leave for reasons of health, even though such leave or extension was not actually granted on medical certificate, may at the discretion of the competent authority be required to produce a similar certificate of fitness before being permitted to return to duty.

NOTE—When a government servant who has been granted leave for reasons of health, proceeds to any of the localities named in Subsidiary Rule 105 (i.e., outside India) the authority which granted the leave shall inform the High Commissioner for India if a certificate of fitness is required under the second sentence of Fundamental Rule 71. In the absence of specific intimation to the effect that such a certificate is required, the High Commissioner may act as if no certificate is necessary.

CHAPTER IX—PROCEDURE RELATING TO LEAVE

Rules made by the Governor under the Fundamental Rule 74(a) (i) to (iii)

SECTION I—46—78 * * *

SECTION II–PROCEDURE RELATING TO LEAVE IN INDIA

79. * * *

LEAVE ACCOUNTS

80. The leave account required by Fundamental Rule 76 in Part I shall be maintained in forms nos. 11 and 11A (prescribed by the Auditor General) in respect of government servants under the special leave rules and ordinary leave rules respectively. The leave account required by rule 76 of the Uttar Pradesh Fundamental Rules shall be maintained in form nos. 11B and 11C.

81. (a) The leave account of a gazetted government servant shall be maintained by, or under the direction of, the Accountant General.

(b) The leave account of a non-gazetted government servant shall be maintained by, or under the direction of, the head of the office in which he is employed. The entries in the leave account shall be signed by the head of the office, or if the head of the office be a non-gazetted government servant, by his immediate superior.

NOTE—(1) (i) When a non-gazetted government servant who is officiating in a gazetted post proceeds on leave, he should be treated as continuing to hold a gazetted status during his leave for all practical purposes (viz. for purposes of issue of notifications, drawal of leave salary and other allowances, grant of leave or extension of leave on medical certificate, etc.) irrespective of whether the leave counts for increment or not, whether, but for his going on leave he would have continued to officiate in the gazetted post or not, and whether on the expiry of his leave he would return to his gazetted post or not.

(ii) Such a government servant will, while on leave, be recknoned against a gazetted or a non-gazetted post, in the borrowing department itself except when leave is granted at the end of a period of appointment in the borrowing department. In the latter case the procedure laid down in Note 2 below should be followed strictly.

(iii) The above principle will apply also to a government servant transferred from one office of the State Government to another or from the Central Government to the State Government and vice versa and holding a lien (active or suspended) on a non-gazetted post in his parent office, when he proceeds on leave while officiating in a gazetted post in the borrowing office. The following procedure should be followed in the cases of such officers:

(a) Leave and any extensions thereof should be granted and notified the borrowing Government or office, and

(b) leave salary will be authorized by the Audit office of the borrowing Government or office as the case may be.

NOTE 2—(1) When a government servant is transferred from one department of the State Government to another the procedure followed by the borrowing department for the grant of leave or extension of leave and disbursement of leave salary should be the same as if they were being granted from duty in the leading department. When, however, the transfer from one department of the State Government to another takes place while the government servant is already on leave or in transit from one department to another department, the following procedure should be followed:

(i) In cases where a period of leave has already been sanctioned by a department of the State Government and the government servant concerned is transferred to another such department where he has to join on the expiry of leave, the issue of formal orders/notification sanctioning leave and the payment of leave salary shall devolve on the department from which he is transferred.

(ii) In cases where extension of leave is applied for in continuation of the leave already granted to him by the department from which he is transferred, the issue of formal orders/notification sanctioning leave and the payment of leave salary shall devolve on—

(a) the department where he is to report for duty, if the transfer or reversion of the government servant to such department is to take effect from the date of expiry of the original spell of leave, or

(b) the department from which he is transferred, if the transfer/reversion is to take effect from the date of expiry of extension of leave applied for.

(iii) In cases where the leave is applied for by a government servant during the period of transit from one department of the State Government to another such department, the leave should be sanctioned by the department where he has to report for duty and that department should also make suitable administrative arrangements incumbent on the sanctioning of leave.

(2) The procedure prescribed in clause (1) above will apply mutatis mutandis in cases of grant of leave and the disbursement of leave salary of government servants transferred from one office to another under the same department.

APPLICATION FOR LEAVE

82. Except as provided in rules 84 and 85, an application for leave or for an extension of leave shall be made to the authority competent to grant such leave or extension as specified in rules 35 to 37 or in the notes under rule 66 of the Uttar Pradesh Fundamental Rules.

83. Applications for leave from gazetted government servants whose leave accounts are maintained by, or under the direction of the Accountant General, should be submitted to the competent authority through that officer.

NOTE—When an application is supported by a medical certificate which is not in proper form, the transmission of the application to the Government should not be delayed on that account by the Accountant General. The certificate should be returned to the head of the department concerned, who should obtain a certificate in the proper form (vide rules 89,91 and 95) and forward it direct to the Government.

84. An application for leave by a chaplain must be forwarded, through the proper channel, to the Bishop of the Diocese or to the Presidency Senior, Chaplain of the Church of Scotland in Bengal, as the case may be, who will transmit it with his remarks to the Government for orders in case it is not within his competence to sanction the leave. In cases of urgency, leave on medical certificate may be granted by the Government in anticipation of the concurrence of the Bishop or Presidency Senior Chaplain, who should however be informed without delay.

85. An application by a commissioned medical officer in permanent or temporary civil employ for leave exceeding four months, other than leave on medical certificate or for an extension of such leave, must be submitted to the local administrative medical officer, by whom it will be forwarded to the Director General, Indian Medical Service. The Director General will countersign the application if the state of the public service admits of the grant of the leave; otherwise he will abstain from countersigning it. In either case he will forward the application for disposal to the authority competent to grant the leave.

NOTE—When leave or extension of leave to a commissioned medical officer in temporary civil employ is sanctioned by the Government, a copy of the order should be communicated to the Director General, Indian Medical Service.

86. A government servant transferred to foreign service must, before taking up his duties in foreign service, make himself acquainted with the rules or arrangements which will regulate his leave during such service.

MEDICAL CERTIFICATES

87. Medical officers must not recommend the grant of leave in any case in which there appears to be no reasonable prospect that the government servant concerned will ever be fit to resume his duties. In such cases the opinion that the government servant is permanently unfit for government service should be recorded in the medical certificate.

88. Every certificate of a medical committee or a medical officer recommending the grant of leave to a government servant must contain a proviso that no recommendation contained in it shall be evidence of a claim to any leave not admissible to the Government servant under the terms of his contract or the rules to which he is subject.

89. *Before a gazetted government servant can be granted leave, or an extension of leave on medical certificate, he/she must obtain a certificate in the following form:

Statement of the case of ————————

Name (to be filled in by the applicant in the presence of the Chief Medical Officer or the authorised medical attendent).

Appointment held

Age

Total service

Previous periods of leave of absence on medical certificate.

Habits

Disease

History

I————————————————————Chief Medical Officer/Authorised Medical Attendant at ————————or of————————————after careful and

personal examination of the case hereby certify that Shri/Shrimati/Kumari———————————————is in a bad state of health and I solemnly and sincerely declare that, according to the best of my judgement, a period of absence from duty is essentially necessary for the recovery of his/her health and recommend that he/she may be granted leave for————————————with effect from——————

*In my opinion it is/it is not necessary for the office appear before a medical board.

Chief Medical Officer/Authorised Medical Attendant.

Dated————————

*This sentence should either be modified by scoring out the irrelevant words or altogether scored out according as the period of leave recommended is up to three months or exceeds that period.

NOTE—(1) This form should be adhered to as closely as possible and should be filled in after the signature of the government servant applying for leave has been taken. The certifying officer is not at liberty to certify that the applicant requires a change from or to a particular locality or that he/she is not fit to proceed to a particular locality. Such certificate should only be given at the explicit request of the sanctioning authority to whom it is open to decide when an application on such grounds has been made to him, whether the government servant should go before a medical board to decide the question of his/her fitness for service.

NOTE—(2) The medical certificate and history of the case as also the certificate prescribed in rule 91 or 94(b), as the case may be, should be prepared in duplicate, one copy of which the government servant proceeding on leave should take with him/her for presentation to the medical board or officer who examines him/her for fitness before his/her return to duty.

90. *(a) In case the certificate obtained under rule 89 recommends appearance of the government servant before a Medical Board or the period of leave recommended in the certificate obtained under rule 89 is for more than three months or leave for three months or less is extended beyond three months, the government servant must, except in cases covered by rule 93, obtain the permission of the head of his office or, if he/she himself/herself is the head of an office, of the head of his/her department to appear before a Medical Board. He/she should then present himself with two copies of the statement of his/her case before such a Board. The Board will be assembled under the provisions of paragraphs 255-258 in Chapter VI of the Uttar Pradesh Medical Manual.

(b) When the leave recommended by the C.M.O. /Authorised Medical Attendant, as the case may be, in the certificate obtained under rule 89 is for a period not

exceeding three months, and such medical attendant certifies that in his opinion it is not necessary for the applicant to appear before

*This amended rule may be deemed to have come into force from 1-7-1978.

the Medical Board, the authority competent to grant leave may dispense with the procedure laid down in sub-rule (a) of this rule.

91.* Before the required leave or extension of leave can be granted in cases falling under rule 90 (a), the government servant must obtain from the Board a certificate to the following effect:

"We do hereby certify that according to the best of our professional judgement, after careful personal examination of the case, we consider the health of Shri/Shrimati/Kumari————————to be such as to render leave of absence for a period of ————————absolutely necessary for his/her recovery".

NOTE—In cases in which the leave recommended is for more than three months or leave for three months or less is extended beyond three months, the Medical Board shall state at the time of granting the certificate whether the government servant should or need not appear before another Medical Board for obtaining the certificate of fitness for return to duty.

92. Before deciding whether to grant or refuse the certificate, the committee, may in a doubtful case, detain the applicant under professional observation for a period not exceeding fourteen days. In that case it should grant to him a certificate to the following effect:

"C. D., having applied to us for a medical certificate recommending the grant to him/her of leave, we consider it expedient, before granting or refusing such a certificate, to detain C. D. under professional observation for————————days."

93. If the state of the applicant's health is certified by a commissioned medical officer of government or by a medical officer incharge of a civil station in the form given in rule 94 (a) to be such as to make it inconvenient for him to present himself at any place in which a committee can be assembled, the authority competent to grant the leave may accept, in lieu of the certificate prescribed in rule 91, either—

(a) a certificate signed by any two medical officers, being commissioned medical officers or medical officers incharge of civil stations in whatsoever province they may be serving; or

(b) if the authority considers it unnecessary to require the production of two medical opinions, a certificate signed by an officer in medical charge of a civil station and countersigned by the district officer of the district or the commissioner

of the division or in the case of a government servant of the Judicial Department by the district and sessions judge.

NOTE—In cases in which the leave recommended is for more than three months or leave for three months or less is extended beyond three months, the certificate granted under this rule shall state whether the government servant should or need not appear before another medical committee for obtaining the certificate of fitness for return to duty.

94. (a) When action is proposed to be taken under rule 93, the certificate of the certifying officer shall be in the following form:

I hereby certify that the state of health of ————is such as to make it highly inconvenient for him/her to proceed to————for the purpose of appearing before a medical committee.

*This amended rule may be deemed have to come into force from 1-7-1978.

(b) The form of medical certificate prescribed in rules 93(a) and 93(b) shall be the following:

I/We do hereby certify that, according to the best of my/our professional judgement, after careful personal examination of the case,

I/We consider the health of ————to be such as to render leave of absence for a period of————absolutely necessary for his/her recovery.

NOTE—This certificate, if it is signed by one medical officer only should in the case of a government servant in the Judicial Department, invariably be countersigned by the district and sessions judge in the case of a government servant in any other department should invariably be countersigned by the district officer of the district or the commissioner of the division.

95. An application by a non-gazetted government servant in superior service for leave, or for an extension of leave, on medical certificate shall be accompained by a medical certificate in the following form given by a registered medical practitioner or a government medical officer:

Signature of applicant————

I, ————after careful personal examination of the case, hereby certify that————whose signature is given above is suffering from ———— . The symptoms of the disease now present are————. In my opinion the cause of the disease is————. The duration of the disease reckoned to this date is————and the outline of the previous history of the disease ascertained from————is as follows:

I consider that a period of absence from duty of————————————————with effect from ——————is absolutely necessary for the restoration of his/her health.

NOTE—(1) This form should be adhered to as closely as possible and should be filled in after the signature of the applicant has been taken. The certifying officer is not at liberty to certify that the applicant requires a change to or from a particular locality or that he is not fit to proceed to a particular locality. Such certificates should only be given at he explicit desire of the head of the office to whom it is open to decide when an application on such grounds has been made to him, whether the applicant should go before a medical board to decide the question of his fitness for service.

NOTE (2) The medical certificate and history of the case as also the second medical opinion (if any) prescribed in rule 96, should be prepared in duplicate, one copy of which the government servant proceeding on leave should take with him for presentation to the medical officer or committee who examines him for fitness before his return to duty.

96. (a) Where the leave is for a period of one month or less and the incapacity is not due to definite injury, the authority competent to sanction leave may, at its discretion, secure a second medical opinion by requesting the civil surgeon to have the applicant physically examined. Should it decide to do so, it must arrange for the second medical examination to be made on the earliest possible date after the date on which the first medical opinion was given.

(b) In all cases of illness necessitating leave beyond one month and in all cases of definite injury, the sanctioning authority should, except in cases covered by clause (c) of this rule, obtain a second medical opinion from the authorised medical attendant and should, for this purpose, arrange for the second medical examination to be made on the earliest possible date after the date on which the first medical opinion was given. The sanctioning authority may relax the provisions of this rule, provided it refers each case for such relaxation to the authorised medical attendant and the latter considers it desirable that relaxation should be given either on account of distance or the nature of illness.

(c) If the applicant for leave is a female and a second medical opinion is considered necessary whether the leave exceeds one month or not, the civil surgeon should be requested to obtain this whenever possible from a medical woman in government employment. If this is not possible, he himself should give this second medical opinion in cases where full examination by him is permitted by the applicant. In cases where this is not permitted, the authority competent to sanction leave may obtain a second medical opinion from a private registered female practitioner. Should such a practitioner not be available, he may dispense with a second medical opinion.

(d) In all cases in which a second medical opinion is obtained, it will be the duty of the person giving that opinion to express an opinion both as regards the facts of the illness and as regards the necessity for the amount of leave recommended. In the case of a male applicant the civil surgeon may require the applicant to appear either before himself or before a medical officer nominated by him. The civil surgeon, or, in case where a second medical opinion is obtained from a private registered female practitioner under clause (c) above the authority competent to sanction leave, will arrange for the medical examination to take place at the applicant's residence if this course is necessary on account of the nature of the applicant's illness.

97. The possession of a certificate under rule 91 or 94 or 95 or 96 does not in itself confer upon the government servant concerned any right to leave. The certificate should be forwarded to the authority competent to sanction leave and the orders of that authority should be awaited.

98. In support of an application for leave, or for an extension of leave, on medical certificate, from a non-gazetted government servant in inferior service, the authority competent to grant the leave may accept such certificate as it may deem sufficient.

GRANT OF LEAVE

99. In cases where all applications for leave cannot, in the interests of the public service, be granted, an authority competent to grant leave should, in deciding which application should be granted, take into account the following consideration:—

(a) The government servants who can, for the time being, best be spared.

(b) The amount of leave due to the various applicants.

(c) The amount and character of the service rendered by each applicant since he last returned from leave.

(d) The fact that any such applicant was compulsorily recalled from his last leave.

(e) he fact that any such applicant has been refused leave in the public interests.

99-A. (1) When a government servant returns from leave on average pay, a further spell of leave on average pay should not, save in the most exceptional circumstances, be granted within three months of his return to duty if the two periods of leave on average pay combined would exceed the limits imposed by Fundamental Rule 81(b) or Subsidiary Rule 157(a) on the maximum amount of

leave on average pay which may be taken at any one time. It is, however, left to the sanctioning authority to decide whether the circumstances of any particular case are exceptional or not. When any such leave is specially sanctioned, the sanctioning authority should record the reasons, and send a copy to the Accountant General.

(2) When a government servant returns after availing himself of a vacation either taken alone or combined with leave on average pay and applies for leave on average pay within three months of his return to duty, and the period of leave on average pay applied for together with the vacation and leave on average pay, if any, already availed of, exceed the limits laid down in Fundamental Rule 81(b) or in Subsidiary Rule 157 (a), the provisions of clause (1) shall apply.

(3) If a government servant whose leave is governed by Fundamental Rule 81-B, or Subsidiary Rule 157-A, applies for earned leave within three months of return from vacation, either taken alone or combined with earned leave, a further spell of earned leave should not, save in most exceptional circumstances be granted if the total combined period of earned leave applied for and the vacation and earned leave, if any, already availed of exceeds the amount of earned leave admissible at a time under the proviso to sub-rule (1) of Fundamental Rule 81-B or proviso to sub-rule (1) of Subsidiary Rule 157-A.

NOTE—When leave is required for obtaining higher technical qualifications it shall be deemed to be a most exceptional circumstance for the purposes of this rule.

100. When a medical committee in India has reported that there is no reasonable prospect that a particular government servant will ever be fit to return to duty, leave may nonetheless be granted to such government servant, if due, by a competent authority on the following conditions:

(a) If the medical committee is unable to say with certainty that the government servant will never again be fit for service in India, leave not exceeding twelve months in all may be granted. Such leave should not be extended without further reference to a medical committee.

NOTE—In the ease of a government servant who is granted leave under this rule and who subsequently returns to duty, the leave should be treated as leave on medical certificate for the purpose of the proviso to Fundamental Rule 81 (b) (ii), in Part I or the proviso to rule 81 (b) of the Uttar Pradesh Fundamental Rules in Part II.

(b) If the medical committee declares the government servant to be completely and permanently incapacitated for further service in India the government servant should except as provided in clause (c) below, be invalided from the service, either

on the expiration of the leave already granted to him, if he is on leave when examined by the committee, or, if he is not on leave, from the date of the committee's report.

(c) A government servant declared by the committee to be completely and permanently incapacitated may, in special cases, be granted leave, or an extension of leave, not exceeding six months as debited against the leave account (where such an account is maintained for the government servant), if such leave be due to him. Special circumstances justifying such treatment may be held to exist when the government servant's breakdown in health has been caused in and by government service, or when the government servant has taken a comparatively small amount of leave during his service or will complete at an early, date an additional year's service for pension.

101. Leave should not be granted to a government servant who is to be dismissed or removed from service for misconduct or general inefficiency if such leave will have the effect of postponing the date of dismissal or removal, or to a government servant whose conduct is at the time forming, or is in the near future about to form the subject of departmental inquiry.

102. If, in a case not covered by rule 101, the Government decide, before a government servant whom they have the power to remove from the service leaves India, that he shall not be permitted to return to duty in India they shall give notice to him before he leaves India, so that any remonstrance which he may wish to make may be considered on the spot.

103. If, when a government servant is going on leave out of India, it is necessary to consider the propriety of removing him for incapacity, whether mental or physical, which is of such a nature that it is not possible to say, before his departure from India, whether it will be permanent or temporary, or if for any reason it is considered inexpedient that a government servant who is on leave should return to India, the Government shall report the circumstances fully to the Central Government for transmission to the India Office so that the Secretary of State may take any necessary measures before the government servant would in the ordinary course be permitted to return to duty. The report should reach the Central Government in time to permit of their transmitting it so as to reach the India Office at the latest three months before the end of the government servant's leave.

104. * * * *

105. When leave on medical certificate or ordinary leave on medical grounds has been granted to a government servant, or, in the case of a military officer in civil employ, when the grant of such leave has appeared in orders, if such government servant or military officer proposes to spend his leave in Europe, North Africa, America or the West Indies, Government shall, without delay, forward a copy of

the medical statement of the case to the High Commissioner for India for transmission to the medical board at the India Office.

NOTE—All statements of medical cases for government servants proceeding on leave out of India on medical certificate should contain the fullest possible information for the guidance of the Medical Board at the India Office, London.

106. Leave to a gazetted government servant must not be granted without obtaining a report from the Accountant General upon his title to leave. Such a report from the Accountant General is not required in the case of a non-gazetted government servant.

DEPARTURE ON LEAVE

107. Every government servant proceeding on leave out of India should procure from the Accountant General and take with him a copy of the memorandum of information issued for the guidance of government servants proceeding on leave out of India. If the leave has been granted on a medical certificate, he must take a copy of the medical statement of his case also.

108. A government servant taking leave out of India must report his embarkation to the Accountant General in form no. 9

RETURN FROM LEAVE

109. A gazetted government servant, on return from leave, must report his return to the Government. A chaplain must report his return to the Bishop of his Diocese also.

110. A government servant, returning from leave, is not entitled, in the absence of specific orders to that effect, to resume, as a matter of course, the post which he held before going on leave. He must report his return to duty and await orders.

NOTE—In the absence of a definite order to the contrary, the order sanctioning leave for a period not exceeding four months, should be considered as sufficient authority to enable a government servant to resume his old duties on return from leave. This should not, however, be taken to mean as dispensing with the necessity of furnishing the certificates required under the ‘General Notes’ relating to the rules in Chapter XII.

SECTION III—PROCEDURE RELATING TO LEAVE ELSEWHERE THAN IN INDIA

Rules made by the Governor under rule 74(b) of the Fundamental Rules

NOTE—The rules contained in this section are the same as the rules made by the Governor General in Council under rule 74(b) of the Fundamental Rules contained in Part I of this volume and they have been extended by the Governor for application to government servants under his administrative control including government servants his rule making power.

REPORT OF ARRIVAL IN THE UNITED KINGDOM

111. A government servant taking leave in the United Kingdom must report his arrival in that country to the High Commissioner for India.

PAYMENT OF LEAVE-SALARY

Payment at the Home Treasury

112. No government servant can begin to draw leave-salary from the Home Treasury until he has presented to the High Commissioner a leave-salary certificate in form no. 2 which has been prescribed by the Auditor General.

113. Leave-salary is issued from the Home Treasury monthly in arrear on the first day of each calendar month.

114. Payment will be made, at the option of the government servant drawing leave-salary, by any of the following methods:

(a) To the government servant himself on his personal application.

(b) To his banker or other agent, duly authorized, under power-of-attorney, on production of a life certificate duly filled up and executed. In cases where the banker has guaranteed the Secretary of State or the High Commissioner against loss consequent upon dispensation with proof of existence, a life certificate is unnecessary.

NOTE—A supply of life certificate forms may be obtained from the High Commissioner.

(c) To the presenter of a payment form comprising a receipt and a life certificate, both duly completed by the government servant.

NOTE—If the government servant intimates to the High Commissioner his election of this method, he will be regularly supplied with the requisite payment form as the due date of issue approaches.

Payment in a colony

115. No government servant can begin to draw leave-salary from a colonial treasury until a warrant in form no. 3 has been issued in his favour. Such warrants will be issued in triplicate. The original, bearing the government servant's signature, will be forwarded by the issuing authority to the colonial authority concerned, the duplicate to the High Commissioner, and the triplicate will be retained by the government servant. Payment of leave-salary will not be made unless the colonial authority is in possession of the original and the government servant of the triplicate of the warrant.

116. Each payment of leave-salary must be endorsed upon the back of both the original warrant and the triplicate, and an acknowledgment of receipt must be endorsed by the government servant upon the back of both copies.

117. When no space for the entry of endorsements of payment remains upon the back of a warrant, or when a warrant is lost or destroyed, a fresh warrant will be issued by the original issuing authority on the application of the government servant submitted through the colonial disbursing officer.

118. If the transfer from one colony to another of payment of the leave-salary of a government servant is sanctioned by the colonial authorities, such transfer must be reported by the government servant to the Government and to the High Commissioner.

Transfer of payment from the Home Treasury to a colony and vice versa

119. (a) If a government servant who is drawing his leave-salary in a colony desires to transfer payment to the Home Treasury, he can do so on production of his warrant to the High Commissioner.

(b) If a government servant who is drawing his leave salary from the Home Treasury desires to transfer payment to a colony he must obtain a warrant in form no. 3 from the High Commissioner, who will forward the original of the warrant to the colonial authority concerned.

(c) A transfer sanctioned under clause (a) or (b) of this rule must be reported by the government servant to the Government.

EXTENSION OF LEAVE

120. A government servant absent from India on leave who desires an extension of his leave must make application for such extension not less than three months before the expiry of his leave. An application made within three months from such expiry will not be considered unless special reasons for consideration exist.

121. An application for extension of leave by a government servant on leave in Europe, North Africa, America or the West Indies must be made to the High Commissioner. Unless the extension is desired on medical grounds or is for a period of not more than fourteen days, the application must be accompanied by evidence that the Government on whose cadre the government servant is borne has been consulted and has no objection to the extension. It is in exceptional cases only that the High Commissioner will grant an extension without the production of such evidence, and then for such period only as may be necessary to obtain the orders of the Government concerned, which will be sought by telegraph at the applicant's expense.

Orders of the Governor regarding rule 121

When an application for extension of leave is received from a government servant on leave in any of the localities mentioned in the rule, the Government will inform him whether or not there is any objection to the grant of the desired extension and if the extension is approved, instruct him to apply to the High Commissioner for the formal grant.

122. If a government servant on leave in any of the localities named in rule 121 desires, on medical grounds, an extension for a longer period than fourteen days, he must satisfy the medical board at the India Office of the necessity for the extension. In order to do so, he must as a general rule, appear at the India Office for examination by the Board; but in special cases, and particularly if he be residing at a distance of more than sixty miles from London, a certificate in a form to be obtained from the High Commissioner may be accepted if signed by two medical practitioners. A certificate obtained outside the United Kingdom and signed by foreigners must be attested by consular or other authority as bearing the signatures of qualified medical practitioners.

123. If a government servant on leave in any of the localities named in rule 121 desires, on grounds other than medical, an extension of leave granted on medical certificate, he must satisfy the medical board at the India Office, by the procedure prescribed in rule 122, that he has recovered his health.

124. An application for extension of leave by a government servant on leave out of India elsewhere than in the localities named in rule 121 must be made to the authority which granted the leave.

125. If an application made under rule 124 is for an extension of leave on medical certificate, it must be accompanied by a certificate from two medical practitioners in the following form:-

We hereby certify that we have carefully examined C.D. of the————————who is suffering from————————and we declared upon our honour that, according

to the best of our judgment and belief, he is at present unfit for duty in India, and that it is absolutely necessary for the recovery of his health that his present leave, which will expire in India on————————shall be extended by———————— months/weeks.

Date————————

Place————————

The certificate must describe in full detail the nature of the disease and the present condition of the government servant. If it be signed by foreigners, it must be attested by consular or other authority as bearing the signatures of qualified medical practitioners.

126. An extension of leave will not be granted by the High Commissioner to a government servant to whom no leave-salary certificate has been issued, or who has exchanged his leave-salary certificate for a warrant before leaving India, unless he produces a certificate of leave in form no. 7.

RETURN FROM LEAVE

127. A government servant who is required, by or under Fundamental Rule 71, to produce a medical certificate of fitness before returning to duty, must obtain permission to return to duty before so returning.

128. If the government servant desiring to return is on leave in any of the localities named in rule 121, his application must be made to the High Commissioner and he must satisfy the medical board at the India Office of his fitness return at least two months before the expiry of his leave. In order to do so he must follow the procedure prescribed in rule 122, When the medical board has been satisfied, the High Commissioner will grant permission to return.

129. If the government servant desiring to return is on leave out of India. elsewhere than in the localities named in rule 121, his application must be made to the authority which granted his leave and must be accompanied by a certificate of fitness in the prescribed form.

130. Permission to return cannot be granted to a government servant to whom no leave-salary certificate has been issued, or who has exchanged his leave-salary certificate for a warrant before leaving India, until he produces a certificate of leave in form no. 7.

131. Before returning to duty, a government servant on leave in Europe must obtain a last-pay certificate from the High Commissioner. A last-pay certificate cannot be granted to a government servant to whom no leave-salary certificate has

been issued, unless he produces a certificate of leave in form no. 7. A government servant who has drawn his leave-salary on a warrant must, on return to India, deliver to the audit officer his copy of the warrant, which will serve as a last-pay certificate.

CHAPTER X—PROCEDURE RELATING TO THE MAINTENANCE OF RECORDS OF SERVICE

SECTION I— * * *

132-133. * * *

[For instructions issued by the Auditor General under Fundamental Rule 74, see Section 11 of Appendix 'A' at the end of this Part].

SECTION II—RULES MADE BY THE GOVERNOR UNDER FUNDAMENTAL RULE 74(a)(iv)

Gazetted servants

134. A record of the services of a gazetted government servant will be kept by the Accountant General and in such form as the Auditor General may prescribe.

SERVICE BOOKS

Non-gazetted servants

135. With the exceptions noted below, a service book (form no. 13 prescribed by the Auditor General) should be kept for every non-gazetted government servant holding a substantive post on a permanent establishment or officiating in a post or holding a temporary post in which every step in his official life should be recorded, each entry being attested, except as mentioned in the notes below this rule, by the head of his office or by his immediate superior if the government servant is himself the head of an office.

The following are the exceptions referred to:

(i) Inferior servants of all sorts.

(ii) Police servants of rank not higher than head constables.

(iii) Government servants officiating in posts or holding temporary posts, who are recruited for purely temporary or officiating vacancies for short periods and are not eligible for permanent appointment.

NOTE—(1) Entires made in the service books of clerks of a commissioner's office will be attested by the head assistant of such office. Entries in the service book of the head assistant himself will be attested by the commissioner.

NOTE—(2) In the divisional offices at Jhansi and Naini Tal, the duty of attesting entires in the service books will be performed by the Office Superintendent in the case of clerks and by the Collector-in-charge or Deputy Commissioner-in-charge in the case of the Office Superintendent himself.

136. A service book is supplied at his own cost to every government servant on his first appointment. It is kept in the custody of the head of the office in which he is serving and transferred with him from office to office. The head of the office should see that all entries in the service book are duly made and attested. There should be no erasure or overwriting, all corrections being neatly made and properly attested.

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

136-A. If a government servant retires on reaching the age of superannuation his service book may, if desired, be returned to him after his pension has been finally sanctioned. Where the service book is not given up, it should be retained for a period of five years after retirement, or until six months after the government servant's death, whichever is earlier, after which it should be destroyed. In the event of a government servant's service terminating by his death, his service book may be given to his relatives on application. Should no application be made within six months of the death of the government servant, the service books should be destroyed.

The service book of a government servant who retires, resigns or is discharged from the service without fault prior to his reaching the age of superannuation, should not be given up to him before the expiry of five years from the date of retirement, resignation or discharge. If he applies for it within six months after the expiry of this period, it may be given to him after an entry about his retirement, resignation or discharge has been made therein. Should no application be made within this time-limit, the service book may be destroyed. In the case of the government servant's death, the service book should be destroyed after six months from the date of death or returned to his relatives if they apply for it within that period.

When a government servant's service is terminated by dismissal or removal, his service book should be retained for a period of five years after the date of dismissal or removal or until six months after his death, whichever is earlier, after which it should be destroyed.

The service book of a government servant who has been dismissed or removed and who is afterwards reinstated should on requisition be returned to the head of the office in which he is re-employed. A similar course should be adopted when a government servant has been discharged without fault or has resigned and is subsequently re-employed.

137. It shall be the duty of every Head of Office to initiate action to show the Service Books to the Government servants under his administrative control every year and to obtain their signature therein in token of their having inspected the service books. A certificate to the effect that he has done so in respect of the preceding financial year should be submitted by him to his next superior officer by the end of every September. The Government servants shall inter alia ensure before affixing their signature that their service have been duly verified and certified as such. In the case of a Government servant on foreign service, his signature shall be obtained in his Service Book after the Audit Officer has made therein necessary entries connected with his foreign service.

NOTE—The pay bills of government servants for whom records of service as above are maintained being preserved only for six years, the following procedure should be observed before the bills are distroyed:

(1) The periods of temporary and officiating service should be verified by the heads of offices from the pay bills concerned and the fact of verification recorded under proper attestation in the service books.

(2) The service books in each year should be taken up for verification at a fixed time in the year, say in January, by the head of the office who after satisfying himself that this services of the government servant concerned are correctly recorded in his service book should record and sign a certificate in the memorandum of verification in form no. 15, which should be made part of the service book.

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

(3) When a non-gazetted government servant is transferred from one office to another, the head of the office under whom he was originally employed should in the service book under his signature the result of the verification of service, with reference to pay bills and acquittance rolls in respect of the whole period during which the government servant was employed under him, before forwarding the service book to the office where the services are transferred.

(4) In regard to temporary and officiating service, the head of the office should also invariably give necessary particulars with reference to Articles 370 and 371 of the Civil Service Regulations with a view to enable the audit office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or nos. For example, in the case of officiating service, the nature of the vacancy in which the government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent, should be stated.

(5) It is not intended that the procedure laid down in the above paragraph should be applied with retrospective effect or that the verification of the past temporary officiating service of all government servants should be undertaken all at once. So far as the past service prior to April 1, 1932, is concerned, the former procedure should continue that is, an ad hoc verification should be made when the pension claim arises or is about to arise, in such individual cases in which there is any doubt; and the verification of service subsequent to the above date should be made in accordance with the above procedure.

138. Personal certificates of character should not, unless the Government so direct in a particular case, be entered in column 15; but if a government servant is reduced to a lower substantive post, the cause of the reduction should be briefly stated thus, "Reduced for inefficiency," "Reduced owing to revision of establishment," etc.

139. Every period of suspension from employment and every other interruption in service should be noted, with full details of its duration, by an entry written across the page, and attested by the head of the office or other attesting officer. The head of the office should take efficient measures to see that these entries are made with regularity. The duty should not be left to the non-gazetted government servant concerned.

140. (a) If a government servant is transferred to foreign service, the head of the office or department should send his service book to the Accountant General who will return it after noting therein, under his signature, the orders sanctioning the transfer, the effect of the transfer in regard to leave admissible during foreign service, and any other particulars which the Accountant General may consider to be necessary in connexion with the transfer. On the government servant’s reversion to government service, his service book should again be sent to the Accountant

General, who will then note therein, under his signature, all necessary particulars connected with the government servants' foreign service including the fact of recovery of leave and pension contributions.

NOTE—No entries made in the service book of a government servant on foreign service under an employer who is not under the control of the Government can be attested by any government servant except the Accountant General.

(b) The above rule does not apply to foreign service under an employer who is under the control of the government in cases in which the pay is audited by the Accountant General.

SERVICE ROLLS

Inferior servants of all sorts

141. Service rolls in form no. 14 to be supplied at the expense of the Government should be maintained for all inferior servants (other than members of the Police force referred to in rule 142 below) holding substantive appointments on a permanent establishment, and for those officiating in a post or holding a temporary post except those ineligible for permanent appointment who are appointed in a purely temporary or officiating vacancy for a short period only. The rolls should be most carefully examined and under "Details of service" should be entered all the informations required by rule 142 below, full particulars in regard to every entry being given in the remarks column. These service rolls should invariably be submitted with the pension papers to the Accountant General.

NOTE—(1) Where service books existed for inferior servants on January 1, 1922, they will be kept on and the rules as to service books will apply to them. But service rolls must be introduced in these cases as soon as the existing service books have been filled up.

NOTE—(2) The procedure laid down in paragraphs (1) to (5) of the note below Subsidiary Rule 137 should be followed in respect of the service rolls maintained for inferior servants under the above rule except that the verification of service of these servants according to such procedure should have effect from April 1, 1937.

Police servants

142. In the case of police servants of rank not higher than head constables, whether holding a permanent or temporary post or officiating in a permanent post, except those who are appointed in a purely temporary or officiating vacancy for a short period and are ineligible for permanent appointement, there shall be kept up for each district by the superintendent of police a service roll in English in which shall be recorded the date of the enrolment of each man in the constabulary; his caste

tribe, village, age, height, and marks of identification when enrolled; his rank, promotion, reduction or other punishment; his absence from duty on leave or without leave; the interruptions in his service; and every other incident in his service which may involve forfeiture of portions of his service or affect the amount of his pension. The roll shall be checked by the vernacular roll and order book and the punishment register, and every entry in it shall be signed by the superintendent of police to ensure its proper maintenance, as the necessary statement of service of every applicant for pension shall be prepared from this roll.

NOTE—The services of police servants of rank not higher than head constables as entered in the service rolls should be verified in accordance with the procedure laid down in paragraphs (1) to (5) of the note below Subsidiary Rule 137 except that the verification shall take place once in every five years instead of every year.

CHAPTER XI—VACATION DEPARTMENTS

Rules made by the Governor under Fundamental Rule 82 (a)

NOTE—The provisions of the rules in this chapter, so far as they are applicable to government servants under the rule-making control of the Secretary of State, are the same as in the original Subsidiary Rule (in Chapter XI of the fourth edition, 1936, of the Financial Handbook, Volume II) as they stood on March 31, 1937. The rules in this chapter in their application to above government servants should now be deemed by virtue of section 276 of the Government of India Act, 1935, as rules made by the Secretary of State under section 247 (1)(a) of the Act and are consequently alterable by that authority alone in their application to such government servants.

143. The following departments or parts of departments are treated as vacation departments for the purpose of Fundamental Rule 82:

Judicial Department—The High Court of Judicature at Allahabad, the Chief Court of Oudh, and all civil courts subordinate to these courts; with the following exception:

District and Sessions Judges and Civil and Sessions Judges, including I. C. S. officers appointed as temporary Civil and Sessions Judges for undergoing judicial training.

Forest Department—The Subordinate Forest Service.

Medical Department and departments of Education, Agriculture and Industries—Government Colleges and Schools in which regular vacations are allowed.

Police Department—Criminal Tribes School at Kalianpur Settlement, district Kanpur.

Revenue Department—Principal of the Quanungo Training School and Patwari school teachers including assistant teachers.

NOTE—(1) In the case of members of the Subordinate Judicial Service in the province of Agra, the Dasehra vacation is treated as a vacation for the purpose of Fundamental Rule 82.

NOTE—(2) (a) Members of the Subordinate Forest Service who have elected to remain under the old leave rules which applied to them before January 1,1922, are allowed the concession of the rules in Articles 271—277, Civil Service Regulations.

(b) For the purposes of vacation, store-keepers, range clerks and range orderlies are treated as members of the Subordinate Forest Service.

(3) The following is the list of posts which have been classed as vacational at the Agricultural College, Kanpur.:

No.	Name of post	Period during which it was vacational and the date from which it is vacational	Authority
1	Assistant Professor of Agriculture.	(i) From the date of creation to 5th October, 1925.	(C)
No.	Name of post	Period during which it was vacational and the date from which it is vacational	Authority
		(ii) 19th May, 1932 to 7th July, 1933. During the periods during which the post was nonvacational, it was designated as Assistant Professor of Agriculture and Estate Superintendent. The designation of the post has been changed into Assistant Professor of Zoology from 8th July 1933.	(G) and (H)

2	Assistant Professor of Zoology.	From the date of creation (8th July, 1933) to 13th February, 1935.	(B), (D) and (F).
3	Research Assistant in Botany.	From the date of creation to 31st July, 1932.	(A), (B) and (C).
4	Lecturer in Zoology.	(i) From the date of creation (1st June, 1826) to 13th October, 1933.	(B) and (E).
		(ii) Again from 1st November, 1935.	
5	Assistant Professor of Botany.	From the date of creation to 30th April, 1934.	(A), (B) and (C).
6	Assistant Professor of Chemistry.	Ditto	Ditto
7	(i) Lecturer in Agriculture.	From the date of creation to 6th July, 1932 (Reduced from 7th July, 1932).	(A), (B), (C) and (D).
	(ii) Ditto	From the date of creation to 31st July, 1932 (Reduced from 1st August, 1932).	Ditto
	(iii) Ditto	From the date of creation.	Ditto
8	Lecturer in Accounts and Book-keeping.	From the date of creation to 30th April, 1934.	(A), (B) and (C).
9	Lecturer in Engineering.	From the date of creation.	Ditto
No.	Name of post	Period during which it was vacational and the date from which it is vacational	Authority
10	Lecturer in Chemistry.	From the date of creation to 30th April, 1934.	Ditto
11	Lecturer in Botany.	From the date of creation.	(A), (B) and (C).
12	(i) Lecturer in Physics and Mathematics.	From the date of creation to 30th April, 1934.	(A), (B), (C) and (D)
	(ii) Lecturer in Physics and Soil Science.	From the date of creation.	Ditto
13	Lecturer in Horticulture.	From 1st May, 1934.	(A), (B) and (C).

14	Lecturer in Statistics and Meteorology.	From 22nd October, 1940.	
15	Lecturer in Chemistry.	Ditto	
16	Lecturer in Dairying.	Ditto	
17	Lecturer in Estate Management.	Ditto	
18	(i) Demonstrator in Chemistry.	From 5th July, 1940.	
	(ii) Ditto	From 22nd October, 1940.	
19	Demonstrator in Physics.	Ditto	
20	(i) Demonstrator in Zoology.	Ditto	
	(ii) Demonstrator in Zoology and Entomology.	From 29th January, 1941.	
21	(i) Demonstrator in Botany.	From 22nd October, 1940.	
	(ii) Ditto	From 30th January, 1941.	
22	(i) Demonstrator in Agriculture.	From 22nd October, 1940.	
	(ii) Ditto	From 9th July, 1941.	
	(iii) Ditto	From 12th July, 1941.	
23	Demonstrator in Engineering.	From 1st November, 1939.	
24	Demonstrator in Horticulture.	From 30th January, 1941.	
No.	Name of post	Period during which it was vacational and the date from which it is vacational	Authority
25	Demonstrator in Plant Pathology.	Ditto	
26	Member of the Subordinate Agricultural Service working in the Botany section.	From 22nd October, 1940.	
27	Members of the Subordinate Agricultural Service working in the Agriculture section.	Ditto	
28	Lecturer in English.	From the date of creation.	(B), (C) and (D).
29	Demonstrator in Botany.	Ditto	Ditto

30	Demonstrator in Zoology.	Ditto	Ditto
31	(a) Laboratory Assistant (Zoological Laboratory).	From the date of creation to 30th April, 1934.	(A), (C), (E) and (G).
	(b) Laboratory Assistant (Research section of the Economic Botanist, Oilseeds).	From the date of creation to 30th April, 1934.	(A), (B), (C) and (G).
32	(a) Both the Laboratory Assistants (Chemical Laboratory).	1st May, 1934 to 13th February, 1935.	(B) and (G).
	(b) Laboratory Assistant (Botanical Laboratory).	Ditto	(B) and (G).

(A) G.O. no. 597/XII-A—13, dated the 10th July, 1926.

(B) G.O. no. 774-II/XII-A—13, dated the 10th August, 1935.

(C) G.O. no. 356-A/XII-A—13, dated the 25th February, 1936.

(D) G.O. no. 1909-A/XII-A—13, dated the 18th July, 1936.

(E) G.O. no. 7 66-A/XII-A—13, dated the 31st March, 1937.

(F) G.O. no. 3321-A/XII-A—13, dated the 25th October, 1937.

(G) G.O. no. 4400-A/XII-A—13, dated the 18th June, 1938.

(H) G.O. no. 774/XII-A—13, dated the 10th August, 1935.

N.B.—The above mentioned posts at the Agricultural College, Kanpur, are the only vacational posts in the Agriculture Department, the two Agricultural Schools at Bulandshahr and Gorakhpur being non-vacational (G.O. no. 549/XII-A—149, dated the 24th April, 1934).

(4) The following is the list of vacational posts in the Industries Department:

Harcourt Butler Technological Institute, Kanpur.	Vacational since 1923 with the exception of the following posts which are non-vacational: (a) Research Chemists. (b) Industrial Chemists. (c) Workshop Superintendent.

	(d) Clerks, librarian, storekeeper and the establishment of the laboratories

[G.O. nos. 343-B, dated the 24th March, 1923, 1206/XVIII—200, dated the 25th June, 1923, 1536/XVIII—161, dated the 19th August, 1924 and 1232/XVIII—263, dated the 23rd May, 1934].

Central Wood Working Institute, Bareilly.	Vacational since 1924.

[G.O. no. 1405/XVIII—358, dated the 27th July, 1926]

All other technical and industrial institutions with the following exceptions:	Vacational from the time of their establishment.

[G.O. no. 2360/XVIII—263, dated the 18th July, 1936].

(a) Government Technical School, Jhansi, which has been declared non-vacational with effect from 12th August, 1937.

(b) Posts of demonstration instructors attached to the Government Model Weaving Schools which have been declared non-vacational with effect from 31st May, 1938.

(c) Posts of peripatetic instructors attached to the Government Central Textile School, Kanpur, which have been declared non-vacational with effect from 31st May 1938.

[G.O. nos. 2591/XVIII—420, dated the 12th August, 1937, and 2236/XVIII—344, dated the 31st May, 1938].

N.B.—The ministerial staff of all these institutions do not enjoy the vacations.

[G.O. no. 1232/XVIII—263, dated the 23rd May, 1934].

(4-A) The teaching staff of the Medical College, Agra, has been declared as vacational with effect from the dates the posts were created.

Exception—The post of Principal-cum-Superintendent, Sarojini Naidu Medical College and Hospital, Agra, was non-vacational from August 1, 1956 to May 8, 1957 (A.N.). The post of Principal-cum-Professor created with effect from May 8, 1957 (A.N.) will be treated as non-vacational with effect from that date.

(5) All members of the Upper Subordinate Forest Service except those working in the Kumaun and Working Plan Circles and those in the Chakrata Division of the Western Circle should be treated as belonging to a vacation department.

(6) The following is the list of posts which have been classed as vacational at the U.P. College of Veterinary Science and Animal Husbandry, Mathura:

No.	Name of post	Period during which it was vacational and the date from which it is vacational	Authority
	Professor of Physiology.	From the date of creation (September 3, 1947).	G.O. no 9646 XII—E-540-1951, dated December 10, 1953.
2	Professor of Anatomy.	From the date of creation (September 1, 1947).	
3	(a) Professor of Animal Husbandry.	From the date of creation (December 3, 1948 to July 17, 1949).	
	(b) Professor of Medicine ((a) above as re-designated).	From the date of re-designation (July 1949).	
4	Professor of Parasitology.	From the date of creation (March 18, 1949).	
5	Professor of Materia Medica.	From the date of creation (May 9, 1949).	
6	Professor of Animal Nutrition.	From the date of creation (February 17, 1950).	
7	Professor of Surgery	From the date of creation (May 14, 1951).	
8	Professor of Pathology and Bacteriology.	From the date of creation.	
9	Assistant Professor of Bacteriology.	From the date of creation (June 10, 1950)	
No.	Name of post	Period during which it was vacational and the date from which it is vacational	Authority

10	Assistant Professor of Parasitology.	From the date of creation.	
11	Lecturer in Bio-Chemistry.	From the date of creation (August 25, 1947).	
12	Lecturer in Histology.	From the date of creation (August 20, 1947).	
13	Lecturer in Hygiene	From the date of creation (November 7, 1947).	
14	Lecturer in Materia Media.	From the date of creation (November 30, 1948).	
15	Lecturer in Physiology.	From the date of creation (January 14, 1950).	
16	Lecturer in Animal Management.	From the date of creation (September 13, 1955).	G.O. no. 3125, XII-E—540-51 dated November 13, 1957.
17	Demonstrator in Anatomy.	From the date of creation (December 23, 1947).	
18	Ditto	From the date of creation (January 21, 1948).	
19	Demonstrator in Physiology.	From the date of creation (December 31, 1947).	
20	Ditto	From the date of creation (January 26, 1948).	
21	Demonstrator in Bio-Chemistry.	From the date of creation (January 3, 1948).	
22	Ditto	From the date of creation (January 27, 1948).	
23	Demonstrator in Histology.	From the date of creation (December 25, 1947).	
24	Demonstrator in Hygiene.	From the date of creation (August 12, 1948).	
No.	Name of post	Period during which it was vacational and the date from which it is vacational	Authority

25	Demonstrator in Parasitology.	From the date of creation (February 1, 1949).	
26	Ditto	From the date of creation (February 26, 1949).	
27	Demonstrator in Animal Managements.	From the date of creation (January 14, 1956).	G.O. no. 3125/XII-E—540-51 dated November 13, 1957.
28	Demonstrator in Animal Nutrition.	From the date of creation (January 31, 1956).	G.O. no. 3125/XII-E—540-51, dated November 13, 1957.
29	Ditto	From the date of creation (February 11, 1956).	Ditto
30	Demonstrator in Surgery.	From the date of creation (June 14, 1956).	Ditto
31	Demonstrator in Animal Genetics and Breeding.	From the date of creation (June 10, 1956).	Ditto
32	Demonstrator in Medicine.	From the date of creation (June 10, 1956).	Ditto
33	Laboratory Assistant in Anatomy.	From the date of creation (September 19, 1947).	
34	Laboratory Assistant in Bio-Chemistry.	From the date of creation (January 7, 1948).	
35	Laboratory Assistant in Physiology.	From the date of creation (August 24, 1948).	
36	Laboratory Assistant in Histology.	From the date of creation (July 16, 1948).	
37	Laboratory Assistant in Parasitology.	From the date of creation (August 1, 1948).	
38	Laboratory Assistant in Pathology and Bacteriology.	From the date of creation (December 4, 1948).	
39	Laboratory Assistant in Materia Medica.	From the date of creation (November 28, 1949).	
No.	Name of post	Period during which it was vacational and the date from which it is vacational	Authority

40	Laboratory Assistant in Animal Nutrition.	From the date of creation (August 1, 1950).	
41	Laboratory Attendant in Anatomy.	From the date of creation (July 5, 1948).	
42	Ditto	From the date of creation (September 1, 1948).	
43	Laboratory Attendant in Physiology.	From the date of creation (August 30, 1948).	
44	Laboratory Attendant in Hygiene.	From the date of creation (September 20, 1948).	
45	Laboratory Attendant in Materia Medica.	From the date of creation (December 6, 1948).	
46	Laboratory Attendant in Parasitology.	From the date of creation (January 31, 1949).	
47	Ditto	From the date of creation (July 18, 1949).	
48	Laboratory Attendant in Pathology and Bacteriology.	From the date of creation (February 8, 1950).	
49	Laboratory Attendant in Animal Nutrition.	From the date of creation (February 18, 1950).	
50	Laboratory Attendant in Animal Genetics and Breeding.	From the date of creation (April 1, 1954).	G.O. no. 3125/XII-E-540-51, dated November 13, 1957.
51	Laboratory Attendant in Animal Management.	From the date of creation (April 1, 1954).	Ditto

(7) The posts of Professors, Readers, Lecturers and Demonstrators at the Ganesh Shanker Vidyarthi Medical College, Kanpur, have been declared as vacational with effect from the dates the posts were created.

144. * * * *

145. A government servant whose work requires him to be present at his station for a portion of the vacation is not considered to have availed himself of the vacation if he has not been absent from the station except on duty for more than fifteen days of the vacation. Every such government servant should, immediately after the close

of the vacation, furnish a certificate in the form and according to the procedure prescribed in note 2 under Subsidiary Rule 146.

146. Other government servants shall be considered to have availed themselves of a vacation unless by general or special orders of higher authority they are required to farego such vacation or a portion of it. A government servant who has only routine duties to discharge during a vacation, which do not require his presence at his place of duty but which can be performed either by himself at some other place or by some other government servant, should be considered to have availed himself of a vacation. A government servant who leaves his place of duty during a vacation is expected to arrange for, and is responsible for the performance of, such routine duties without any cost to the Government.

NOTES—(1) When a portion only of a vacation is foregone under orders of higher authority the provisions of rule 145 will apply.

(2) If a government servant has been required to forego 3 vacation or a portion of it under the orders of a higher authority, a certificate in the following form should be sent immediately after the close of the vacation to the Accountant General. In the case of a gazetted government servant to whom the exception under Subsidiary Rule 157-A applies the certificate should be sent to the Accountant General at the time the government servant concerned applies for leave along with his leave application and not immediately after the close of the vacation. In the case of gazetted government servants the certificate should be sent to the Accountant General by the government servant himself through the higher authority under whose order he was required to forego the whole or a portion of the vacation, and in the case of non-gazetted government servant the certificate duly countersigned by the higher authority it should be appended to his leave account and a note to that effect made in his service-book:

I certify that I was detained on duty from————to————during the vacation of the (school, College, etc._____) of the year————————under the order of (name of higher authority)————————————communicated in his letter no.————, dated————————.

Signature of the government servant.

Designation.

Countersigned.

Signature of the higher authority.

Designation.

(3) In the case of a government servant who is prevented from availing himself of the full period of a vacation by reason of his transfer, the time actually spent in travelling from one station to another and not the full joining time admissible under the rules shall be deducted from the period representing the part of the vacation enjoyed for the purpose of Fundamental Rule 82(b).

CHAPTER XI-A—STUDY LEAVE RULES

Rules made by the Governor under rule 84 of the Uttar Pradesh Fundamental Rules

NOTE—The rules in this chapter apply only to government servants under the rule-making power of the Governor. They do not apply to Secretary of State's officers to whom the Study Leave Rules reproduced below Fundamental Rule 84 in Part I of this volume apply.

146-A. The following rules have been made by the Governor to regulate the grant of additional leave to government servants for the study of scientific, technical or similar problems, or in order to undertake special courses of instruction. These rules relate to study leave only. They are not intended to meet the case of government servants deputed to other countries at the instance of the Government, either for the performance of special duties imposed on them or for the investigation of specific problems connected with their technical duties. Such cases will continue to be dealt with on their merits under the provisions of rules 50 and 51 of the Uttar Pradesh Fundamental Rules. These rules apply to the Public Health and Medical Research Departments, the Civil Veterinary Department, the Agricultural Department, the Education Department, the Public Works Department and the Forest Department (except in respect of Continental tours, to which special rules apply). The rules may be extended by the Government to any government servant not belonging to any of the departments mentioned above in whose case they may be of opinion that leave should be granted in the public interests to pursue a special course of study or investigation of a scientific or technical nature.

NOTE—The extension of these rules to the Public Works Department does not effect the existing rules under which government servants are allowed to visit engineering works when on leave in Great Britain.

1. The powers under these rules may be delegated by the Government to the High Commissioner for India, subject to any conditions they may think fit to impose.

2. Extra leave on half average pay for the purpose of study leave may be taken either in or outside India. It may be granted to a government servant of any of the departments named above by the Government, provided that when a government

servant borne permanently on the cadre of one department is serving temporarily in another department the grant of leave is subject to the conditions (a) that local arrangements can be made to carry on his work in his absence, and (b) that the recommendation of the department to which he is permanently attached is obtained before leave is given. Study leave should not ordinarily be granted to government servants of less than five year's, or to government servants within three years of the date at which they have the option of retiring.

3. Study leave shall be granted with due regard to the exigencies of the public service. In no case the grant of this leave, in combination with leave other than extraordinary leave or leave on medical certificate, shall involve an absence of over 28 months from a government servant's regular duties, or exceed two years in the whole period of a government servant's service; nor shall it be granted with such frequency as to remove him from contact with his regular work or to cause cadre difficulties owing to his absence on leave. A period of twelve months at one time will ordinarily be regarded as a suitable maximum, and shall not be exceeded save for exceptional reasons.

Audit instructions regarding rule 3

The limit of 28 months of absence from a government servant's regular duties prescribed in this rule includes the period of vacation, if any, with which study leave and other leave may be combined.

4. A government servant whose study leave is combined with any other kind of leave should be required to take his period of study leave at such a time as to retain, at its conclusion, a balance of other previously sanctioned leave sufficient to cover the period spent in returning to duty.

5. When a government servant has been granted a definite period of study leave and finds subsequently that his course of study will fall short of the sanctioned period to any considerable extent, his absence from duty shall be reduced by the excess period of study leave unless the Government permit him to take that period as ordinary leave.

6. Except as provided in rule 7, all applications for study leave should be submitted with the Accountant General's certificate to the head of the department through the prescribed channel, and the course or courses of study contemplated and any examination which the candidate proposes to undergo should be clearly specified therein. If the course of study is in Europe or America, the head of department should also forward to the Secretary to the High Commissioner for India, General Department, a copy of the approved programme of study. If it is not possible for the government servant to give full details, as above, in his original application, or if, after leaving India, he wishes to make any changes in the programme which has been approved in India, he should submit, particulars as soon as possible to the

Secretary to the High Commissioner for India, General Department. In such cases he should not, unless prepared to do so at his own risk, commence the course of study, nor incur any expenses in connexion therewith, until he receives approval to the course through the High Commissioner.

7. Government servants on leave in Europe of America who wish to convert part of the leave into study leave or to undertake a course of study during leave, should, before commencing study and before incurring any expenses in connexion therewith, submit a programme of their proposed course of study to the Secretary to the High Commissioner for India, General Department. The programme should be accompanied by an official syllabus of the course, if one is available, and by any documentary evidence that the particular course, or examination has the approval of the Government. In the absence of such evidence the programme may, if approved by the High Commissioner, be proceeded with, but no study leave allowance will be admissible until the concurrence of the Government is received. Similarly, government servants on leave in the United Kingdom who desire to have it extended for purposes of study under these rules, should address the Secretary to the High Commissioner for India, but in addition to furnishing a statement of the proposed study they must support their applications with documentary evidence of their having obtained the approval of the Government to their applying for an extension of leave. They must also produce documentary evidence of the concurrence of the Government to the grant of study leave and/or study allowance.

8. No course of study will be recognized as qualifying for the grant of study allowance, or for study leave for any other purpose, unless it has been approved in at least broad outline by the Government in accordance with rules 6 and 7 above, and unless, in cases, where it has not been found possible to submit full particulars to the Government, it has been approved in detail by the High Commissioner before it is begun.

9. A study allowance will be granted for the period spent in prosecuting a definite course of study at a recognized institution or in any definite tour of inspection of any special class of work, as well as for the period covered by any examination at the end of the course of study. The rates as at present fixed are 16s. a day in the United Kingdom, £1 a day on the continent of Europe, and 30s. a day in the United States of America. These rates are liable to revision. The rate to be granted to government servants who take study leave in other countries, including India, will be specially considered by the Government in each case. In no case will subsistence allowance be granted in addition to study allowance and ordinarily travelling expenses will not be paid, but in exceptional cases claims will be considered on their merits by the Government.

10. Study allowance will be admissible up to fourteen days for any period of vacation. A period during which a government servant interrupts his course for his own convenience cannot be considered as vacation. Study allowance may be given

at the discretion of the Government for any period up to fourteen days at one time during which the government servant is prevented by sickness duly certified by a medical practitioner from pursuing the sanctioned course of study. In the case of a government servant retiring from the service without returning to duty after a period of study leave the study allowance will be forfeited, and the study leave will be converted into ordinary leave to the extent of the ordinary leave standing to his credit at the date of retirement. Any balance of the period of study leave mentioned above, which cannot be so converted, will be excluded in reckoning service for pension.

11. Government servants granted study leave are ordinarily required to meet the cost of fees paid for courses of study. In exceptional cases the Government will be prepared to consider proposals that such fees should be paid by the Government.

12. On completion of a course of study a certificate on the proper from (which may be obtained from the High Commissioner) together with certificates of examinations passed or of special study, shall, when the study leave has been taken in Europe or America, be forwarded to the High Commissioner. When the study leave has been taken in any other country certificates of examinations passed on of special study, which should show the dates of commencement and termination of the course, with any remarks by the instructor, shall be forwarded to the-Government. In the case of a definite course of study at a recognized institution the study allowance will be payable by the High Commissioner for India, as the case may be, on claim submitted by the government servant from time to time, supported by proper certificates of attendance. When the programme of study approved under rule 6 does not include or does not consist entirely of such course of study, the government servant shall submit to the High Commissioner or to the Government, as the case may be a diary showing how his time has been spent, and a report indicating fully the nature of the methods and operations which have been studied, and including suggestion as to the possibility of applying such methods or operations to India. The Government will decide whether the diary and report show that the time of the government servant has been properly employed, and will determine accordingly for what period the study allowance referred to in rule 9 may be granted.

13. Study leave will count as service for promotion and pension but not for leave. It will not affect any leave which may already be due to a government servant; will count as extra leave on half average pay and will not be taken into account in reckoning the aggregate amount of leave on half average pay taken by the government servant towards the maximum period admissible under the Uttar Pradesh Fundamental Rules.

NOTE—In the case of government servants recruited on or after 1st January, 1936, study leave will be counted as extra leave on half average pay calculated in

accordance with the provisions of clause (2) of rule 87-A of the Uttar Pradesh Fundamental Rules.

14. During study leave a government servant will draw half average pay as defined in rule 9 (2) of the Uttar Pradesh Fundamental Rules, subject to the maxima and minima laid down in rules 89 and 90 ibid. The rate of exchange prescribed for the conversion of leave (other than that admissible during the first four months of a period of leave on average pay) shall apply to study leave allowances. A government servant may, subject to the approval of the proper authorities being obtained as required by rule 6 or 7, undertake or commence a course of study during leave on average pay and, subject to rules 9 and 10, draw study allowance in respect there-of provided that study allowance is not drawn for an aggregate period exceeding two years during the whole period of a government servant's service.

NOTE—In the case of government servants recruited on or after 1st January, 1936, "leave on average pay" occurring for the second time in this paragraph should be taken to mean "earned leave" and the term "during the first four months of a period of leave on average pay" shown within brackets in this paragraph should be taken to mean "earned leave not exceeding 120 days".

Audit instruction regarding rule 14

A government servant of the vacation department can draw daily allowance during vacation if he prosecutes his studies during the period. The period of such a vacation will be taken into account in calculating the maximum period of two years for which study allowance is admissible.

15. On an application for study leave in Europe of America being sanctioned by the Government, it should inform the High Commissioner of the particulars of the case. It will be necessary for the government servant concerned to place himself in communication with the High Commissioner, who will arrange any details and issue any letters of introduction that may be required. In all cases in which study leave in any other country is sanctioned, the particulars should be reported to the Government of India.

Orders of the Governor regarding the above rules

(1) A member of the Provincial Medical Service may be permitted to take ordinary study leave not exceeding one year in the course of his service and in addition to it further study leave not exceeding three months for each post-graduate course from attendance at which he is excused for the purpose of undertaking professional studies eleswhere.

(2) Extraordinary leave may be taken in conjunction with study leave without regard to the maximum prescribed in rule 3 of the rules reproduced above.

(3) The High Commissioner for India has been allowed to exercise discretion in dealing with applications from government servants on study leave for the grant of concessions under the study leave rules (e.g. travelling expenses and fees under rules 9 and 11). To assist the High Commissioner in dealing with such applications, it should be stated in the report furnished with reference to rule 15, or in the documentary evidence referred to in rule 7 in the case of a government servant on leave out of India who may get a part of his leave converted into study leave, whether the Government are prepared to meet the cost of travelling expenses or tuition fees should the High Commissioner consider their grant desirable.

(4) With reference to rules 6 and 15 of the above rules a government servant granted study leave should submit a programme of the study to the High Commissioner for India before embarking on a course of study irrespective of the fact whether the study leave is granted in India or the application for leave is made in England.

(5) Government servants on leave in England who desire to obtain the assistance of the High Commissioner in securing facilities for study should not apply to the High Commissioner without the authority of the Government.

(6) With reference to rule 9 of the rules reproduced above, the following rates of allowances are fixed for government servants permitted to take study leave in India:

Rupees 3 per day for all places other than Calcutta, Madras and Bombay, and a special rate of Rs. 5 per day for these three places.

(7) With reference to rules 9, 11 and 12 of the above rules the Government have delegated powers to the High Commissioner for India in the following matters:

(1) to fix the rate of study allowance to be granted to government servants who take study leave in countries other than Europe or the United States of America;

(2) to grant, in exceptional cases, subsistence allowance and travelling expenses in addition to study allowance;

(3) to grant, in exceptional cases, the cost of fees paid for courses of study in addition to study allowance; and

(4) to decide, in the case of government servants who take study leave in countries other than Europe and America whether the report and diary of the-government

servant show that his time has been properly employed, and accordingly to determine the period for which the allowance should be granted.

The delegations in items (1) to (3) are subject to the following conditions:

(1) that in cases where there is any difficulty or doubt a reference is made to the Government; and

(2) that in deciding whether the concessions should be granted, the general principles which guided past practice are observed and that any deviation from the broad lines of policy already accepted is referred to the Government.

(8) With reference to rule 10, of the above rules, the Government have delegated powers to the High Commissioner to grant study allowance for any period up to fourteen days at one time during which a government servant is prevented by sickness duly certified by a medical practioner from pursuing a sanctioned course of study.

(9) When a government servant applies for study leave, he should submit with his application—

(a) an estimate of the expenses to which he expects to be put;

(b) a statement of the financial arrangements that he will make to meet those expenses; and

(c) a signed agreement to the effect that he under takes to serve the Government for a period of at least three years from his return to duty; and, in the event of a branch of this agreement, to pay to the Government the expenditure actually incurred by them on his study leave.

When considering an application for study leave, Government will also consider whether the applicant is in a position to meet the consequent expense.

The Government, when reporting to the High Commissioner the particulars of any-study leave that they have granted, will also report the result of the above inquiries and especially mention whether the government servant has raised the question of financial assistance, either in the shape of the payment from the revenues of the State of his fees or in any other shape.

CHAPTER XII—DRAWAL OF COMPENSATORY ALLOWANCES DURING LEAVE

Rules made by the Governor under Fundamental Rule 93

GENERAL

147. Save as provided by the rules in this chapter, a compensatory allowance attached to a post will cease to be drawn by a government servant when he vacates the post.

148. * * * [See rule 1-A (3).]

DRAWAL DURING LEAVE AND TEMPORARY TRANSFER

149. * Under the rules in this chapter, a city compensatory allowance and house rent allowance may be drawn during leave and temporary transfer subject to provisions contained in S. R. 1A (3).

150.* A government servant will be entitled to draw city compensatory and house rent allowance during leave at the same rates at which he was drawing these allowances before he proceeded on leave.

151. * During the period of transfer not exceeding four months, a government servant shall draw city compensatory and/or house rent allowance at the same rate at which he was entitled to it/them at the time of transfer. The quantum of the allowance shall, however, be determined with reference to the pay which he would have drawn but for the transfer. For periods of transfer exceeding four months the grant of these allowances shall be regulated with reference to the new headquarters. If a transfer, initially made for a period not exceeding four months is later extended, the city compensatory and house rent allowance shall be paid up to the date of issue of orders extending the transfer or for a period of four months, whichever is less.

152. A portion not exceeding Rs. 45 of an allowance granted on condition that a motor-car or motor-cycle is maintained may be drawn during leave or temporary transfer if—

(i) the substantive pay of the government servant during the period of claim does not exceed Rs. 1,500;

(ii) the authority sanctioning the leave or transfer certifies that the government servant is likely, on the expiry of the leave or temporary duty, to return to the post from which he proceeds on leave or is transferred, or to be appointed to a post in which the possession of a motor-car or motor-cycle, as the case may be, will be advantageous from the point of view of his efficiency; and

(iii) the government servant certifies that he continued to maintain the vehicle, that the amount claimed was spent by him on garage hire or wages to staff or both for

the period for which the amount is claimed and that the vehicle was not during that period in use by anybody.

NOTE—The maximum allowance that may be drawn under the above rule for a motor-cycle is limited to Rs. 10.

*As Amended vide Go. No. G—1—1816/X—229—1966 dated 15-11-1979 and come into force with effect from 15-11-1979.

152-A. An allowance the grant of which is subject to the condition that a horse or other animal is maintained may be drawn during leave or temporary transfer in the following instances:

(1) A chaplain and a military medical subordinate employed in a civil department in receipt of a conveyance or horse allowance.

(2) Inspectors and sub-inspectors of police in receipt of a conveyance or horse allowance.

(3) Camel sowars of the Public Works Department, Irrigation Branch in receipt of a camel allowance.

(4) Members of the Subordinate Engineering Service and lower subordinates of the Public Works Department in the Buildings and Roads and Irrigation Branches in receipt of a horse allowance.

(5) Mounted linemen and members of the Subordinate Electrical and Mechanical Engineering Service on the Hydro-Electric Grid in the Public Works Department, Irrigation Branch, in receipt of a horse allowance.

(6) Members of the Subordinate Engineering Service in the Local Self-Government Engineering Department in receipt of a horse allowance:

Provided that in all the above instances—

(i) the authority sanctioning the leave or transfer certifies that the government servant is likely, on the expiry of the leave or temporary duty, to return to the post from which he proceeds on leave or is transferred, or to be appointed to a post in which the possession of the animal will be advantageous from the point of view of his efficiency;

(ii) the government servant certifies that he continued to maintain the animal and that he spent the amount claimed on its upkeep during the period for which the claim is submitted; and

(iii) the drawal of the allowance during leave or temporary transfer does not involve extra expense to the Government.

152-B. A conveyance allowance to which the obligation of maintaining a motor vehicle or a horse or other animal is not attached is not admissible during leave or temporary transfer.

152-C. A permanent monthly travelling allowance admissible to a government servant of the Forest Department or of the Tarai and Bhabo Government Estates of and below the rank fraranger may be drawn during leave or temporary transfer if—

(i) the authority sanctioning the leave or transfer certifies that the government servant is likely, on the expiry of the leave or temporary transfer, to return to the post to which the allowance is attached or to another post carrying a similar allowance: and

(ii) no extra expense is thereby caused to the Government.

152-D. A compensatory allowance, other than a permanent monthly travelling allowance and an allowance (including the permanent monthly travelling allowance mentioned in the preceding rule) for the regulation of which provision is made in any of the rules in this chapter, may be drawn during leave or temporary transfer if—

(a) the authority sanctioning the leave or transfer certifies that the government servant is likely, on the expiry of the leave or temporary transfer, to return to the post to which the allowance is attached or to another post carrying a similar allowance, and

(b) the government servant certifies that he continued for the period for which the allowance is claimed to incur the whole or a considerable part of the expenditure for which the allowance was granted.

NOTE—(1) The authority sanctioning the leave or transfer may direct that a part only of the allowance shall be drawn and may require the government servant to satisfy it that he was unable, or could not reasonably be expected, to avoid the expenditure and may, if it is not so satisfied direct that no part of the allowance shall be drawn.

(2) A government servant on hospital leave on full average pay under the rules in Chapter XIV may draw a compensatory allowance attached to his post only when there is no locum tenens to whom it is payable and when the condition in clause (b) of the above rule is fulfilled.

(3) Exchange compensation allowance, if otherwise admissible under the orders issued under Fundamental Rule 44, may be drawn by a government servant during the first four months of any leave on average pay.

(4) The certificate required under clause (b) of this rule shall not be necessary in the case of the members of the Nursing Services.

152-E. A government servant on joining time under Fundamental Rule 105(a), if he is entitled to tentage while holding his old post, and tentage is also attached to his new post, may draw tentage during joining time at the lower of the two rates. If the government servant in his old post drew a compensatory allowance granted on account of special expensiveness of living and the transfer is to another post carrying a similar allowance he may draw the compensatory allowance, during joining time:

Provided that if the rates differ in the two posts, he may draw the lower rate only.

152-F†. (1) A Government servant who is permitted to undergo a course of instruction or training in India and is treated as on duty under F.R. (9) (6) (b) during the period of such instruction or training, shall be entitled to draw, during the entire period of such training, City Compensatory Allowance and House Rent Allowance at the rates admissible to him, from time to time, at either the place of training or the place of duty from where he proceeded on training, whichever is more beneficial to him. For claiming the allowance admissible at the place of duty from where a Government servant proceeded to another station for training, he will be required to furnish the relevant certificate prescribed below:

(2) A Government servant who is permitted to undergo a course of instruction or training abroad and is treated as on duty under F. R. (9)(6)(b) during the period of such instruction or training shall be entitled to draw during the first six months of such training City Compensatory Allowance and during the entire period of such training House Rent Allowance at the rates admissible to him from time to time at the station from where he was deputed abroad for training

† As added vide G. O. No. G—1—2470/X—82—209/79, dated 3-3-83 and came into force w.e.f. 3-3-83.

subject to the production of the relevant certificate prescribed below:

(3) A Government servant who has compulsorily to wait for his posting to a particular post and whose period of compulsory waiting is treated as on duty under F. R. (9) (6) (b), shall be entitled to draw during the first six months of such waiting City Compensatory Allowance and during the entire period of such waiting House Rent Allowance at the rates admissible to him from time to time subject to the production of a certificate on the proforma prescribed below:

(1) For drawal of Compensatory (City) Allowance

The Government servant concerned or his family or both continued, for the period from————to————for which City Compensatory Allowance is being claimed, to reside at the same station from where he was placed under training in India/abroad/remained in compulsory waiting.

(2) For drawal of House Rent Allowance

The Government servant concerned continued for the period from————to————for which house rent allowance is being claimed, to retain the house at the same station from where he was placed under————————training in India/abroad/remained in compulsory waiting and paid rent for it and did not sub-let it or any part of it.

GENERAL NOTES—(1) To obviate all misunderstanding, the authority sanctioning the leave or transfer should invariably embody in the sanctioning orders in terms of the above rules a certificate regarding the likelihood of the government servant returning to the post or station, as the case may be. Cases of uncertainty in which it is not known whether the government servant will resume his post or not on return from leave should be referred to the Government for orders and pending their decision will be dealt with as if it is known that the government servant taking leave will not return to the post. In deciding whether the allowance may be granted or not, the main question for consideration will be whether if the government servant had remained on duty, he would have been displaced by the government servant who relieves him.

(2) In all cases falling under-Subsidiary Rules 149 Note 2,152, 152-A, 152-C and 152-D, in which compensatory allowances are claimed for non-gazetted government servants in respect of periods of leave or temporary transfer, a certificate in the following form should be given by the authority controlling the leave and postings of such government servants and attached to bill:

"Certified that in cases where the compensatory allowances have been claimed during leave

temporary transfer

the likelihood of the government servants returning to the same or similar posts are recorded in the original orders sanctioning the leave

temporary transfer"

(2-A) A certificate regarding the likelihood of the government servant returning to a qualifying post required to be furnished under the rules in this Chapter shall not be considered as a valid certificate acceptable in audit unless it is embodied in the original order granting leave or sanctioning transfer or given along with such an order, except that if a revised certificate is issued along with a revised order or leave or transfer or is incorporated in such revised order before the government servant hands over charge, the revised certificate shall be considered as valid and accepted in audit.

(2-B) If an original sanction to leave is in fact given after the event, i. e. after the close of the leave then sanctioned, the certificate regarding likelihood of return, which must logically be in the past tense, would be no less acceptable to audit on that account. What is wanted by audit is a written assurance by the competent authority that not later than the time he formally sanctioned the original leave, he then intended to re-post the grantee to a qualifying post. The fact that the grantee was so posted on return from leave is logically corro: borative but not conclusive evidence of this intention, because the sanctioning authority may have intended otherwise when he first became aware of the fact of the absence, but changed his mind before the leave itself ended. Hence the contention that the fact of return to a qualifying post dispenses with the need for a declaration of intention is not correct nor would audit be entitled to demur if a sanction not in itself unreasonably delayed does logically contain a certificate worded in the past tense.

(2-C) A question was raised whether on the analogy of subsidiary Rule 149 (iii), it was not reasonable to hold that a change in the element of likelihood of re-posting occurring during the course of the leave, should also affect the admissibility of compensatory allowance, e.g.,

(a) Sri X.....while holding a post in station A, proceeded on leave on average pay for 2 months and 15 days. In the original orders sanctioning the leave, a certificate was recorded that on the expiry of leave he was likely to be re-posted to the same post. Before the expiry of the leave fresh orders were issued posting him to station B.

(b) Sri Y.....while holding a post in station C, proceeded on leave on average pay for one month. In the original sanction to leave it was stated that on the expiry of leave he would be posted to station D. Before the expiry or leave orders were issued re-posting him to the same post in station C.

Under the General Note (2-B) above, stress is laid or the original intention of the competent authority at the time of sanction of leave and it shows by implication that the title to compensatory allowance remains unaffected during the leave by any subsequent changes in the intention of the competent authority. Accordingly, the grant of compensatory allowance during leave should be regulated in accordance with the original certificate issued before the commencement of the

leave and not with reference to the revised orders altering the prospects issued after the commencement of the leave.

(3)* In the case of establishment bill it is not necessary that the certificates provided in Subsidiary Rules 152 (iii), 152-A proviso (ii) and 152-D (b) from individual government servants should be submitted to the audit authority. A consolidated certificate to the following effect should, however, be recorded by the drawing officers in the bill:

"Certified that individual certificates have been obtained to the effect that the conditions in Subsidiary Rule————have been fulfilled and recorded in my office."

(4) The question was raised whether a compensatory (including house-rent) allowance attached to a post can be drawn by a government servant officiating in that post when he proceeds on leave if it is certified by the authority sanctioning leave that he is likely, on the expiry of the leave, to return to duty at the station from which he proceeds on leave or to another station in which he will be entitled to a similar allowance. At the time of going on leave, a government servant drawing a compensatory allowance is expected to return on the expiry of his leave, either—

(i) to the same post from which he proceeds on leave and to which the allowance is attached, or

(ii) to another post in the same or another station carrying a similar allowance at the same rate, or

(iii) to another post in the same or another station carrying a similar allowance at a reduced or enhanced rate, or

(iv) to another post in the same or another station not carrying a similar allowance.

It has been decided that subject to the fulfilment of the requisite conditions laid down in the preceding Subsidiary Rules, such a government servant will draw during leave—

(a) if his case falls under (i) and (ii) above, the allowance at the same rate as he was drawing immediately before proceeding on leave.

(b) if his case falls under (iii) above the allowance at the same rate at which he was drawing it immediately before proceeding on leave or at the rate admissible for the post to which he is expected to return, which ever is less, and

(c) if his case falls under (iv) above, no allowance.

This decision will apply uniformly in all cases irrespective of whether the post to which the allowance is attached is held by the government servant in a substantive or officiating capacity.

(5)* If a government servant dies during leave or temporary transfer, the certificates required by Subsidiary Rules 152 (ii), 152-A proviso (iii) and 152-D (b) from individual government servant may be furnished by the representative of the deceased who claims the compensatory allowance. Such a certificate shall be attested by the authority who sanctioned the leave or transfer.

* As Amended vide G. O. No. G—1—1816/X—229—1966, dated 15-11-1979 and came into force w.e.f. 15-11-1979.

CHAPTER XIII—MATERNITY LEAVE

Rules made by the Governor under Uttar Pradesh Fundamental Rule 101

153*. Maternity leave on full pay which a female government servant, whether permanent or temporary, may be drawing on the date or proceeding on such leave may be granted to her by the head of the department or by a lower authority to whom power may be delegated in this behalf subject to the following:—

(1) In cases of confinement the period of maternity leave may extend up to the end of three months from the date of the commencement of leave:

Provided that such leave shall not be granted for more than three times during the entire service including temporary service:

Provided also that if any female government servant has two or more living children, she shall not be granted maternity leave even though such leave may otherwise be admissible to her. If, however, either of the two living children of the female government servant is suffering from incurable disease or is disabled or crippled since birth or contracts some incurable disease or becomes disabled or crippled later, she may, as an exception, be granted maternity leave till one more child is born to her subject to the overall restriction that maternity leave shall not be granted for more than three times during the entire service.

Provided further that no such leave shall be admissible until a period of at least two years has elapsed from the date of expiry of the last maternity leave granted under this rule.

(2) In cases of miscarriage, including abortion, the period of maternity leave may extend up to a total period of six weeks on each occasion, irrespective of the number of surviving children of the female Government servant concerned, provided that the application for leave is supported by a certificate from the Authorised Medical Attendant:

NOTE—(1) Deleted.

NOTE—(2) In the case of a person to whom the provisions of Employees. State Insurance Act, 1948, apply, leave salary payable under this rule shall be reduced by the amount of benefit admissible under the said Act for the corresponding period.

NOTE—(3) Abortion induced under the Medical Termination of pragnancy Act, 1971, should also be considered as a case of ‘abortion’ for the purpose of ‘granting’ ‘Maternity leave’ under this rule.

154**. Maternity leave shall not be debited against the leave account and may be combined with leave of any other kind.

NOTE—(1) Deleted.

*(This amended rule shall be deemed to have come into force at once Vide Notification No, G.4-484/X-90–216-79, dated 3-5-90.)

* This rule may be deemed to have come into force with effect from 1-7-78.

NOTE—(2) Regular leave in continuation of maternity leave may also be granted in case of illness of a newly born baby, subject to the female government servant producing a medical certificate from the Authorised Medical Attendant to the effect that the ailing baby warrants the mother’s personal attention and that her presence at the baby’s side is absolutely necessary.

NOTE—(3) In the case of temporary government servants the leave granted under rules 153 and 154 shall not extend beyond the period the appointment is likely to last.

CHAPTER XIV—HOSPITAL LEAVE

Rules made by the Governor under Uttar Pradesh Fundamental Rule 101

155. Subject to the conditions specified below, the authority whose duty it would be to fill up the post (if vacant) may grant hospital leave to the following categories of government servants whether permanent or temporary, whose duties expose them to special risk of accident or illness, during periods of illness in a hospital or dispensary or while receiving medical aid as an outdoor patient at the station or headquarters of the district in which they are serving:

(1) the government servant eligible for the concession shall be drawing a pay not exceeding Rs. 300 per mensem;

(2) the period of hospital leave shall in no case exceed six months in any one term of three years, whether such leave is taken at one time or by instalments;

(3) leave salary for the first three months of such leave shall be allowed on full average pay in the case of government servants governed by Fundamental Rule 81 or Subsidiary Rule 157 and on full pay which they may be drawing on the date of proceeding on such leave in the case of government servants governed by Fundamental Rule 81-B or subsidiary Rule 157-A. Leave salary for the remaining period of any such leave shall be allowed at half the rates mentioned above;

(4) the illness or injury is certified not to have been caused by irregular or intemperate habits and is directly due to risk incurred in the course of official duties of the government servants concenred;

(5) the leave granted to temporary government servants does not extend beyond the period the appointment is likely to last:—

(a) guards of all departments in permanent employ;

(b) executive government servants in the Police Department enrolled under any Act of the Legislature;

(c) head warders, warders and orderlies of the Jail Department, and guards, warders, dressers and compounders of lunatic asylums inclusive of female servants;

(d) subordinates of the Forest Department including range clerks but excluding other clerks;

(e) Syces in the Animal Husbandry Department;

(f) and employee in the government Press, whether on fixed pay or at piece rates;

(g) subordinates employed in government laboratories;

(h) subrodinates employed on the working of government machinery;

(i) peons and other government servants serving the Tarai and Bhabar;

(j) tindals, regulation beldars and boatmen employed by Irrigation Department at Canal head works and at torrent crossings on the Eastern Yamuna Canal; also subordinates employed along the main Sarda Canal and the Deoha Bahgul Feeder Canal;

(k) excise peons;

(l) members of the U.P. Fire Service, and

(m) all other government servants whose duties involve handling of dangerous machinery, explosive materials, poisonous gases and drugs etc. or who are obliged to perform hazardous tasks.

(This rule comes into force with effect from April 1, 1979).

NOTES—(1) The grant of hospital leave is subject to the condition that leave salary is not additional to, but inclusive of the benefits to which the employee may be entitled under section 4 (1) (d) of the Workmen's Compensation Act, 1923.

(2) In the case of a person to whom the provisions of Employees' State Insurance Act, 1948, apply, leave salary payable under this rule shall be reduced by the amount of benefit admissible under the said Act for the corresponding period.

(3) The term of three years mentioned in clause (2) of the rule should at any time be calculated backward from the end of the actual period of hospital leave proposed to be granted, whether on average/full pay or on half of those rates.

156. Hospital leave is not debited against the leave account and may be combined with any other leave which may be admissible, provided that the total period of leave, after such combination, shall not exceed twenty-eight months.

NOTE—The limit of eight months or six months prescribed by rule 81(b) of the Uttar Pradesh Fundamental Rules as the maximum leave on average pay which a government servant may take at any one time is not applicable when hospital leave is taken in combination with ordinary leave on average pay.

CHAPTER XV—LEAVE EARNED BY TEMPORARY AND OFFICIATING SERVICE.

Rules made by the Governor under Uttar Pradesh Fundamental Rule 103(a)

157. A government servant in the superior service without a lien on a permanent post appointed prior to January 1, 1936, and in continuous employ under the Government may be granted leave while employed in an officiating or temporary capacity provided that the leave salary (limited to average or half average pay, as the case may be) drawn by him shall not exceed—(i) if no substitute is appointed in his place, the normal duty pay which he would have drawn had he not proceeded on leave, and (ii) if a substitute is appointed the difference between such normal duty pay and the pay of the substitute. On this condition such a government servant may be granted—

(a) leave on leave-salary equal to average pay up to one-eleventh of the period spent on duty, subject to a maximum of four months at a time; or

(b) on medical certificate, leave on leave-salary equal to half average pay up to two-elevenths or one-eleventh of the period spent on duty according as the government servant was appointed prior to or on or after 1st January, 1931 and before 1st January, 1936, subject to a maximum of three months at a time; or

(c) extraordinary leave for three months at any one time, provided that in the case of a government servant, who is undergoing treatment for tuberculosis in a recognised sanatorium or is suffering from tuberculosis of bones or joints, extraordinary leave up to twelve months on any one occasion may be granted in addition to the leave which may be admissible under clause (a) or (b) above, subject to the following conditions:—

(i)The post from which he proceeds on leave is likely to last till his return to duty;

(ii) the extraordinary leave shall be granted on the production of a certificate from the medical officer-in-charge of the sanatorium or, in the case of a patient suffering from tuberculosis of bones or joints, on the production of a certificate from a qualified T. B. Specialist or a Civil Surgeon, or if such a patient is undergoing treatment in a recognised sanatorium from the medical officer-in-charge of the sanatorium and in each case the period for which leave is recommended shall be specified in the certificate;

(iii) the Medical officer, or the T. B. Specialist, or the Civil Surgeon in recommending the leave, shall bear in mind the provisions of Subsidiary Rule 87.

NOTES—(1) The concession of extraordinary leave up to twelve months will be admissible also to a temporary government servant who for want of accommodation in any recognised sanatorium at or near the place of duty receives treatment at his residence under a Tuberculosis Specialist recognised as such by the Director of Medical and Health Services, Uttar Pradesh, and produces a certificate signed by that specialist to the effect that he is under his treatment and

that he has reasonable chances of recovery on the expiry of the leave recommended.

(2) The concession of grant of extraordinary leave up to twelve months will be admissible only to those temporary government servants who have been in continuous government service for a period exceeding one year.

Government servants of Asiatic domicile engaged on contract prior to January 1, 1936, whether recruited in the United Kingdom or in India, may be given only such leave as is admissible under this rule.

Exception 1—If the government servant has been employed in an officiating or temporary capacity for at least two years continuously, he may receive under clause (a) above such leave as may be admissible to him even if its grant involves extra expense to the Government.

Exception 2—In the case of a government servant who is employed in an officiating or temporary capacity in a vacation department, leave granted under clause (a) of this rule shall be on leave salary equivalent to half average pay; provided that such a government servant may be granted, under that clause, leave on leave salary equivalent to average pay to the extent of one month for each year of duty in which he has not availed himself of any part of the vacation. If a part only of the vacation has been taken in any year, the period of leave on average pay admissible under the above proviso will be reduced by a fraction of a month equal to the proportion which the part of the vacation taken bears to the full period of the vacation. The provisions of Subsidiary Rules 145 and 146 also apply in the case of such a government servant; but the certificate prescribed in Note 2 under Subsidiary Rule 146 should, in the case of a gazetted government servant of this class, be sent to the Accountant General along with the leave application and not immediately after the close of the vacation.

Exception 3—The condition about extra expense is waived in the case of the-government servants without a lien on substantive posts who are employed in an officiating or temporary capacity, while proceeding to a Pasteur Institute for anti-rabic treatment.

Exception 4—Government servants who hold quasi-permanent posts in the Settlement Department, as shown in the note below the Exception to Fundamental Rule 59, in a substantive capacity shall earn leave under sections I to V of Chapter X of Part II of this Handbook.

NOTES—(1) Any kind of leave under this rule may be granted in combination with or in continuation of any other kind of leave, provided that the total period of leave so taken shall not exceed four months at any one time.

Exception—In the case of government servants undergoing treatment for tuberculosis and to whom extraordinary leave up to 12 months may be granted at any time, vide clause (c) of this rule as amended, the total leave that may be granted at any one time shall not exceed a period of 16 months made up of leave on average pay and leave on half average pay on medical certificate for an aggregate period not exceeding four months (provided it is due) and extraordinary leave for not more than 12 months.

(2) Extension of a temporary post with a view to cover the period of leave granted to its holder is expedient only in cases where the grant of leave is subject to the condition laid down in the proviso contained in the first sentence of this rule; but is improper in the absence of this condition.

(3) Vacation may be taken in combination with or in continuation of any kind of leave under this rule, provided that when it is taken in combination with or in continuation of leave on average pay admissible under clause (a) which is subject to the provisions of exception 2 above, the total duration of vacation and leave on average pay taken in conjunction, whether the leave on average pay is taken in combination with or in continuation of other leave or not, shall not exceed four months.

(4) In cases where the leave reserve for several grades of the same establishment is provided for in the lowest grade and officiating arrangements in leave vacancies in the higher grades by the appointment of persons from the lower grades entail extra expense, the net extra cost involved in arranging for the work of the absentee should be taken in place of the "pay of the substitute" mentioned at the end of the proviso contained in the first sentence of the above rule.

157-A. The following leave rules shall apply to:

(a) all Government servants who enter Government service on or after April 1, 1966, and hold no lien on a permanent post but are employed in an officiating or temporary capacity;

(b) all government servants who were recruited before April 1, 1966 and to whom Subsidiary Rule 157-A applied on that date:

Provided that the earned leave at their credit on April 1, 1966, shall stand and they shall earn further leave under sub-rule (1) of this rule with effect from that date:

(c) all government servants recruited before January 1, 1936, to whom Subsidiary Rule 157 applies and who elect in writing to come under these rules by making a specific declaration to Government to this effect. The option once exercised shall be final:

Provided that:

(i) the balance of leave on average pay at the credit of such a government servant on the date of exercising the option referred to above shall not lapse. He will first exhaust all such leave in excess of one hundred and eighty days and when the balance of such leave falls below this period, he shall begin to earn leave under these rules;

(ii) half the amount of leave on medical certificate on half average pay already availed of under clause (b) of Subsidiary Rule 157 shall be deducted from the maximum limit of four months' leave on medical certificate on average pay admissible under sub-rule (2) of this rule.

*(1) Earned Leave:—A government servant to whom these rules apply shall earn leave at one-eleventh of the period spent on duty from the date of commencement of continuous service:

Provided that—

(i) when the total of his earned leave amounts to one hundred and eighty days he shall cease to earn such leave;

(ii) subject to the provisions, of Fundamental Rules 67 and 86-A:

(a) the maximum period of earned leave that may be granted to him at a time shall be one hundred and twenty days if spent in Asia;

* For calculation of leave see revised order contained in O. M. No. G-4-1751/X-201-76 dated 24-6-78.

(b) earned leave may be granted to him exceeding a period of one hundred and twenty days but not exceeding one hundred and eighty days if the entire leave so granted or any portion thereof is spent outside Asia but the period of such leave spent in India shall not in the aggregate exceed the limit of one hundred and twenty days:

Provided further that in the case of a government servant serving in a vacation department—

(i) the earned leave admissible to him shall be reduced by thirty days for each year of duty in which he avails himself of the full vacation;

(ii) if he is prevented by reason of Government work from availing himself of the full vacation in any year, the earned leave admissible to him shall be reduced by a fraction of thirty days equal to the proportion which the part of the vacation availed of bears to the full period of the vacation;

(iii) if in any year he does not avail himself of the vacation, the earned leave admissible to him shall not be subject to any reduction;

(iv) vacation may be taken in combination with, or in continuation of, any kind of leave under these rules, provided that the total duration of vacation and earned leave taken in conjunction whether the earned leave is taken in combination with or in continuation of other leave or not, shall not exceed the amount of earned leave admissible to him at a time under the first proviso to sub-rule (1) of this rule except when it is taken for obtaining higher technical qualifications in which case the limit shall be two hundred and seventy days.

NOTE—The provisions of Subsidiary Rules 145 and 146 also apply in the case of government servants to whom these rules apply if belonging to a vacation department, but the certificate prescribed in Note 2 under Subsidiary Rule 146 should, in the case of a gazetted government servant, be sent to the Accountant General along with the leave application and not immediately after the close of the vacation.

(2)* Leave on medical certificate—A Government servant to whom this Subsidiary Rule applies may also be granted leave on medical certificate not exceeding four months in all during his entire temporary service. Such leave shall be given only on production of a certificate from such medical authority as the Governor may by general or special order specify in this behalf and for a period not exceeding that recommended by such medical authority:

Provided that the amount of leave on medical certificate availed of by a government servant under Subsidiary Rule 157-A, before the date of application of this rule as amended by notification no. G-2-2688 /X—206-1965, dated August 12, 1966 shall be taken into account in calculating the leave due to him under this rule:

Provided further that—

(i) the post from which the government servant proceeds on leave is likely to last till his return to duty;

(ii) no leave may be granted under this rule, unless the authority competent to sanction leave is

* This rule came into force w. e. f. April 29, 1980.

satisfied that there is reasonable probability that the government servant will be fit to return to duty on the expiry of the leave applied for. (See also Subsidiary Rule 87):

Provided also that the government servant who has put in continuous service for three years or more, may be granted leave, on medical certificate up to twelve months (including four months of leave on medical certificate mentioned in this rule) subject to the following conditions:—

(1) the government servant must have been appointed in a regular manner (not on ad hoc basis) in accordance with the relevant rules of recruitment or formal orders of the Government in this regard;

(2) he must have been working against a duly sanctioned cadre post, permanent or temporary, and he may not have been appointed on contract basis;

(3) his work and conduct must have been satisfactory and integrity certified; and

(4) no action regarding suspension or instituting disciplinary proceedings is contemplated or pending against the government servant concerned.

(3) *Leave on private affairs—A government servant to whom this Subsidiary Rule applies may also be granted leave on private affairs not exceeding one hundred and twenty days in all during his entire temporary service provided that the leave shall not be admissible until after continuous temporary service of two years has been rendered. Such leave shall be earned by him at one-eleventh of the period spent on duty and when the leave earned amounts to sixty days, he shall cease to earn such leave:

Provided that—

(i) the post from which the government servant proceeds on leave is likely to last till his return to duty; and

(ii) the amount of leave on private affairs availed of by a government servant under Subsidiary Rule 157-A before the date of application of this rule shall be taken into account in calculating the leave due to him under this rule.

(4) Extraordinary leave—(a) A government servant to whom this Subsidiary Rule applies may be granted extraordinary leave in accordance with the provisions of Fundamental Rule 85 where the post is likely to last till his return to duty, provided that the duration of extraordinary leave on any one occasion shall not exceed the following limits:

(i) three months;

(ii) six months, in cases where the government servant has completed three years continuous service on the date of expiry of leave of the kind due and admissible under the rules [including three months extraordinary leave under (1) above] and

his request for such leave is supported by a medical certificate as required under the rules;

(iii) eighteen months where the government servant has completed one year's continuous service and is undergoing treatment for:

* For calculation of leave see revised orders contained in O. M. No. G. 4—A. G. —3/ X—200—79 dated 30-10-79.

(1) pulmonary tuberculosis or tuberculosis of any other part of the body in a hospital or sanatorium or at his residence by the Civil Surgeon or by a qualified tuberculosis specialist recognised as such by the Director of Medical and Health Services, U.P., or

(2) leprosy in a recognised leprosy institution or by the Civil Surgeon or a specialist in leprosy recognised as such by the Director of Medical and Health Services, U.P.;

subject to the condition that the extraordinary leave shall be granted on the production of a certificate from medical-officer-in charge of the hospital or sanatorium, as the case may be, or from the qualified tuberculosis/leprosy specialist or the Civil Surgeon if such patient is undergoing treatment at his residence and in each case the period for which leave is recommended shall be specified in the certificate.

NOTE—The medical officer incharge of the hospital or of the sanatorium or leprosy institution, the tuberculosis/leprosy specialist or the Civil Surgeon, as the case may be, shall while recommending leave bear in mind the provisions of Subsidiary Rules 87.

(iv) twenty-four months, subject to a maximum limit of thirty-six months in all during entire temporary service, where the leave is required for the purposes of prosecuting studies in India or abroad certified to be in the public interest, provided that—

(1) the government servant concerned has completed three years of continuous service on the date of expiry of leave of the kind due and admissible under the rules [including three months of extraordinary leave under sub-rule (I) above];

(2) before grant of the extraordinary leave the government servant concerned gives an undertaking by executing a bond prescribed in Form No. 10 to the effect that he would, if required, serve the Government after returning from leave in the same post or in any other capacity as may be required for a period of at least three years and, in default, pay to Government an amount equal to ten times the monthly pay which he was drawing at the time of proceeding on leave, and other expenses, if

any, which may be incurred on him together with interest thereon from the day following the expiry of the sanctioned leave at the rate of one per cent over and above the Bank rate in force on the first day of April of the financial year in which the leave may commence.

NOTE—The expression 'Bank rate' mentioned above means the rate made public by the Reserve Bank of India as the standard rate at which it is prepared to buy or rediscount bills of exchange or other commercial paper eligible for purchase under the Reserve Bank of India Act.

*(b) Unless the Governor in view of the special circumstances of the case otherwise determines no Government servant, shall be granted extraordinary leave on any one occasion in excess of the limits mentioned in sub-rule (a). Absence from duty after the expiry of leave will attract the provisions of rules relating to disciplinary proceedings.

* (This sub-rule shall be deemed to have come into force w.e.f. 12-9-89 vide Notification No. G—4—34—I/X—89-4—1983 dated 12-9-89).

(5) Any kind to leave under these rules may be granted in combination with or in continuation of any other kind of leave.

*(6) Leave salary—A government servant to whom this subsidiary Rule applies, when on leave, will be entitled:

(a) If on earned leave, or on leave on medical certificate to leave salary equal to the pay drawn immediately before proceeding on leave:

Provided that if the government servant is reverted from a post carrying a higher scale of pay to a post carrying a lower scale of pay and proceeds on leave, he will be entitled to leave salary equal to the pay which would have been admissible under the rules had he not proceeded on leave.

(b) If on leave on private affairs, to leave salary equal to half the amount specified in clause (a);

(c) If on extraordinary leave to no leave salary.

NOTE —In the case of a person to whom the provisions of Employees' State Insurance Act, 1948 apply, the leave salary payable under this sub-rule in respect of leave on medical certificate shall be reduced by the amount of benefit admissible under the said Act for the corresponding period.

(7) Whole time government servants who are of the nature of seasonal or casual employees and continue to be paid from contingencies shall only get leave without allowance.

Orders of the Governor regarding rule 157-A.

(1) In the cases of government servants to whom rule 157-A applies, the authority competent to grant leave has no power to alter the nature of leave applied for.

(2) The authority which granted leave to a government servant governed by rule 157-A can commute it retrospectively into leave of a different kind which was admissible at the time the leave was originally granted but the government servant concerned cannot claim it as a matter of right.

(3) The commutation of one kind of leave into another automatically carries with it the drawal of arrears of leave salary or recovery of amounts overdrawn.

158. If a government servant in the superior service recruited prior to January 1, 1936, is without interruption of duty appointed substantively to a permanent post, his leave account will be credited with the amount of leave which he would have earned by his previous duty if he had performed it while holding a permanent post substantively and debited with the amount of leave actually taken under rule 157. Similarly a government servant who is entitled to leave under rule 157-A when appointed without interruption of duty substantively to a permanent post will be

* This amended sub-rule shall be deemed to have come into force with effect from April 1, 1978 vide Notification No.G-4-1395/X-88-200-76, dated October 13, 1988).

(The above orders of Governor shall be deemed to have come in to force with effect from April 1, 1973 Vide Notification No. G-4-1395/X-88-200-76, dated October 13, 1288).

credited with the earned leave which would have been admissible if his previous duty had been duty as a government servant in permanent employ diminished by any earned leave already taken. Leave taken under rule 157 or 157-A is not an interruption of duty for the purpose of this rule.

Except in the case of a government servant recruited or after January 1, 1936, temporary or officiating service rendered under the Central or any other State Government and followed by confirmation in post under the Government of the Uttar Pradesh without interruption of duty will, up to the extent mentioned in this rule, be taken into account in calculating the net amount of leave to be credited to the government servant; provided that under the rules laid down by the other Government such service would have counted had the government servant in

question continued in the service of that Government without a break of service till confirmation.

Audit instruction regarding Subsidiary Rule 158

Interpretation of the words "interruption of duty": See audit instruction regarding Fundamental Rule 65 (a).

Orders of the Governor regarding rule 158

The commutation of extraordinary leave taken during temporary service when other leave was due into earned leave on confirmation without interruption of service by giving retrospective effect to the benefit of rule 158 would be irregular. The real intention of this rule is to provide only for a retrospective recalculation of the leave at credit on the date of confirmation with a reduction on account of the earned leave already taken. Except for the carry-forward of the recalculated a credit on confirmation, leave earned and taken should be closed chapter at that point and re-adjustment of any leave taken is not permissible as a consequence of such recalculation. The "closed chapter" may, however, properly be reopened, for instance, to correct miscalculation of leave earned or taken; or to readjust leave earned and taken when confirmation is ordered with retrospective effect; or at the discretion of the sanctioning authority, to convert leave of any one kind already taken into leave due of any other kind admissible at the time the leave was originally taken.

(See also orders of the Governor under Fundamental Rule 87-A).

159. A temporary engineer of the Public Works Department may be granted at the discretion of the Government leave other than what is admissible under rule 157 or rule 157-A above on such terms and with such leave-salary as they may think fit. This indulgence will be granted only as a matter of grace and cannot be claimed as a right. The terms and leave-salary shall not, however, be more favourable than those which would be admissible if the service were substantive, permanent and continuous.

160. A military sub-assistant surgeon temporarily lent to the civil department before January 1, 1936, may be granted leave on average pay up to one-eleventh of the period spent on duty in the civil department subject to a maximum of four months at a time. Any other leave which it may be found necessary to grant to a military sub-assistant surgeon should be under the military rules.

The grant of leave to a military sub-assistant surgeon temporarily lent to the civil department on or after January 1, 1936, shall be regulated by clause (1) of rule 81-B and clause (1) (b) of rule 87-A of the Uttar Pradesh Fundamental Rules. Any

other leave which it may be found necessary to grant to him shall be under the military rules.

161 *****

161-A. Assistant teachers of local board Varnacular middle schools, appointed before or on or after January 1, 1936, for a specified period not exceeding five years to non-pensionable posts of teachers in model schools attached to Government normal schools for boys or in Government central training schools, shall not be entitled to any leave except leave on medical certificate on half average pay up to one-eleventh of the period spent on duty, subject—

(1) to a maximum of one month at a time; and

(2) to a total amount not exceeding two months during the period of deputation. No substitute shall be appointed to fill the vacancy caused by the leave.

NOTE—In the case, of assistant teachers appointed on or after January 1,1936, their half average pay shall continue to be calculated in the manner prescribed for assistant teachers appointed before that date.

CHAPTER XVI—LEAVE ADMISSIBLE TO PART-TIME LAW OFFICERS AND GOVERNMENT SERVANTS REMUNERATED BY FEES, PIECE-WORK, OR DAILY WAGES.

Rules made by the Governor under Uttar Pradesh Fundamental Rule 103(c)

162. A law officer holding one of the posts mentioned in Fundamental Rule 99 in Part I of this Volume and a Government Pleader, Deputy Government Advocate, Junior Standing Counsel, Law Reporter, Assistant Law Reporter or Government Prosecutor if his pay is fixed at definite rate but his whole-time is not retained for the service of the Government, may be granted leave as follows:

(a) Leave on average pay during the vacation of the High Court of Judicature at Allahabad or the Chief Court of Oudh within whose jurisdiction he serves; provided that no extra expense is thereby caused to the Government. Such leave will be counted as duty.

(b) Leave on half average pay for not more than six months once only in his service after six years of duty.

(c) On medical certificate, leave on half average pay up to a maximum of 20 months at any one time; provided that three years of duty must intervene between any two periods of leave on medical certificate.

(d) On the conditions prescribed in Fundamental Rule 85, extraordinary leave.

Exception—This rule shall also apply to a law officer, a Government Pleader, Deputy Government Advocate, Junior Standing Counsel, Law Reporter, Assistant Law Reporter or Government Prosecutor appointed on or after January 1, 1936, except that the grant of leave on medical certificate to him shall be regulated by sub-clause (b) of clause (2) of' rule 81-B of the Uttar Pradesh Fundamental Rules. His leave salary shall, however, continue to be calculated in the manner prescribed for officers appointed before that date.

NOTE—When a law officer who held a part-time appointment on December 31, 1921, takes leave, his pay at the time of taking leave may be treated as his average pay for the purpose of this rule.

163. Leave under any one of the clauses of rule 162 may be combined with leave under any other clause.

NOTE—The remuneration receivable by the Advocate General during leave is as admissible under rules 162 and 163 above and this has been determined by the Governor under sub-section (3) of section 55 of the Act.

164. A government servant remunerated by honoraria may be granted leave on the terms laid down in rules 162 and 163 above, provided that he makes satisfactory arrangements for the performance of his duties, that no extra expense is caused to the Government, and that during leave of the kind contemplated by clause (b) of rule 162 the whole of the honoraria are paid to the person who officiates in his post.

165. * * * *

165-A. The following rules regulate the grant of leave to piece-workers employed in the Uttar Pradesh Government Central Press who are not classed as inferior:

1. (a) Leave on full pay will be granted to permanent piece-workers and on half pay to temporary piece-workers according to their service as shown below:

Length of service	Leave admissible
Less than 5 years	10 days in each calendar year.
5 years but less than 15 years	15,,,,,,,,

15 years and over	30,,,,,,,,

Exception—Those piece workers, whether permanent or temporary, who were recruited before 26th February, 1941 and who were entitled to 31 days' leave in each calendar year after putting in service exceeding 25 years, will continue to enjoy this concession.

(b) Leave under sub-rule (a) will be non-cumulative, i.e. any leave not taken during the year will lapse without any monetary compensation.

(c) Gazetted holidays actually enjoyed may, at the option of the piece-worker, be counted against leave admissible to him under sub-rule (a) and, if so counted, will be paid for. But a Sunday at the commencement and/or conclusion of the period of leave will not be paid for.

(d) The grant of leave under these rules cannot be claimed as a right and can be refused on administrative grounds. It may also be withheld from piece-workers who have been irregular in attendance.

2. Leave on medical certificate on half pay will be earned at the rate of one month's pay for every complete period of twenty-two months' duty, and as regards incomplete periods one day's leave for every twenty-two days duty. It will be cumulative up to a limit of six months and will be granted only when no leave is admissible under rule 1 above.

3. Leave without pay may be granted when no other leave is due.

4. No continuous period of leave with pay to permanent piece-worker shall exceed six months or in the case of a temporary piece-worker three months; any extension over either period shall be leave without pay. Leave on medical certificate on half pay shall not be granted to any piece-worker for more than twelve months during his service.

5. Injury leave on half pay may be granted from the commencement of disablement to a piece-worker who is injured in circumstances which would give rise to claims for compensations in the case of a workman as defined in the Workmen's Compensation Act, 1923 (VIII of 1923) whether or not proviso (a) to sub-section (1) of section (3) of the Act is applicable to him. This leave shall be continued as long as is necessary subject to a limit of one year for any one disability and three years during a piece-worker's total service. It shall not be taken into account in calculating the limits laid down in rules 2 and 4. Leave-salary payable under this rule will in the case of a workman to whom the Workmen's Compensation Act applies be reduced by the amount of compensation payable under section 4 (1) D of the said Act.

NOTE—For the purposes of the foregoing rules "pay" means the minimum of a piece-worker's grade rate.

6. A piece-worker transferred to the temporary salaried establishment for a period of less than twelve months continuously shall be eligible only for such leave and on such pay as would have been admissible to him under these rules if he had continued to work as a piece-worker in the plains. Where the transfer is for a period of more than 12 months continuously, leave rules as applicable on the date of transfer, to the salaried staff shall apply to a piece-worker on his transfer to the salaried establishment. Any leave under piece-work terms which may be due to him on the date of transfer shall, to the extent permissible under the rules, be credited to his leave account.

7. A salaried worker on his transfer to the piece establishment for a period of more than 12 months continuously shall be governed by these leave rules. Earned leave due to him at the time of transfer shall, to the extent permissible under the rules, be credited to his leave account.

166. A labourer employed in a Government workshop or other similar institution when temporarily absent from work owing to injury received while on duty may be granted leave on full pay by the head of the department for a period not exceeding three months, which may be extended on half pay thereafter up to six months with the previous sanction of the Government.

NOTE—The limits prescribed above are to be regarded as inclusive of compensation under section 4(1)D of the Workmen's Compensation Act, where that is payable.

167. A female servant employed at piece rates or daily rates in a permanent or quasi-permanent government institution or concern may be granted by the head of the department maternity leave on the same conditions and terms as laid down in rule 153.

168. Any leave of absence granted to government servants referred to in rules 166 and 167 above in circumstances other than those described in or in continuation of leave permitted under those rules, shall be without allowances or any kind whatever.

CHAPTER XVII—LEAVE EARNED BY PROBATIONERS AND APPRENTICES

Rules made by the Governor under rule 104(b) of the Uttar Pradesh Fundamental Rules.

NOTE—The rules in this chapter apply only to government servants under the rule-making power of the Governor. They do not apply to officers appointed by the Secretary of State.

169. * * *

[See rule 1A(1) and (4)].

170. Leave may be granted to a probationer if it is admissible under the leave rules which would be applicable to him if he held his post substantively otherwise than on probation.

171. * * *

172. Leave of the following kinds may be granted to an apprentice:

(a) On medical certificate, leave on leave-salary equivalent to half pay for a period not exceeding one month in any year of apprenticeship.

(b) Extraordinary leave under Fundamental Rule 85, provided that in the case of an apprentice appointed on or after January 1, 1936, the extraordinary leave shall not exceed three months at any one time.

NOTE—(1) Service as an apprentice even if followed by appointment substantively in a permanent post does not qualify for leave under rule 77 or under clause (1) of rule 81-B of the Uttar Pradesh Fundamental Rules.

NOTE—(2) For purposes of this rule supernumerary kanungos come within the definition of "apprentice" as given in Subsidiary Rule 1 A (1).

CHAPTER XVIII—JOINING TIME

Rules made by the Governor under Fundamental Rule 106

173. Not more than one day is allowed to a government servant in order to join a new post when the appointment to such post does not necessarily involve a change of residence from one station to another. A holiday counts as a day for the purpose of this rule.

NOTE—No joining time is admissible in the case of a Government servant transferred from one department to another under the control of the same officer and in the same station.

174. In cases involving necessary change of station, the joining time-allowed to a government servant is subject to a maximum of 30 days. Six days are allowed for preparation and, in addition, a period to cover the actual journey calculated as follows:

(a) A government servant is allowed—for that portion of the journey which he travels or might travel—

	One day for each—	
By railway	500 Kilometers	Or any longer time actually occupied in time actually.
By ocean steamer	350,,	
By river steamer	150,,	
By motor car or horse-drawn conveyance plying for public hire	150,,	
In any other way	25,,	

(b) For any fractional portion of any distance prescribed in clause (a) an extra day is allowed.

(c) When part of the journey is by steamer, the limit of six days for preparation may be extended to cover any period unavoidably spent in awaiting the departure of the steamer.

(d) Travel by road not exceeding eight Kilometers to or from a railway station at the beginning or end of a journey does not count for joining time.

(e) A government servant whose pay does not exceed Rs. 100 is not ordinarily expected to travel by motor-car or horse-drawn conveyance plying for public hire and his joining time is calculated accordingly.

(f) A Sunday will count as a day for the purpose of the calculations in this rule.

*(g) When a Government Servant on transfer joins the new post at the new station without

*This insertion shall be deemed to have come into force w.e.f. 14-7-88 vide Notification no. G-1-1038/x-204/81 dated 4-9-1989.

availing of the full joining time of 6 days admissible to him under clause (a) he may be allowed to avail the unavailed period of joining time as special Casual leave within six months from the date of his transfer.

NOTE—The presiding officers and the establishment of the peripatetic court of the second Civil Judge, Meerut, Additional Civil Judge, Moradabad Additional Munsif, Moradabad, and the Additional Munsif of Kaimganj, Farrukhabad, will on the occasion of their transfer from one place to another within their jurisdiction, be entitled to the full joining time admissible under the above rule; provided that the period of their stay at the place of transfer is not less than two months, otherwise they will be entitled only to the period spent on the journey.

Exception—The authority sanctioning the transfer may, in special circumstances, reduce the period of joining time admissible under this rule.

175. When a government servant returning from leave out of India exceeding four months takes joining time before joining his post, his joining time shall be calculated as prescribed in rule 174 provided that it shall, if he so desires, be subject to a minimum of ten days.

NOTE—In the case of Government servants recruited to the provincial, specialist and subordinate services on or after January 1, 1936, and inferior government servants the term "four months" occurring in this rule shall be taken to mean "120 days."

176. By whatever route a government servant actually travels his joining time shall, unless a competent authority for special reasons otherwise orders, be calculated by the route which travellers ordinarily use.

177. If a government servant is authorized to make over charge of a post elsewhere than at his headquarters, his joining time shall be calculated from the place at which he makes over charge.

178. If a government servant is appointed to a new post while in transit from one post to another, his joining time begins on the day following that on which he receives the order of appointment.

NOTE—A second period of six days for preparation should not be included in the joining time of a Government servant when his appointment is changed while he is in transit from one appointment to another.

179. If a government servant takes leave while in transit from one post to another, the period which has elapsed since he handed over charge of his old post must be included in his leave, unless the leave is taken on medical certificate. In the latter case the period may be treated as joining time.

Order of the Governor regarding rule 179

It has been decided that the principle underlying Audit Instruction no. 4 below Fundamental Rule 105 is applicable also to the balance of joining time admissible on return from leave in the case of a government servant who proceeds on leave on average pay for a period not exceeding four months on medical certificate while in transit from one post to another. The balance of joining time to which the government servant will be entitled is the full joining time admissible under Fundamental Rule 105(b) (i) reduced by the period of joining time actually availed of prior to the commencement of the leave on medical certificate. Should the government servant join his new appointment before the expiry of such leave plus the balance of joining time admissible, the leave should be re-adjusted on the analogy of Audit Instruction no. 4 below Fundamental Rule 105.

180. If a government servant is appointed to a new post while on leave on average pay of not more than four months' duration, his joining time will be calculated from his old station or from the place in which he received the order of appointment, whichever calculation will entitle him to the less joining time.

Provided that if he receives intimation of his posting to another station before proceeding on leave on average pay of not more than four months' duration, his joining time will be calculated from his old station or from the place from which he proceeds to join his new appointment, whichever calculation will entitle him to the less joining time.

NOTE—In the case of Government servants appointed to the provincial, specialist and subordinate services on or after January 1, 1936, and inferior Government servants the term "leave on average pay of not more than four months, duration" occurring in this rule shall be taken to mean "earned leave not exceeding 120 days".

181. The authority which granted the leave will decide whether the notice referred to in Fundamental Rule 105 (b)(ii) was insufficient.

182. A government servant transferred to a post in a vacation department during vacation may join his new post at the end of the vacation even though the joining time calculated under rule 174 above is thereby exceeded.

183. The sanction of the Government is required to the grant of joining time in excess of 30 days and such sanction will be given only in cases in which the spirit of the rules is not infringed.

Audit instruction regarding rule 183

Extension of joining time beyond a period of 30 days for the reasons stated in clause (b) of Subsidiary Rule 184 should be treated as a case in which the general spirit of the rules has been observed.

184. Within the prescribed maximum of 30 days a competent authority may, on such conditions as it thinks fit, grant to a government servant a longer period of joining time than is admissible under the rules in the following circumstanes:

(a) when the government servant has been unable to use the ordinary mode of travelling or, not withstanding due diligence on his part, has spent more time on the journey that is allowed by the rules; or

(b) when such extension is considered necessary for the public convenience or for the saving of such public expenditure as is caused by unnecessary or purely formal transfers; or

(c) when the rules have in any particular case operated harshly, as for example, when a government servant has though no fault on his part missed a steamer or fallen sick on the journey.

184–A. When a government servant under the administrative control of one Government is transferred to the control of another Government which has made rules prescribing the amounts of joining time, his joining time for the journey to join his post under the borrowing Government and for the return journey will be governed by the rules of the borrowing Government. This rule will apply even to cases where the government servant is on leave either before his transfer or before returning to his original post.

CHAPTER XIX—INTEREST ON OVERDUE CONTRIBUTIONS

Rules made by the Governor under Fundamental Rule 119 (b)

185. (1) Contribution for leave salary and/or pension, due in respect of a government servant on foreign service, may be paid annually within fifteen days from the end of each financial year or at the end of the foreign service, if the deputation on foreign service expires before the end of a financial year, and if the payment is not made within the said period, interest must be paid to Government on the unpaid contribution, unless it is specifically remitted by the Governor, at the rate of two paise per day per Rs. 100 from the date of expiry of the period aforesaid up to the date on which the contribution is finally paid. The interest shall

be paid by the government servant or the foreign employer according as the contribution is paid by the former or the latter.

(2) The leave salary and pension contribution should be paid separately as they are creditable to different Heads of Accounts and no dues recoverable from Government, on any account, should be set off against these contributions.

NOTE—Recoveries representing leave salary contributions are to be credited to the receipt head corresponding to the functional head to which the establishment relates or where there is no corresponding receipt head to the minor head "Other Receipt" under the residuary receipt major head in the respective sector. Recoveries representing pension contribution will be credited to the minor head under the major head "066".

Orders of the Governor regarding rule 185

If the foreign employer, or the government servant placed on foreign service as the case may be, has contacted the Accountant General, Uttar Pradesh, to ascertain from him the rates and the manner of payment of the contributions, immediately on receipt of the orders sanctioning the transfer to foreign service, and the delay in the repayment of the contributions is solely due to the information regarding the rates and manner of payment of the contributions not having been received from the Accountant General, no interest, in terms of the above rule, shall be recovered from the foreign employer or the government servant concerned, as the case may be, if the payment is made within one month from the date of issue of the Accountant General's letter in which the information is communicated.

186. If any amount due, including interest is not paid within twelve months of its accrual, the government servant concerned shall forfeit his claim to pension and leave-salary. In order to revive such claim the government servant must first pay the amount due and then represent his case to the Government.

(This amendment shall be deemed to have come into force with effect from April 1, 1979).

CHAPTER XX—SUBSIDIARY RULES

Rules made by the Governor in connection with the Fundamental Rules

187. Where no age-limit has been prescribed in the rules regulating recruitment to a superior pensionable service or post under Government, a person whose age exceeds twenty-five years shall not be admitted to that service or post without the

sanction of the Governor where he is the appointing authority and in other cases, the head of the department.

Charge of office

188. Unless for special recorded reasons (which must be of a public nature) the authority under whose orders the transfer takes place permits or requires it to be made in any particular case else-where or otherwise the charge of an office must be made over at its headquarters, both the relieving and the relieved government servants being present.

189. The conditions imposed by rule 188 that both the relieving and relieved government servants must be present is not enforced in the case of government servants who are permitted to combine vacation with leave.

In such cases the following procedure will be followed:

(a) When vacation is prefixed to leave, the outgoing government servant will report before leaving headquarters, or if for urgent reasons the leave is granted during vacation as soon as it is granted, that he makes over charge with effect from the end of the vacation.

(b) When vacation is affixed to leave, the government servant to be relieved will make over charge in the ordinary way before the vacation, the incoming government servant on return at the end of the vacation taking over charge from the beginning of the vacation.

190. As a general rule and subject to any special orders to the contrary in particular cases, the headquarters of a government servant on the staff of the Government, as for instance, a Secretary or a member of the Secretariate establishment, are the headquarters of the Government for the time being.

191. The headquarters of any other government servant are the station where the records of his office are kept, or in special cases, the station which has been declared to be his headquarters by the authority which appoints him.

Leaving jurisdiction

192. No government servant (other than a police officer acting within his legal powers or an excise officer acting under the orders of the district officer) is entitled to pay or allowances for any time he may spend beyond the limits of his charge without proper authority.

193. The Government or such subordinate authority to whom the power is delegated may authorize any government servant to proceed on duty to any part of India, whether within or beyond the limits of the State, Provided that the

Secretaries to Government may undertake such journeys on their own certificate which shall be appended to the appropriate T.A. bill stipulating that the journey was in public interest.

194. A government servant permitted under rule 193 to proceed to any place on duty may take with him such subordinate establishment and records as are absolutely necessary for the efficient discharge of his duties.

195. A controlling officer (see rule 88 of the Travelling Allowance Rules) may allow any government servant subordinate to him to proceed on duty to any part of the State or to a district adjoining the jurisdiction of the controlling officer and to draw travelling allowance under the rules.

Arrangements in leave vacancies

196. As a general rule the duties of a government servant absent on leave for a period not exceeding four months shall be discharged by another government servant in the same station or district. Only in exceptional cases where there is absolutely no suitable government servant available on the spot can the transfer of a government servant from another station or district to act in consequence be allowed. In the case of posts held by members of an all-India service, if a qualified member of that service is not available on the spot, a member of a provincial service should be appointed, if this is otherwise permissible, to officiate in or carry on the work of the appointment.

Grant of compensatory allowances during joining time

197. A government servant transferred from a post in which he drew a compensatory allowance to another post to which a compensatory allowance is also attached, may draw the allowance during joining time calculated where the rates differ in the two posts, at the lower rate only.

NOTE— This rule does not apply to the drawal of conveyance or house allowance during joining time which is regulated by rules in Volume III of the Financial Handbook.

Orders of the Governor regarding rule 197

A government servant transferred from a post in which he drew a house rent allowance to another post in which he is provided with rent-free accommodation may continue to draw the house rent allowance for the period during which he continues to reside in his old station and actually incurs expenditure on house rent, during joining time. No house rent allowance will, however, be admissible during journey time.

Suspension

198. Fundamental Rules 53 and 54 include government servants holding temporary posts, but in deciding whether an allowance should be granted to such government servants, the period for which the temporary posts have been sanctioned should be taken into account.

198–A. Posts vacated by government servants who are dismissed or removed from service may be filled substantively subject to the condition that the arrangements thus made will be reversed if the government servant is reinstated on appeal.

Suspension during pendency of criminal proceedings or proceedings for arrest for debt or during detention under a law providing for Preventive dentention.

199. Deleted with effect from October 30, 1976.

Leave to government servants serving under a contract or agreement

200. Except as provided in paragraph 6 of the leave terms below rule 103 of the Uttar Pradesh Fundamental Rules, in the case of a government servant who is serving on a contract or agreement no leave, including leave on medical certificate, shall be granted for a period extending beyond the term of the contract or agreement unless or until it has been decided to retain him in permanent employ.

Recess Leave

200-A. The government servants specified below belonging to Garhwal-Bhabar Government Estates and under the administrative control of the Deputy Commissioner, Garhwal, may at his discretion, be allowed recess leave on full pay for one month between May and October every year subject to the following conditions:

(1) that they serve all the year round in Garhwal-Bhabar Government Estates.

(2) that their work can be arranged for without extra cost, and

(3) that this leave is not prefixed or affixed to any other kind of leave:

(i) Clerks 2,

(ii) Peons (including Jamadar and Chain bearers) 6,

(iii) Pound Keepers 4,

(iv) Forest Guards 2, and

(v) Lekhpals 4.

200-B. The two compounders and the orderly who are permanently attached to the Ramnagar Forest Travelling Dispensary in the Ramnagar Forest Division and are under the administrative control of the Conservator of Forests, Western Circle, may, at the discretion of the Divisional Forest Officer, Ramnagar Forest Division, be allowed recess leave on full pay for one month and a half between July 1 and October 15 every years, subject to the conditions laid down in clauses (2) and (3) of rule 200-A above and to the following further conditions:

(1) that they serve all the year round in the Ramnagar and Kalagarh Forest Divisions;

(2) that the actual period of recess in each case is at the discretion of the Divisional Forest Officer, Ramnagar Forest Division, subject to the control of the Conservator, Western Circle;

(3) that in order that during the recess period the work of the dispensary may be carried on satisfactorily by the Medical Officer with the help of at least one compounder, both the compounders will not be permitted to go on recess leave at the same time; and

(4) that the duties of the orderly, during the period of his recess, will be carried out by the khalasi and the dispensary servant.

200-C. The compounder who is permanently attached to the Dudwa Forest Travelling Dispensary in the North Kheri Forest Division and is under the administrative control of the Conservator of Forests, Eastern Circle, may, at the discretion of the Divisional Forest Officer, North Kheri Forest Division, be allowed recess leave on full pay for one month and a half between 1st July and 15th October every year, subject to the conditions laid down in clauses (2) and (3) of rule 200-A above and to the following further conditions:

(1) that he serves all the year round in the North Kheri Forest Division;

(2) that the actual period of recess every year is at the discretion of the Divisional Forest Officer, North Kheri Forest Division, subject to the control of the Conservator of Forests, Eastern Circle; and

(3) that during the recess period the work of the dispensary can be carried on satisfactorily by the Medical Officer.

200-D. The medical officer–in–charge of the Ramnagar Forest Dispensary may, at the discretion of the Divisional Forest Officer, Ramnagar Forest Division, be allowed recess leave or full pay for one month and a half between July 1 and

October 15 every year subject to the conditions laid down in clauses (2) and (3) of rule 200-A above and to the following further conditions:

(1) that he serves all the year round in the Ramnagar and Kalagarh Forest Divisions;

(2) that the actual period of recess is at the discretion of the Divisional Forest Officer, Ramnagar Forest Division, subject to the control of the Conservator of Forests, Western Circle;

(3) that in order that the work of the dispensary may be carried on satisfactorily, the recess leave of the compounders is so arranged that at least one of them is on duty when the Medical Officer is on recess leave; and

(4) that during the absence on recess leave of the medical officer—

(a) the work of the dispensary is supervised by the local medical officers in-charge of the civil dispensary and of the Public Health Department, without any extra cost to Government, and

(b) his travelling duties are carried out by the compounder and serious cases are removed to Ramnagar where they will be treated by the other local medical officers.

200-D(1). The Medical Officer-in-charge and the Compounder of the Boxar Dispensary in the Kalagarh Forest Division, may, at the discretion of the Divisional Forest Officer, Kalagarh Forest Division, be allowed recess leave on full pay for one month and a half between July 1 and October 15 every year subject to the conditions laid down in clauses (2) and (3) of Subsidiary Rule 200-A and the following further conditions:

(i) that they serve all the year round in the Kalagarh Forest Division;

(ii) that the actual period of recess is at the discretion of the Divisional Forest Officer, Kalagarh Forest Division, subject to the control of the Conservator, Western Circle;

(iii) that in order that the work of the dispensary may be carried on satisfactorily, the recess leave of the medical officer and the compounder is so arranged that at least one of them is on duty during the recess period; and

(iv) that during the absence on recess leave of the medical officer:

(a) serious cases are admitted in the military hospital at Lansdowne and the District Board hospitals at Kotdwar and Dogadda, without any extra cost to Government.

(b) his travelling duties are carried out by the compounder.

200-D (2). The Farm Superintendent, Kotdwar, district Garhwal, under the control of the Director of Agriculture, may, at the discretion of the latter, be allowed recess leave for one month and a half between July 1 and October 15 every year subject to the conditions laid down in rule 200-A above and to the further condition that the actual period of recess leave shall be granted in such a way that work of the department does not suffer in any way.

200-D (3). The government servants of the Agriculture Department serving at Kotdwar in the Garhwal Development Scheme under the control of the Director of Agriculture may, at his discretion, be allowed recess leave for one month and a half between July 1 and October 15 every year subject to the conditions laid down in rule 200-A above and to the further condition that the actual period of recess leave in each case shall be granted in such a way that the work of department does not suffer in any manner.

200-E. The recess leave allowed under the above rules shall count as duty for the purpose of pension and also for the purpose of earning leave on average pay or earned leave and shall not be debited to the government servant's leave account where such an account is maintained or affect earned leave.

Casual leave

201. Casual leave is not recognized and is not subject to any rule. Technically therefore a government servant on casual leave is not treated as absent from duty, and his pay is not intermited. Casual leave, however, must not be given so as to cause evasion of the rules regarding—

(i) date of reckoning allowances,

(ii) charge of office,

(iii) commencement and end of leave,

(iv) return to duty,

or so as to extend the term of leave beyond the maximum period admissible by rule.

NOTE—Casual leave may not be combined with vacation.

202. (a) Rule 201 should not be read as precluding the treatment as casual leave of absence from duty before or after leave granted under the rules, so long as such absence is due to reasons involving no evasion of the rules in regard to the matters above specified, as for instance, when it is necessitated by—

(1) detention in plague camps on the way to rejoin, or

(2) orders not to attend office in consequence of the presence of infectious disease in the family or household of the person concerned.

(b) Casual leave necessitated by reasons of the nature specified in clause (a) will be exclusive of and in addition to the casual leave that may be ordinarily granted under rule 201 and paragraph 90 of the Manual of Government Orders, Volume I, and it may be granted in combination with ordinary leave.

(c) Casual leave in the circumstances specified in clause (a) may be granted by the head of the office on the certificate of a medical or public health officer up to—

(1) the actual period of detention in a plague camp; or

(2) a period not exceeding 21 days or in exceptional circumstances not exceeding 30 days.

(d) Any leave necessary for quarantine purposes in excess of the period mentioned in clause (c) above shall be treated as ordinary leave.

NOTE—(1) The total period for which a government servant may be asked to desist from attending office on account of the presence of an infectious disease in his family or household is indicated in the table below

Name of disease	When the patient is removed to hospital, or has died, or when the government servant himself has left the patient (i.e. when the source of infection has ceased to exist)	When the patient is treated at home (i.e. when the government servant is constantly exposed to the source of infection) and none of the events mentioned in column 2 occurs
1	2	3
1. Small-pox	Period of exclusion shall be from the date of commencement of the illness until one or other of the above mentioned events takes place plus (a) 16 days or (b) 7 days after vaccination or revaccination to the satisfaction of the medical officer of health.	Period of exclusion shall be throughout the illness of the patient until 16 days after the last scab on the patient has separated, the contacts having been vaccinated or revaccinated meanwhile to the satisfaction of the medical officer of health.
2. Scarlet fever	Period of exclusion shall be from the date of commencement of the illness until one or other of the above mentioned events takes place plus 14	Period of exclusion shall be throughout the illness of the patient till 14 days after all abnormal discharge have ceased.

	days.	
1	2	3
3. Cholera	Period of exclusion shall be from the date of commencement of the illness until one or other of the above mentioned events takes place plus 5 days, prophylactic inoculation having been done in the mean while.	Period of exclusion shall be throughout the illness of the patient till 5 days after the patient is declared fit, prophylactic inoculation having been done in he mean while.
4. Cerebrospinal meningitis.	Period of exclusion shall be from the date of commencement of the illness until one or other of the above mentioned events takes place plus one week or until throat wabs are negative, if found to be a carrier.	Period of exclusion shall be throughout the illness of the patient till one week after the patient is declared fit and well.
5. Diphtheria	Period of exclusion shall be from the date of commencement of the illness until one or other of the abovementioned events takes place plus 10 days.	Period of exclusion shall be throughout the illness of the patient till 10 days after the patient is declared fit.
6. Enteric fever.	Period of exclusion shall be from the date of commencement of the illness or until one or other of the abovementioned events takes place plus 21	Period of exclusion shall be throughout the illness of the patient till 14 days after the patient is declared fit and well, prophylactic inoculation
	days, prophylactic inoculation having been done in the meanwhile.	of the contacts having been done in the meanwhile.

NOTE— In this case, quarantine leave will be granted only to those government servants who are required to handle foodstuffs and drinks in the discharge of their official duties.

7. Plague	Period of exclusion shall be from the date of commencement of the illness or until one or other of the abovementioned events takes place plus 10 days, prophylactic inoculation having been done in the meanwhile.	Period of exclusion shall be throughout the illness of the patient until he is declared fit, prophylactic inoculation having been done in the meanwhile.
1	2	3
8. Typhus	Period of exclusion shall be from the date of commencement of the illness until one or other of the abovementioned events takes place plus 21 days, delousing having been done in the meanwhile.	Period of exclusion shall be throughout the illness of the patient till 21 days after the patient is declared fit and well.

(2) A substitute may be allowed with the sanction of the authority competent to fill the post if vacant for an absentee, who is prohibited from attending his duties on account of some infectious disease in his family, and whose duties cannot be arranged for without prejudice to his pay, provided that the absence does not exceed 30 days and the pay of the absentee does not exceed Rs. 100 a month.

203. * * *

204. * * *

205. * * *

Procedure for payments of contribution by government servants transferred to foreign service

206. A copy of the orders sanctioning a government servant's transfer to foreign service must always be communicated to the Account Officer (referred to in rule 207) by the authority by whom the transfer is sanctioned. The government servant himself should without delay send a copy to the Accountant General and take his instructions as to the audit officer to whom he is to account for the contribution, report to the latter officer the time and date of all transfers of charge to which he is a party when proceeding on, while in, and on return from foreign service; and furnish from time to time particulars regarding his pay in foreign service, leave taken by him, his postal address and any other information which that officer may require.

207. (a) In the case of foreign service out of India, the Account Officer is the Accountant General, Central Revenues.

(b) In the case of foreign service in India—

(1) if pay in foreign service is paid from a Government treasury and is subject to audit by an audit officer of Government, the Account Officer is such audit officer.

(2) otherwise, the Account Officer is the audit officer of the State in which the municipality or other body concerned is situated.

208. Not later than 15 days after the end of each quarter for which pay in foreign service is earned, the government servant concerned must remit in such manner as may be arranged with the Account Officer, the contribution payable by him for the quarter.

APPENDIX 'A'

Instructions issued by the Auditor General under Fundamental Rule 74

1. Instruction issued by the Auditor General in order to secure efficiency and uniformity of audit in relation to leave procedure.

Certificate of admissibility

(1) Gazetted government servants—Leave should be sanctioned to a gazetted government servant only after its admissibility has been certified by the Accountant General who has been auditing his pay.

NOTE—The leave accounts of the Archdeason, Calcutta and the Presidency Senior Chaplain, Church of Scotland, Bengal are maintained by the Accountant General, Central Revenues. The leave accounts of all other chaplains both of the Church of England and of the Church of Scotland, including those attached to regiments, are maintained by the Accountant General of the province in which they serve. In the case of Chaplains, therefore, the certificate of admissibility of leave required by this rule will be issued by the Accountant General who maintains the leave accounts.

(2) Non-gazetted government servants—Before leave in India is sanctioned to non-gazetted government servant, the authority sanctioning the leave should either consult the leave account prescribed in paragraph(33), and satisfy himself that the leave is admissible, or obtain a certificate to that effect from the officer entrusted with the attestation of the entries in the leave account. When the application is for

leave out of India, the authority sanctioning the leave should obtain a certificate of admissibility from the Accountant General concerned before sanctioning the leave.

(3) Military Officers—When a Military officer becomes subject to the Civil Leave Rules, the Defence Account Officer-in-charge of the record of pension service will, on application and on being furnished with the date of commencement of active service in Civil employ, furnish to the Accountant General to whose audit he becomes subject, a memorandum showing the furlough earned, the different kinds of leave taken (distinguishing those which should be deducted from the maximum furlough admissible) and the balance or furlough due under the Military Rules.

(4) (a) Application for leave from Military officers in Civil employ, whether they are subject to the Military Leave Rules or the Civil Leave Rules, should be sent through the Civil Accountant General who audits the pay of the officer going on leave. The Civil Accountant General will, if he considers it necessary, consult the Defence Account Officer from whose payment the officer is transferred to the Civil Department before certifying to the leave and specifying the leave-salary. No leave should be sanctioned to such an officer before a report is received from the Civil Accountant General.

(b) In the case of a Military Officer subject to the Military Leave Rules, the Civil Accountant General should obtain from the Defence Account Officer from whose payment the officer is transferred to the Civil Department a certificate stating the amount of leave to which the officer is entitled, and the rate of leave, pay and allowances admissible during the said period of leave before issuing a leave-salary certificate, or a warrant, or a certificate of leave granted to an officer proceeding on leave out of India who does not intend to draw his leave-salary at the Home Treasury or in a Colony.

(5) Government servants in foreign service—In the case of a government servant on foreign service, leave cannot be sanctioned until the Accountant General of the Government (Central or State), under which he was permanently employed at the time of his transfer to foreign service, has certified the amount of leave and the leave-salary admissible.

NOTES—(1) For the purpose of this rule, the Accountant General of the state in which the contribution towards leave salary and pension of a government servant on foreign service are recovered will act as the Accountant General of the Central Government.

(2) In the case of Military Officers in temporary civil employ, the Defence Account Officer who receives the foreign service contributions of military officers subject to the Civil Leave Rules being obtained from leave and leave-salary admissible, the necessary information in the case of military officers subject to the Civil Leave Rules being obtained from the Civil Accountant General concerned.

Similarly, in the case of government servants in commercial departments (e.g., Railway and posts and Telegraphs Departments) the certificate will be given by the Accounts Officer concerned who is responsible for bringing the contribution to account.

Payment of leave-salary in India

(6) Non-gazetted government servant—The leave-salary of a non-gazetted government servant on leave in India or on leave out of India cannot be drawn in India, except over the signature of the head of his office and the latter is responsible for any overcharge.

(7) Gazetted government servants—No gazetted government servant can begin to draw his leave-salary at any office of payment in India without producing a leave-salary certificate from the Accountant General who audited his pay before he proceeded on leave.

[See rules 20 and 33(3) of the Treasury Rules (Uttar Pradesh)]

(8) If during leave the gazetted government servant desires to change the office at which he receives payment of his leave-salary, he must obtain a new certificate from the Accountant General within whose jurisdiction his leave-salary was last paid.

(9) A gazetted government servant desirous of discontinuing his subscription to the General Provident Fund during leave or of subscribing to the Fund at the usual rate during leave on average pay and at half rates during other leave, should intimate his wishes in the matter to his Accountant General before proceeding on leave.

(10) In the case of a government servant entitled to Sterling Overseas Pay, who draws his leave-salary in India that portion of leave-salary which represents Sterling Overseas Pay is payable by the High Commissioner for India. A separate authority should be issued to the High Commissioner for India for payment of the sterling portion of the leave-salary and to stop payment of duty Sterling Overseas Pay. A copy of this authority should also be sent to the government servant to enable him to draw the amount in accordance with the procedure laid down for the payment of leave-salary from the Home Treasury.

(11) If a gazetted government servant sign his bill himself he must either appear in person at the place of payment or furnish a life certificate signed by a responsible officer of Government or some other well known and trustworthy person. If he draws his leave-salary through an authorised agent, the agent, whether he has or has not a power of attorney, must either furnish a life certificate as aforesaid, or execute a bond to refund overpayments. A life certificates may be given

periodically, a bond being given to cover intermediate payments not supported by life certificates.

(12) The provisions of paragraphs (7) to (11) above apply also to gazetted government servants who spend their leave out of India but reside in Asia and who have to draw their leave-salary in rupees in India under Fundamental Rule 91.

NOTE—A certificate of residence should be obtained from government servants who draw their leave-salary at the rupee rate.

(13) Railway and Telegraph Departments and Military Engineer Services—In the case of the Railway and Telegraph Departments and the Military Engineer services these rules will be generally applicable subject to any modifications which may be made by the Account Officer in accordance with special rules of the Department concerned.

(14) Return to duty—Before returning to duty a government servant who has drawn his leave-salary in India should obtain a last-pay certificate from the Accountant General, within whose jurisdiction his leave-salary was last paid, and deliver it to the Accountant General who audits his pay. Without such a certificate he cannot obtain payment of any arrears of leave-salary or pay due to him.

Leave out of India

(15) Memorandum of Information A memorandum of information for the guidance of government servants proceeding on leave out of India should be supplied to such government servant proceeding on leave out of India by the Accountant General who audits his pay, as soon as the grant of leave is gazetted or otherwise notified to him.

(16) Leave-salary Certificate and Colonial Leave-salary Warrant— (a) A government servant proceeding on leave out of India and intending to draw his leave-salary while on leave should be given a leave-salary certificate or a Colonial leave-salary warrant according as the leave-salary is to be drawn at the Home Treasury or in a Dominion or Colony by the Accountant General who audited his pay before he proceeded on leave.

NOTE—When leave under Military rules granted to a Military Officer in temporary civil employ, the authority sanctioning the leave will send a copy of the order to the Accountant General concerned to enable him to issue the leave-salary certificate or the colonial leave-salary warrant (vide Army Headquarter, India Adjutant-General's Branch Memorandum No. B/56380/I(A.G. XI), dated the September 14th, 1939).

[Audit Code, First Edition (1939), No. 4.]

(b) If during any period of leave on average pay a gazetted government servant wishes, under the provisions of Fundamental Rule 91, to draw his leave-salary in India, a separate leave-salary certificate should be issued in respect of that period under the provisions of paragraph (8) above.

NOTES—(1) When vacation is taken alone or combined with holidays and spent out of India, or when vacation or/and holidays is/are prefixed or affixed to leave out of India and is/are actualy spent out of India, the government servant may, in the absence of any specific restriction laid down in the Service rules, be authorized to draw his pay or leave-salary or both for the whole period at the Home Treasury or in a Colony, but the exact amounts to be paid on account of each separate period must be stated in the certificate or warrant, as the case may be, issued by the Accountant General.

(2) When a Chaplain of the Church of Scotland proceeds to the United Kingdom on leave granted by the Civil authority on his being reverted for the purpose from the military to civil duty and intends to draw his leave-salary from the Home Treasury, the Defence Account Officer from whose office he was in receipt of pay sends to the Accountant General concerned a last pay certificate on receipt of which a leave-salary certificate should be issued by the Accountant General.

Auditor-General's decision– (1) Even in those cases where an officer, with the grant of leave, is transferred to an appointment under the audit control of another Audit Officer and where, in consequence, the leave is sanctioned by a Government other than that under which he was employed before proceeding on leave, the orders in Rule (16) should be observed, that is to say, the leave-salary certificate should be given by the Audit Officer who audited his pay before he proceeded on leave.

(Ar. G.'s No. 392-Amn./125-25, dated March 7, 1925).

(2) All colonial warrants issued to Dominions and Colonies which do not account direct with India, should bear an indication as to whether the claims for reimbursement should be submitted to the Secretary of State or the High Commissioner for India.

(Ar. G.'s letter No. T. 175-Admn. 1/69-30, dated May 22,1930).

(17) In the case of a government servant proceeding on leave to a Dominion or Colony and intending to draw that portion of his leave-salary which represents Sterling Overseas Pay from the Home Treasury, the Colonial leave-salary warrant should authorise payment of leave-salary based on rupee pay only. A separate intimation should be sent to the High Commissioner to pay that portion of leave-salary which represents Sterling Overseas Pay. A copy of this intimation should also be given to the government servant in order that he may arrange to draw the

amount in accordance with the procedure laid down for the payment of leave-salary from the Home Treasury.

(18) When a government servant proceeds out of India on leave other than extraordinary leave, the Accountant General who audits his pay will as soon as the leave is gazetted or otherwise notified, communicate with the government servant requiring him to call at his office or give the necessary information to enable him to prepare the leave-salary certificate, etc.

NOTE—If a government servant sent home to Europe as a lunatic is granted leave, a leave-salary certificate should be prepared, if necessary by the Accountant General who audits his pay on the data available to him, and forwarded to the High Commissioner for India at the earliest possible date.

(19) If the government servant calls at the Audit Offics he will be paid up to the date of his relief and will be given a leave-salary certificate in the appropriate form. In the case of government servants proceeding to a Colony, the Colonile leave-salary warrant will be issued in triplicate. The origina, bearing the government servant's signature will be forwarded by the Accountant General to the Colonial authority concerned, the duplicate to the High Commissioner for India and the triplicate will be made over to the government servant concerned.

NOTE—If the Government servant takes a certificate under clause (b) of paragraph (16) above, he will not be paid up to the date of relief, but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave-salary for the rest of the month.

(20) If the government servant is unable to call at the Audit Office, the Accountant General will cause the leave-salary certificate to be sent to the address specified by the government servant and the pay and allowances to be paid through the officer from whom the government servant draws his pay and allowances.

NOTE—The orders in the Note under paragraph(19) apply also in the circumstances specified in this paragraph.

(21) When a government servant proceeds on extraordinary leave out of India, or on leave on average or half average pay out of India during which he does not propose to draw leave-salary, or when a government servant is given a Colonial leave-salary warrant, he should be given a certificate of leave in prescribed form. This certificate has to be presented by the government servant to the High Commissioner for India, if he is on leave in Europe, North Africa, America or the West Indies and applies for extension of leave, or for permission to return to duty or for a last-pay certificate before returning to duty.

NOTE—Whenever a government servant is proceeding to a Dominion or Colony which does not account directly to India, a duplicate copy of the certificate should be sent to the High Commissioner with the duplicate copy of the Colonial leave-salary warrant (vide paragraph 19).

(22) A government servant to whom the leave rules in Sections I to V of Chapter X of the Fundamental Rules are not applicable, will be required to report to the Accountant General from the first port at which the vessel touches, the day of his departure from India.

(23) As soon as an Accountant General has delivered a leave-salary certificate, certificate of leave or a Colonial leave-salary warrant to a government servant who proposes to spend his leave out of India, or has caused it to be sent to the address specified by him, he must forward a copy of the leave-salary certificate or certificate of leave, or the duplicate copy of the Colonial leave-salary warrant to the High Commissioner for India.

(24) Amended Certificate—If it becomes necessary to amend a leave salary certificate the amendment should take the form of a short corrigendum worded so as to show only the particular item or items in which alterations have been made; this corrigendum should be forwarded by the Accountant General at the earliest possible date to the High Commissioner for India. Every corrected leave-salary certificate, whether original or duplicate, should be marked "Amended Certificate."

(25) Extension or commutation of leave—Whenever leave of a government servant absent on leave out of India elsewhere than in Europe, North Africa, America or the West Indies is extended or commuted by the authority in India which granted the leave, the fact should forthwith be notified by the Accountant General to the High Commissioner for India to enable him to check the payment by Colonial Treasurers or Staff Officers.

NOTE—This rule applies to Military Officers subject to the Military Leave Rules.

(26) If the leave of a government servant who draws his leave-salary in India under the provisions of Fundamental Rule 91 is extended or commuted, the Accountant General who audited his pay at the time he proceeded on leave must, on receiving advice of such extension or commutation, forthwith communicate it to the Accountant General within whose jurisdiction his leave is drawn. He should also communicate any other circumstances connected with the leave which may be required to be known to the Accountant General who passes the government servant’s leave salary.

(27) Issue of a fresh Colonial leave-salary warrant—When no space for the entry of endorsements of payments remains upon the back of a Colonial leave-salary warrant, or when a warrant is lost or destroyed, a fresh warrant should be issued by

the Accountant General who issued the original warrant on the application of the government servant concerned submitted through the Colonial Disbursing Officer.

(28) Return to duty—A government servant who was on leave in Europe must, on return to India, deliver to the Accountant General the last-pay certificate obtained by him from the high Commissioner before he can obtain a payment of any arrears of leave salary or pay due to him. A government servant who has drawn his leave-salary on a warrant must deliver his copy of the warrant, which will serve as a last-pay certificate.

(29) Railway and Military Accounts Departments—Changes in these rules except those which relate to Colonial leave-salary warrants, may be made by the Railway or the Defence Accounting authorities in accordance with the special rules of the respective department.

Special Rules relating to Military Officers

(30) As soon as the grant of furlough or leave to a Military Officer in Civil employ has appeared in orders, the Account Officer from whose payment the Officer is transferred to the Civil Department must, in the case of furlough to Europe, North Africa, America or the West Indies, forward to the High Commissioner for India a statement of the Officer's service in such form as the Military authorities may prescribe. This statement is not required in the case of Officers proceeding on furlough under the Staff or British Leave Rules.

(31) When furlough or leave or an extension of furlough or leave is granted to a Military Officer in Civil employ, whether subject to the Civil or the Military Leave Rules, the Civil Accountant General should intimate to the Defence Account Officer from whose payment the Officer is transferred to the Civil Department the date of the beginning and end of the furlough or leave, the dates of embarkation end disembarkation in the case of furlough out of India, as well those of being struck-off or of resuming duty.

(32) On the return of an Officer from furlough or leave, it will be the duty of the Defence Account Officer-in-charge of his record of pension service to satisfy himself that he has returned within his leave; and, if not, to report the case to the authority which sanctioned the leave.

Leave Account

(33) The leave account should be kept in Forms* 1 and 2 in respect of government servants under the Special Leave Rules and Ordinary Leave Rules respectively. The Office in which the account should be kept for any government servant and the person by whom the entries should be attested will be such as are prescribed by the Government.

If the forms of the leave account prescribed above are not suitable for the maintenance of leave accounts of any class of government servant, the form may in such a case be prescribed by Government after consultation with the Accountant General concerned.

(*Forms nos. 11 and 11-A in Part IV. The leave account of government servants under the Uttar Pradesh Fundamental Rules is maintained in Form no. 11-B and 11-C in that Part).

(34) In the case of government servants subject to the "Revised Leave Rule, 1933", leave accounts need not be maintained in the forms prescribed in paragraph (33) above, the particulars entered in Service Books or Histories of Service or other records of service being sufficient for the calculation of the amount of leave admissible at any time.

If a gazetted government servant subject to the Revised Leave Rules* is transferred permanently to another Government, the Accountant General of the lending Government should draw up a leave account indicating therein the amount of "earned leave" at credit, leave salary for which should be borne by the lending Government, and send it to the Accountant General of the borrowing Government. The latter should pass on the debit in regard to leave-salary for "earned leave" up to the extent indicated in the leave account as and when the government servant takes that leave after permanent transfer to the borrowing Government.

When a non-gazetted government servant subject to the Revised Leave Rules* is transferred permanently to another Government, the head of the office from which he is transferred should prepare a leave account showing the amount of "earned leave" at credit on the date of permanent transfer and send it to the head of the office to which the government servant is transferred. A copy of the leave account should also be sent at the same time to the Accountant General of the office from which the government servant is transferred so as to enable him to accept the debit on account of leave-salary for "earned leave"' up to the extent indicated in the leave account, as and when the government servant takes leave.

*In the case of a government servant of the Provincial, Specialist and Subordinate Services the reference is to the Revised Leave Rules of 1936 as in rule 81-B of the Uttar Pradesh Fundamental Rules.

II—SERVICE BOOKS

(35) A service book in Form no. 10† should be maintained for every non-gazetted government servant for whom it is prescribed under the orders of the Government. In this book every step in the government servant's official life should be recorded and each entry should be attested by such superior officer as may be prescribed by the Government.

(†Form no. 13 as prescribed by the State Government).

(36) If a government servant is transferred to foreign service, the audit officer referred to in paragraph 5 above, will, on receipt of the service book from the head of the office or department concerned, note in it, under his signature, the order sanctioning the transfer the effect of the transfer in regard to leave admissible during foreign service, and any other particulars which he may consider to be necessary, and return the same to the officer from whom he received it. On the government servant's re-transfer to government service, the audit officer will again note in the service book, under his signature, all necessary particulars concerned with the foreign service including the fact of recovery of leave and pension contributions. All entries relating to the time spent in foreign service should be attested by the audit officer.

APPENDIX B

Model Agreement Form No. I

(Initial agreement for recruitment outside India, with Memorandum for re-engagement for a further definite period)

NOTICE

It must be understood that although the agreement as required by law is in form an agreement with the Governor of Uttar Pradesh, this appointment is made by the Government of Uttar Pradesh. A person selected to fill it will be subject in all respects throughout his services to the orders of that Government.

ARTICLES OF AGREEMENT made the.....day of.....one thousand nine hundred and.....BETWEEN.....of.....of the first part and the Governor of Uttar Pradesh (hereinafter called "the Government") of the second part.

WHEREAS the Government have engaged the party of the first part and the party of the first has agreed to serve the Government of Uttar Pradesh on the terms and conditions hereinafter contained.

NOW THESE PRESENTS WITNESS and the parties hereto respectively agree as follows:

1. The party of the first part shall be provided with a first or appropriate tourist class passage to India and on being provided with such passage shall proceed

thither within such time and by such vessel as may be prescribed by or on behalf of the Government.

NOTE—The inappropriate words should be struck out at the time the agreement is entered into. If, at the time of booking a passage, a tourist class passage appropriate to the status of the party of the first part is not available at a cost less than the cost of a second class B passage, the latter class of passage will be provided.

2. The party of the first part shall on arrival in India forthwith report himself for duty without avoidable delay as directed by the officers of the Government and shall submit himself to the orders of the Government and of the officers and authorities under whom he may from time to time be placed by the Government and shall, from the

date of his disembarkation at a port in India

date of his embarkation for India remain in the service for the

date of the execution of this agreement

term of..... years subject to the provisions herein contained. He shall devote his whole time to his duties and at all times obey the rules, including the Government Servants Conduct Rules, prescribed from time to time for the regulation of the branch of the public service to which he may belong and shall, whenever required proceed to any part of India and there perform such duties as may be assigned to him.

3. If the party of the first part fails to proceed to India or to join his appointment there as ordered or if he at any time during the said term of.....years voluntarily quits the service without giving due notice and without the permission of the Government, he shall forthwith on demand repay to the Government, the cost of the passage provided under clause 1 hereof.

4. The service of the party of the first part may be terminated as follows:

(1) At the end of the first year by either party with out notice.

(2) At any time on ‘three calendar months’ notice in writing given to him by the Government, if in the opinion of the Government, the party of the first part proves unsuitable for the efficient performance of his duties during service under this agreement.

(3) By the Government without previous notice if the Government are satisfied on medical evidence that the party of the first part is unfit and is likely for a considerable period to continue unfit by reason of ill-health for the discharge of his duties in Uttar Pradesh. PROVIDED always that the decision of the Government

that the party of the first part is likely to continue unfit shall be conclusive and binding on the party of the first part.

(4) By the Government or their officers having proper authority without any previous notice if the party of the first part shall be guilty of any insubordination, intemperance or other misconduct or of any breach or non-performance of any of the provisions of these presents or of any rules pertaining to the branch of the public service to which he may belong.

(5) By six calendar months' notice in writing given at any time during service under this agreement (except during the first year thereof) either by him to the Government or by the Government or their authorized officer to him without cause assigned:

PROVIDED always that the Government may in lieu of any notice herein provided for give the party of the first part a sum equivalent to the amount of his pay for six months or shorter notice than six months if they pay him a sum equal to the amount of his pay for the period by which such notice falls short of six months. PROVIDED further that in the event of a notice being given under sub-clause (2) of this clause the word "three" shall be read in place of the word "six" in the preceding proviso.

The term "pay" for the purpose of this clause shall mean the pay (including special pay and personal pay, if any) the party of the first part is receiving under these presents at the time, unless he is receiving officiating pay in which case it shall mean the pay (including special pay and personal pay, if any), of his substantive appointment.

5. If the party of the first part be suspended from duty during investigation into any charge of misconduct mentioned in sub-clause (4) of clause 4 hereof he shall not be entitled to any pay during such period of suspension but shall be entitled to receive a subsistence-grant at such rate as the Government may decide to allow him.

6. The scale of pay attached to the post of..... to which the party of the first part is appointed shall comprise the following monthly rates of pay in successive stages of twelve months' service:

					Pay
					Rs.
Stages					

1	...	...	...	...	
2	...	...	...	...	
3	...	...	...	...	
etc.	...	...	...	...	
			his embarkation for India be		
He shall from the date of			his disembarkation in		
			the execution of this agreement		

granted pay at the rate of rupees.....per mensem in the aforesaid scale and shall receive pay in the succeeding stages provided for in that scale in accordance with the provisions of the rules from time to time in force and applicable to his case, service in the stages reckoning from the aforesaid date. The pay from time to time payable to him under these presents shall be paid for such time as he shall serve under this agreement and actually perform his duties commencing from the aforesaid date and ceasing on the date of his quitting service in Uttar Pradesh or on the day of his discharge therefrom or on the day of his death if he shall die whilst in service. If at any time the party of the first part proceeds on deputation out of India his pay during the period of his deputation shall be regulated by the ordinary rules regarding deputation.

7. The party of the first part shall be eligible subject to the exigencies of the public service for leave and leave-salary (under the leave terms prescribed by the Government under Funda-

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(as follows.)*

mental Rule 103 in the Uttar Pradesh Financial Hand Book, Volume II,

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Parts II–IV which may from time to time be applicable to him.

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8. If the party of the first part is required to travel in the interests of the public service he shall be entitled to travelling allowance on the scale provided for in the rules contained in the Uttar Pradesh Financial Handbook, Volume III, from time to time in force and applicable to his case and similar travelling allowance shall also be payable to him in respect of his journey from the port of disembarkation to his station on first joining the appointment.

* For those of non-Asiatic domicile specially recruited overseas the leave terms for them shall be specified in this agreement.

9. The party of the first shall be eligible for any concessions in relation to medical attendance and

treatment that may be prescribed by the Government for the class of officers serving in the same station to which the Government may declare the party of the first part to correspond in status or conditions of service.

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10. During his service under these presents the party of the first part †shall be permitted to

subscribe to the Uttar Pradesh Contributory Provident Fund, and shall be subject to the rule of that Fund from time to time in force.

NOTE—The inappropriate words should be struck out at the time the agreement is entered into. The prospective employee should be given the option to accept either of the above alternatives, but he should be informed that unless he accepts the one providing for compulsory Subscription he will not be entitled to join the Sterling Branch of the Provident Fund.

11. ‡‡ If during his service under these presents the party of the first part becomes or continues to be insured as a Voluntary Contributor under the National Health Insurance Act and Widows, Orphans and Old Age Contributory Pensions Acts for the time being in force the Government shall pay one-half of the combined contribution payable by him as such contributor during the first 5 years of his service and thereafter one-half of the contribution payable by him as a contributor under the Contributory Pensions Acts only, and in that event he shall authorize the Government to pay in the United Kingdom on his behalf the balance of such contribution and the surrender by the Government at the appropriate time of the duly stamped contribution card to his Approved Society or to the appropriate Insurance Department shall be sufficient discharge in respect of any liability incurred by the Government under this clause.

12. In any payments made to the party of the first part in the United Kingdom under these presents the rate of exchange then applicable to the class of transaction concerned as decided by the Government of India from time to time shall be observed.

13. Notwithstanding anything herein before contained, the party of the first part shall, unless otherwise decided by the Government be entitled to receive, in whole or in part as may be authorized by the Government the benefits of any improvement that may be sanctioned by the Government subsequent to the date of these presents in the terms and conditions of service of members of the branch of the public service to which he may for the time being belong and the decision of the Government in respect of such improvement in the terms and conditions of service of the party of the first part shall operate so as to modify to that extent the provisions of these presents.

14. All acts authorized or required to be done by the Government may be done in the United Kingdom by the High Commissioner for India acting on their behalf.

‡ For optional subscribers

‡ For compulsory subscribers

‡‡For subordinate personnel only.

15. On the completion by the party of the first part of his full term of service under this agreement, or on his being allowed by the Government to proceed on leave preparatory to his retirement on the expiry of that term, or on the determination of his service by the Government under sub-clause (1),(2),(3) or (5) of clause 4 hereof, the Government shall provide him with a *first or appropriate tourist class passage to England (or at his option with a passage to any other country at a cost not exceeding that of a first or appropriate tourist class passage to England) provided that he claims such passage and leaves India within three months of the completion of the said term or of the commencement of his leave or of the determination of his service, and that if his service is determined on account of ill-health such ill-health has not been brought on by his neglect, or carelessness or misconduct (of which the certificate of a medical officer nominated by the Government shall be conclusive).

16. Notwithstanding anything hereinbefore contained, the pay and leave-salary admissible under these presents whether payable in India or elsewhere shall be subject to any emergency cut that may be ordered by the Government for the same period and on the same terms as for other officers under the administrative control of the Government.

17. In respect of any matter for which no provision has been made in this agreement the provisions of the Civil Services (Classification, Control and Appeal) Rules, any rules made thereunder and any other rules made or deemed to be made under Article 309 or continued under Article 313 of the Constitution, shall apply to the extent they are applicable to the service hereby provided for and the decision of the Government as to their applicability shall be final.

In witness whereof the party of the first part and the High Commissioner for India for and on behalf of the Governor of Uttar Pradesh have hereunto set their hands the day and year first above written.

Signed by the party of the first part in the presence of.....Signed by the said High Commissioner for India for and on behalf of the Governor in the presence of.....

MEMORANDUM

The within named Mr.....has been re-engaged and his service extended for a further period of.....years subject mutatis mutandis to the conditions of the within agreement and his scale of pay shall as from the.....day of.....henceforth comprise the following monthly rates of pay in successive stages of twelve months' service:

			Pay
Stages			Rs.
1	...	...	...

*NOTE—The inappropriate words should be struck out at the time the agreement is entered into. If, at the time of booking a passage, a tourist class passage appropriate to the status of the party of the first part is not available at a cost less than the cost of a second class—passage the latter class of passage will be provided.

			Pay
Stages			Rs.
2	...	...	...
3	...	...	...

etc.	...	...	...

In addition he shall be eligible for the grant of passage at the expense of the State as provided in the.....

In witness whereof the party of the first part and.....on behalf of the Governor of Uttar Pradesh have hereunto set their hands.

Dated this.....day of.....19.

Model Agreement Form No. II

(Initial agreement for recruitment in India with Memorandum for re-engagement for a further definite period)

NOTICE

It must be understood that although the agreement as required by law is in form an Agreement with the Governor of Uttar Pradesh, this appointment is made by the Government of Uttar Pradesh. A person selected to fill it will be subject in all respects throughout his service to the orders of that Government.

ARTICLES OF AGREEMENT made the.....day of.....one thousand nine hundred and.....BETWEEN.....of.....of the first part and the Governor of Uttar Pradesh (hereinafter called "the Government") of the second part.

WHEREAS the Government have engaged the party of the first part and the party of the first part has agreed to serve the Government of Uttar Pradesh on the terms and conditions hereinafter contained.

NOW THESE PRESENTS WITNESS and the parties hereto respectively agree as follows:

1. The party of the first part shall submit himself to the orders of the Government and of the officers and authorities under whom he may from time to time be placed by the Government and shall remain in the service for the term of.....years commencing from the.....day of..... one thousand nine hundred and.....subject to the provisions herein contained.

2. The party of the first part shall devote his whole time to his duties and at all times obey the rules including the Government Servants Conduct Rules, prescribed from time to time for the regulation of the branch of the public service to which he

may belong and shall, whenever required, proceed to any part of India and there perform such duties as may be assigned to him.

3. The service of the party of the first part may be terminated as follows:

(1) At the end of the first year by either party without notice.

(2) At any time on three calendar months' notice in writing given to him by the Government if, in the opinion of the Government, the party of the first part proves unsuitable for the efficient performance of his duties during service under this agreement.

(3) By the Government without previous notice if the Government are satisfied on medical evidence that the party of the first part is unfit and is likely for a considerable period to continue unfit by reason of ill-health for the discharge of his duties in Uttar Pradesh. PROVIDED always that the decision of the Government that the party of the first part is likely to continue unfit shall be conclusive and binding on the party of the first part.

(4) By the Government or their officers having proper authority without any previous notice if the party of the first part shall be guilty of any insubordination, intemperance or other misconduct or of any breach or non-performance of any of the provisions of these presents or of any rules pertaining to the branch of the public service to which he may belong.

(5) By six calendar months' notice in writing given at any time during service under this agreement (except the first year thereof) either by him to the Government or by the Government or their authorized officer to him without cause assigned.

PROVIDED always that the Government may in lieu of any notice herein provided for give the party of he first part a sum equivalent to the amount of his pay for six months or shorter notice than six months if they pay him a sum equal to the amount of his pay for the period by which such notice falls short of six months. PROVIDED further that in the event of a notice being given under sub-clause (2) of this clause the word "three" shall be read in place of the word "six" in the preceding proviso.

The term "pay" for the purpose of this clause shall mean the pay (including special pay and personal pay, if any) the party of the first part is receiving under these presents at the time, unless he is receiving officiating pay in which case it shall mean the pay (including special pay and personal pay, if any) of his substantive appointment.

4. If the party of the first part be suspended from duty during investigation into any charge of misconduct mentioned in sub-clause (4) of clause 3 hereof he shall not be entitled to any pay during such period of suspension but shall be entitled to receive a subsistence grant at such rate as the Government may decide to allow him.

5. The scale of pay attached to the post of.....to which the party of the first part is appointed shall comprise the following monthly rates of pay in successive stages of twelve months' service:

Stages	Pay Rs.
1.	...
2.	...
3.	...
etc.	

He shall from the.....be granted pay at the rate of rupees.....per mensem in the aforesaid scale and shall receive pay in the succeeding stages provided or in that scale in accordance with the provisions of the rules from time to time in force and applicable to his case, service in the stages reckoning from the aforesaid date. The pay from time to time payable to him under these presents shall be paid for such time as he shall serve under this agreement and actually perform his duties commencing from the aforesaid date and ceasing on the date of his quitting service in Uttar Pradesh or on the day of his discharge therefrom or on the day of his death if he shall die whilst in service. PROVIDED that, if at any time the party of the first part proceeds on deputation out of India his pay during the period of his deputation shall be regulated by the ordinary rules regarding deputation.

6. The party of the first part shall be eligible subject to the exigencies of the public service for leave and leave-salary according to the leave terms prescribed by the Government under Fundamental Rule 103 in the Uttar Pradesh Financial Handbook, Volume II, Part II to IV, which may from time to time be applicable to him.

7. If the party of the first part is required to travel in the interests of the public service he shall be entitled to travelling allowance on the scale provided for in the rules contained in the Uttar Pradesh Financial Handbook, Volume III from time to time in force and applicable to his case.

8. The party of the first part shall be eligible for any concessions in relation to medical attendance and treatment that may be prescribed by the Government for

the class of officers, serving in the same station to which the Government may declare the party of the first part to correspond in status or conditions of service.

9. During his service under these presents, the party of the first part *shall be permitted to

subscribe to the Uttar Pradesh Contributory Provident Fund and shall be subject to the rules of that Fund from time to time in force.

NOTE—The inappropriate words should be struck out at the time the agreement is entered into. The prospective employee should be given the option to accept either of the above alternatives, but he should be informed that unless he accepts the one providing for compulsory subscription he will not be entitled to join the Sterling Branch of the Provident Fund.

*For optional subscribers.

‡For compulsory subscribers.

10. In any payments made to the party of the first part in the United Kingdom, under these presents the rate of exchange then applicable to the class of transaction concerned as decided by the Government of India from time to time shall be observed.

11. Notwithstanding anything hereinbefore contained the party of the first part shall unless otherwise decided by the Government be entitled to receive in whole or in part as may be authorized by the Government the benefits of any improvement that may be sanctioned by the Government subsequent to the date of these presents in the terms and conditions of service of members of the branch of the public service to which he may for the time being belong and the decision of the Government in respect of such improvement in the terms and conditions of service of the party of the first shall operate so as to modify to that extent the provisions of these presents.

12. All acts authorized or required to be done by the Government may be done in the United Kingdom, by the High Commissioner for India acting on their behalf.

13. Notwithstanding anything hereinbefore contained the pay and leave-salary admissible under these presents whether payable in India or elsewhere shall be subject to any emergency cut that may be ordered by the Governor for the same

period and on the same terms as for other officers under the administrative control of the Governor.

14. In respect of any matter for which no provision has been made in this agreement the provisions of the Civil Services (Classification, Control and Appeal) Rules, any rules made thereunder and any other rules made or deemed to be made under Article 309 or continued under Article 313 of the Constitution shall apply to the extent to which they are applicable to the service hereby provided for and the decision of the Government as to their applicability shall be final.

In witness whereof the party of the first part and.....Secretary to the Government of Uttar Pradesh in the.....Department for and on behalf of the Governor of Uttar Pradesh have hereunto set their hands the day and year first above written.

Signed by the party of the first part in the presence of.....

Signed by the said Secretary to the Government of Uttar Pradesh in the.....Department for and on behalf of the Governor of Uttar Pradesh in the presence of.....

MEMORANDUM

The within named Mr.....has been re-engaged and his service extended for a further period of.....years subject mutatis mutandis to the conditions of the within agreement and his scale of pay shall as from the.....day of.....henceforth comprise the following monthly rates of pay in successive stages of twelve months' service:

Stages	Pay Rs.
1	
2	
3	
etc.	

In witness whereof the party of the first part and.....on behalf of the Governor of Uttar Pradesh have hereunto set their hands.

Dated this.....day of.....19.

Model Agreement Form No. III

(Agreement for extension of service for an indefinite period)

NOTICE

It must be understood that although the agreement as required by law is in form an agreement with the Governor of Uttar Pradesh, this appointment is made by the Government of Uttar Pradesh. A person selected to fill it will be subject in all respects throughout his service to the orders of that Government.

ARTICLES OF AGREEMENT made the.....day of.....one thousand nine hundred and.....BETWEEN.....of.....of the first part and the Governor of Uttar Pradesh (hereinafter called "the Government") of the second part. WHEREAS the party of the first part was engaged by the Government to serve the Government of Uttar Pradesh under an agreement, dated the.....day of.....one thousand nine hundred and.....AND WHEREAS the said agreement has terminated AND WHEREAS the Government have now re-engaged the party of the first part and the party of the first part has agreed to continue to serve the Government of Uttar Pradesh on the terms and conditions hereinafter contained.

NOW THESE PRESENTS WITNESS and the parties hereto respectively agree as follows:

1. The party of the first part shall submit himself to the orders of the Government and of the officers and authorities under whom he may from time to time be placed by the Government. He shall devote his whole time to his duties and at all times obey the rules, including the Government Servants Conduct Rules, prescribed from time to time for the regulation of the branch of the public service to which he may belong and shall whenever required proceed to any part of India and there perform such duties as may be assigned to him.

2. Unless the service of the party of the first part is terminated as hereinafter provided he shall continue in the employment of the Government until he attains the age of fifty eight years when he shall retire: PROVIDED that the Government may retain his services after he has attained that age for such period as may be agreed upon subject to the provisions of the rules from time to time in force and applicable to him and to the provisions herein contained.

3. The service of the party of the first part may be terminated as follows:

(1) At any time on three calendar months' notice in writing, given to him by the Government if, in the opinion of the Government, the party of the first part proves unsuitable for the efficient performance of his duties during service under this agreement.

(2) By the Government without previous notice if the Government are satisfied on medical evidence that the party of the first part is unfit and is likely for a considerable period to continue unfit by reason of ill-health for the discharge of his duties in India: PROVIDED always that the decision of the Government that the party of the first part is likely to continue unfit shall be conclusive and binding on the party of the first part.

(3) By the Government or his officers having proper authority without any previous notice if the party of the first part shall be guilty of any insubordination, intemperance or other misconduct or of any breach or non-performance of any of the provisions of these presents or of any rules pertaining to the branch of the public service to which he may belong.

(4) By six calendar months' notice in writing given at any time during service under this agreement (except during the first year thereof) either by him to the Government or by the Government or their authorized officer to him without cause assigned:

PROVIDED always that the Government may in lieu of any notice herein provided for give the party of the first part a sum equivalent to the amount of his pay for six months or shorter notice than six months if they pay him a sum equal to the amount of his pay for the period by which such notice falls short of six months: PROVIDED further that in the event of a notice being given under sub-clause (1) of this clause the word "three" shall be read in place of the word "six" in the preceding proviso.

The term "pay" for the purpose of this clause shall mean the pay (including special pay and personal pay, if any) the party of the first part is receiving under these presents at the time, unless he is receiving officiating pay in which case it shall mean the pay (including special pay and personal pay, if any) of his substantive appointment.

4. If the party of the first part be suspended from duty during investigation into any charge of misconduct mentioned in sub-clause (3) of clause 3 hereof he shall not be entitled to any pay during such period of suspension but shall be entitled to receive a subsistence grant at such rate as the Government may decide to allow him.

5. During the period of his employment under these presents the party of the first part shall receive subject to the provisions of the rules from time to time in force and applicable to him such rate and scale of substantive pay (as defined therein) as may be attached under the orders of the Government to the appointment held by him from time to time. The pay from time to time payable to him under these presents shall be paid for such time as he shall serve under this agreement and actually perform his duties and shall cease on the day of his quitting service in

Uttar Pradesh or on the day of his discharge therefrom or on the day of his death if he shall die whilst in service: PROVIDED that if at any time the party of the first part proceeds on deputation out of India his pay during the period of his deputation shall be regulated by the ordinary rules regarding deputation.

6. The party of the first part shall during his service under these presents be eligible subject to the exigencies of the public service according to the leave terms prescribed by the Government for leave and leave-salary *under Fundamental Rule 103 in the

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Uttar Pradesh Financial Handbook, Volume II, Parts II—IV, which may from time to time be applicable to him

7. If the party of the first part is required to travel in the interests of the public service during the period of his engagement he shall be entitled to travelling allowance on the scale provided for in the rules contained in the Uttar Pradesh Financial Handbook, Volume III, from time to time in force and applicable to him.

8. The party of the first part shall be eligible for any concessions in relation to medical attendance and treatment that may be prescribed by the Government for the class of officers serving in the same station to which the Government may declare the party of the first part to correspond in status or conditions of service.

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9. During his service under these presents, the party of the first part ‡ shall be permitted to

subscribe to the Uttar Pradesh Contributory Provident Fund and shall be subject to the rules of that Fund from time to time in force.

NOTE—The inappropriate words should be struck out at the time the agreement is entered into. The prospective employee should be given the option to accept either of the above alternatives, but he should be informed that unless he accepts the one providing for compulsory subscription he will not be entitled to join the Sterling Branch of the Provident Fund.

10. In any payments made to the party of the first part in the United Kingdom under these presents the rate of exchange then applicable to the class of transaction

concerned as decided by the Government of India from time to time shall be observed.

11. Notwithstanding anything herein before contained the party of the first part shall unless otherwise decided by the Government be entitled to receive in whole or in part as may be authorized by the Government the benefits of any improvement that may be sanctioned by the

*For persons of Asiatic domicile and also for those of non-Asiatic domicile not specially recruited overseas for service under Uttar Pradesh Government.

†For persons of non-Asiatic domicile specially recruited overseas. The leave terms for them shall be specified in this agreement.

‡For optional subscribers.

§For compulsory subscriber.

Government subsequent to the date of these presents in the terms and conditions of service of members of the branch of the public service to which he may for the time being belong and the decision of the Government in respect of such improvement in the terms and conditions of service of the party of the first part shall operate so as to modify to that extent the provisions of these presents.

12. All acts authorized or required to be done by the Government may be done in the United Kingdom by the High Commissioner for India acting on his behalf.

13. Notwithstanding anything herein before contained, the pay and leave-salary admissible under these presents, whether payable in India or elsewhere, shall be subject to any emergency cut that may be ordered by the Government for the same period and on the same terms as for other officers under the administrative control of the Governor.

14. In respect of any matter, for which no provision has been made in this agreement the provisions of the Civil Services (Classification, Control and Appeal) Rules, any rules made hereunder and any other rules made or deemed to be made under Article 309 or continued under Article 313 of the Constitution shall apply to the extent to which they are applicable to the service hereby provided for and the decision of the Government as to their applicability shall be final.

In witness whereof the party of the first part and the Secretary to the Government of Uttar Pradesh in the.....Department for and on behalf of the Governor of Uttar Pradesh have hereunto set their hands the day and year first above written.

Signed by the party of the first part in the presence of.....Signed by the said Secretary to Government of Uttar Pradesh in the Department for and on behalf of the-Governor of Uttar Pradesh in the presence of.....

ANNEXURE

Memorandum of information for the guidance of government servants proceeding on leave out of India

1. Report of sailing—If a certificate of departure accompanies this memorandum, the government servant should sign, stamp and post it to the Audit Officer from whom the memorandum is received.

2. Leave-salary certificate or colonial leave-salary warrant—A government servant before he leaves India should obtain from his Audit Officer a leave-salary certificate or colonial leave-salary warrant, to enable him to draw his leave-salary from the Home Treasury or in a Dominion or Colony as the case may be. If for any reason he is unable to do so, it will be forwarded to him at the address which he should leave with his Audit Officer.

3. Leave on medical certificate—A government servant taking leave out of India on medical certificate should take with him one copy of the medical report upon his case, and be prepared to produce it before the Medical Board at the India Office, if required to do so.

4. Certificate of leave necessary in certain cases—If a government servant proceeds on extraordinary leave out of India or on leave on average pay out of India during which he does propose to draw leave-salary or if a government servant proceeds to a Dominion or a Colony he should obtain a certificate of leave from the Audit Officer, who audits his pay in his last post. This certificate has to be presented by the government servant to the High Commissioner for India, if he is on leave in Europe, North Africa, America or the West Indies and applies for extension of leave or for permission to return to duty or for a last pay certificate before returning to duty.

5. Report of arrival in the United Kingdom—When a government servant arrives in the United Kingdom, he should at once report his arrival by letter to the High Commissioner for India House, Aldwych, London, W. C. 2, giving an adress at which letters will find him, and he should forward his leave-salary certificate to the same authority on arrival, or as soon as he receives it from India.

6. Military Officers in Civil employ visiting foreign countries–Military officer in civil employ are bound by instructions nos., 93 and 94 of Part II of the Military Leave Rules (India), requiring that permission shall be obtained before visiting certain foreign countries named in those instructions and prescribing the procedure for obtaining such permission and the necessary passports.

7. Payment at the Home Treasury—The leave-salary (including the sterling leave-salary of government servants drawing their leave-salary in India or in a Dominion or Colony) of all government servants is issued from the Home Treasury monthly in arrear on the first day of each calendar month. It will be paid to the government servant on his personal application or to his banker or other agent duly authorized under power of attorney, on production of a life certificate filled up and executed in the manner directed thereon (except in cases where proof of existence is not required owing to the banker having been permitted to execute a deed of covenant and indemnity guaranteeing the Secretary of State or the High Commissioner against loss consequent on his dispensing with the production of such proof), or on presentation of a payment form comprising a receipt and life certificate both completed by the Government servant. A supply of life certificate forms may be obtained from the High Commissioner on the government servant's written application.

NOTES– (1) If the leave-salary is drawn by a banker of agent who has executed a general bond of indemnity, a life certificate should be produced at least once a year,

(2) If the government servant intimates to the High Commissioner his election of this method, he will be regularly supplied with the requisite payment from as the due date of issue approaches.

8 Payment in a Colony—Payment of leave-salary will not be made by a Dominion or a Colonial authority unless the government servant produces his copy of the warrant.

When no space for the entry of endorsements of payment remains upon the back of a colonial leave-salary warrant, or when a warrant is lost or destroyed, the government servant concerned should make an application for a fresh warrant through the Dominion or Colonial disbursing officer to the Audit Officer who issued the original warrant.

9. Transfer of payment from one Dominion or Colony to another—If the transfer from one Dominion or Colony to another of payment of the leave-salary of a government servant is sanctioned by the Dominion or Colonial authorities, such transfer must be reported by the Government servant to his Government and to the High Commissioner.

10. Transfer of payment from the Home Treasury to a Dominion or a Colony and vice-versa—If a government servant drawing his leave-salary in a Dominion or a Colony desires to transfer payment to the Home Treasury, he can do so on production of his warrant to the High Commissioner, if one drawing his leave-salary from the Home Treasury desires to transfer payment to a Dominion or a colony, he must obtain a warrant from the High Commissioner. A transfer of this kind must be reported by the government servant to his Government.

11. Extension or commutation of leave—A Government servant absent on leave in Europe, North Africa, America or the West Indies who wishes to have his leave extended or commuted, must apply to the High Commissioner for India about three months before the expiry of his leave, and unless the extension is desired on medical grounds, or is for a period of not more then 14 days, he must produce with his application evidence that the Government on whose cader he is borne has been referred to by him and has no objection to the extension or commutation desired. It is in exceptional cases only that the High Commissioner will grant an extension without the production of such evidence and then for such period only as may be necessary to obtain the order of the Government concerned, which will be sought by telegraph at the applicant's expense.

12. If on medical grounds a government servant on leave in any of the localities named in paragraph II desires an extension for more than 14 days, he must satisfy the Medical Board at the India Office of the necessity for the extension. In order to do so he must, as a general rule, appear at the India Office for examination by the Board, but in special cases, and particularly if he is residing at a distance of more than sixty miles from London a certificate in a form to be obtained from the High Commissioner may be accepted if signed by two medical practitioners. A certificate obtained outside the United Kingdom and signed by foreigners must be attested by Consular or other authority as bearing the signature of qualified medical practitioners. If application for extension be delayed until the last two months of leave, advice of any extension granted for a period of more than seven days will be sent to India by telegraph and the cost of the telegram will ordinarily be charged to the government servant.

13. If a government servant on leave in any of the localities named in paragraph 11 has been granted leave on medical certificate and desires an extension on ground other than medical, he must satisfy the Medical Board as prescribed in paragraph 12 above that he has recovered his health. Any such extension without medical certificate will only be admissible if the extension was due at the time the original leave was granted.

In the case of a Commissioned Medical officer, the Government will make a reference to the Director General, Indian Medical Service, before granting the permission.

14. A government servant on leave out of India elsewhere than in any of the localities named in paragraph 11, who wishes to have his leave extended or commuted must apply three months before the expiry of the leave to the authority in India which granted it.

15. If an application made under paragraph 14 above is for an extension of leave on medical certificate, it must be accompanied by a certificate from two medical practitioners in the following form:

"We hereby certify that we have carefully examined C. D. of the ————who is suffering from————and we declare upon our honour that, according to the best of our judgment and belief, is at present unfit for duty in India and that is absolutely necessary for the recovery of his health that his present leave which will expire in India on————shall be extended by months"

Date————

Place————

The certificate must describe in full detail the nature of the disease and the present condition of the government servant. If it be signed by foreigners, it must be attested by Consular or other authority as bearing the signatures of qualified medical practitioners.

16 Return from leave—A government servant may not without the permission of the authority which granted him leave, return to duty more than fourteen days before the end of leave. The rule applies also to Military Officers subject to the Military Leave Rules. He must obtain permission to return to duty from the Government.

17. A government servant, who is required to produce a medical certificate of fitness before returning to duty, must obtain permission to return to duty before so returning.

18. If the government servant desiring to return is on leave in any of the localities named in paragraph 11, his application must be made to the High Commissioner and he must satisfy, the Medical Board at the India office of his fitness to return at least two months before the expiry of his leave. In order to do so he must follow the procedure prescribed in paragraph 12 above. When the Medical Board has been satisfied, the High Commissioner will grant permission to return.

19. If the government servant desiring to return is on leave out of India elsewhere than in the localities named in paragraph 11, his application must be made to the authority which granted his leave and must be accompanied by a certificate of fitness in the prescribed form.

20. Permission to return will not be granted to a government servant to whom no leave-salary certificate or colonial-leave-salary warrant has been issued, until he produces a certificate of leave.

21. Last pay certificate—Before returning to duty, a government servant on leave in Europe must obtain a last pay certificate from the High Commissioner and bring it with him to India and not leave it with his Home agent as it will be required for presentation to the Audit Officer if it is desired to draw, on arrival in India any advance which is permissible under the relevant rules of his Government. In such an event the English last pay certificate should be with the government servant as it facilitates his identification at the Audit Office and the advance has to be recorded on the certificate. A last pay certificate will not be granted to a government servant to whom no leave-salary certificate has been issued unless he produces a certificate of leave. A government servant who has drawn his leave-salary on a warrant must, on return to India deliver to the Audit Officer by whom the pay of the post which he will join will be audited, his copy of the warrant which will serve as a last pay certificate.

22. Procedure on return to duty— A gazetted government servant must report his return to duty to the Government under which he is serving. A Chaplain must report his return to the Bishop of his Diocese also.

23. On return to duty, the last pay certificate obtained from the High Commissioner should be exchanged for a last pay certificate which the Audit Office of the State to which he has been posted will furnish addressed to the Treasury or Office at which after his return, the government servant intends to draw his pay and allowances.

24. Acceptance of service during leave—A government servant may not take any service or accept any employment without obtaining the requisite sanction in accordance with the relevant provision in the Fundamental Rules of the Government concerned.

A civilian government servant on leave, who has received orders from the War Office or any other department of State in England to undertake any duty in the case of a national emergency, should obtain the permission of the Secretary of State before complying with such orders.

25. Hospital for Tropical Diseases, Gordon Street—Government servants from India in the United Kingdom suffering from tropical diseases are not always aware that, whether they are actually on leave on medical certificate or not, it may be to their advantage to appear before the Medical Board in order that the Board may advise them as to the best steps to take regarding such diseases.

Arrangements have been made for the diagnosis and preliminary treatment of the diseases, and for the admission of officers, when necessary, as in-patients at the

Hospital for Tropical Diseases, 25 Gordon Street, W.C.1. A report is furnished to officers by the hospital which they can take with them to their own medical adviser to enable him to carry out the treatment suggested. The cost of the examination and preliminary treatment at the hospital, and also that of the accommodation supplied to officers admitted as in-patients, is defrayed by the India Office but certain fees, for surgical treatment, physician's fees, etc., are payable by the officer himself. The hospital is also permitted to charge a special extra fee to senior officers of the Civil Department who, on admission as in-patients, are at their own request, given a special accommodation. This extra fee is payable by the officer himself the India Office paying that portion only of the total charge which represents the cost of ordinary, as distinct from special accommodation.

To secure these advantages, however, a recommendation to the Hospital for Tropical Diseases by the Medical Board is necessary, and therefore, government servants who wish to avail themselves of this arrangement should apply to appear before the Medical Board of the India Office as soon as possible after arrival.

Orders issued by the Governor under rules 6 and 7 of the Fundamental Rules and rules 6 and 7 of the Uttar Pradesh. Fundamental Rules contained in Parts I and II, respectively.

1. (a) Statement I is a list of the authorities subordinate to the Government who have been empowered to exercise the powers of the head of a department in respect of the delegations made under the rules in Parts I, II and III of this Volume.

(b) Statement II is a list of the authorities who have been empowered to exercise the powers of the head of a department in respect of certain specific matters.

(c) Statement III is a list of the delegations of powers made by the Governor under rule 6 of the Fundamental Rules and rule 6 of the Uttar Pradesh Fundamental Rules contained in Parts I and II. Statement IV is a list of the delegations made under the Subsidiary Rules in Part III.

2. Statements III and IV also include powers delegated to the administrative departments of the Government. With reference to rule 7 of the Fundamental Rules and the Uttar Pradesh Fundamental Rules in Parts I and II and the rules made by the Governor under section 59(B) of the Act, referred to in rule 5 of the Uttar Pradesh Fundamental Rules, the delegations in the statements should be regarded as the only cases in which the Finance Department has declared that its consent may be presumed to have been given to the exercise by the administrative departments of powers specified in the Statements III and IV.

3. The delegations made in the statements are subject to the following conditions:

(a) Sanction to any proposal which may involve expenditure becomes operative only as soon as funds have been appropriated to meet it. Orders conveying sanction accorded under the powers delegated should indicate how the expenditure involved (if any) will be met.

(b) A power may be exercised by an authority to whom it is delegated in respect of those government servants only who are under the administrative control of that authority.

(c) The nature of each power delegated is shown in column 3 of the statements. The delegation extends to the power so specified only, and not to any other power conferred by the rule quoted in column 2.

(d) If any power to be exercised by the Government or other authority under the Fundamental Rules or the Uttar Pradesh Fundamental Rules or the Subsidiary Rules, as the case may be, is not shown in the statements, it is to be understood that such power is not delegated to any authority subordinate to the Government or other authority, as the case may be.

(e) Any power delegated to any authority may also be exercised by any authority higher to such authority in the same department, and also by the administrative department concerned, and any such higher authority or the administrative department concerned may modify or cancel any orders passed by a lower authority.

(f) Nothing contained in the statements will operate to restrict powers conferred upon any authority by other rules made under the Act.

Statement I

List of authorities who are declared to be heads of departments for the purpose of the Fundamental Rules in Part I the Uttar Pradesh Fundamental Rules in Part II and the Subsidiary Rules in Part III of this Volume.

(1) The Board of Revenue.

(2) The High Court of Judicature, Allahabad.

(3) Rt. Revd. the Bishop of Lucknow.

(4) Commissioners of Divisions including the Collector-in-charge of the Jhansi Division and the Deputy Commissioner-in-charge of the Kumaun Division.

(5) The Chief Conservator of Forests.

(6) Chief Engineer, Public Works Department.

(7) The Director of Education.

(8) The Director of Medical and Health Services.

(9) The Inspector General of Police.

(10) The Inspector General of Prisons.

(11) The Legal Remembrancer.

(12) Conservators of Forests.

(13) Superintending Engineers, Public Works Department.

(14) Chief Engineer, Local Self-Government Engineering Department.

(15) The Director of Agriculture.

(16) The Director of Industries.

(17) The Commissioner of Excise.

(18) The Inspector General of Registration.

(19) The Registrar, Co-operative Societies.

(20) The Director of Animal Husbandry.

(21) The Director of Land Records.

(22) The Settlement Commissioner.

(23) The Superintending Engineers Electricity, Department.

(24) The Advocate General.

(25) Secretaries to Government.

(26) The Labour Commissioner.

(27) The Rural Development Officer.

(28) The Chief Mechanical Engineer, Industries Department.

(29) The Cane Commissioner.

(30) Economic Adviser and Director of Statistics, Uttar Pradesh.

(31) The Principal Veterinary College, Mathura.

(32) The Director of Panchayats.

(33) Electrical Inspector to Government, Uttar Pradesh.

(34) Nideshak, Harijan tatha Samaj Kalyan, Uttar Pradesh, Lucknow.

(35) Consolidation Commissioner, U. P., Lucknow.

(36) Director, National Cadet Corps, Uttar Pradesh, Lucknow.

(37) Director, of Geology and Mining, Uttar Pradesh, Lucknow.

(38) Secretary, Uttar Pradesh, Vidhan Mandal.

(39) The Chairman, Public Service Commission, Uttar Pradesh, Allahabad.

(40) The Superintendent, Printing and Stationery, Uttar Pradesh, Allahabad.

(41) Director, Administrative Training Institute, Nainital.

(42) Mukhya Vitta Adhikari, Zila Parishads, Uttar Pradesh, Lucknow.

(43) Director of U.P. State Observatory, Naini Tal.

(44) Director of Ayurvedic and Unani Services, Uttar Pradesh, Lucknow.

(45) Director of Vigilance, Uttar Pradesh, Lucknow.

(46) President and Member, Administrative Tribunal, U.P. and Chairman, Vigilance Commission, Lucknow.

(47) Director, Civil Defence-cum-Commandant General, Home Guards, Uttar Pradesh.

(48) Director, Horticulture and Fruit Utilisation, Uttar Pradesh.

(49) Registrar, Firms and Societies and Chitts, Uttar Pradesh.

STATEMENT II

List of authorities who are empowered to exercise the powers of heads of departments in respect of certain items included in Statements III and IV.

1.	The Secretary and the Military Secretary to the Governor.	Items 3 and 5 of Statement III and items 11, 13 and 18 of Statement IV.
2.	The Examiner, Local Fund.	
3.	The Chief Inspector of Offices.	

STATEMENT III

Statement showing the authorities to whom powers under certain rules in the Fundamental Rules and the Uttar Pradesh Fundamental Rules have been delegated by the Governor.

NOTE–The reference to any rule in column 2 of this statement should be read as a reference to the rule in the Fundamental Rules in Part I in respect of Secretary of State's officers and to the rules in the Uttar Pradesh Fundamental Rules in Part II in respect of government servants under the rule-making power of the Governor.

Serial number	Number of rule	Nature of power	Authority to whom power is delegated	Extent of power delegated
1	2	3	4	5
1	9(19)	Power to appoint a government servant to officiate in a vacant post.	Any authority who has power to make an officiating appointment to the post as (for instance) in a leave vacancy.	Full power.
2	10	Power to dispense with a medical certificate of fitness before appointment to Government service in individual cases.	Department of the Government.	Ditto
2-A	10	Power to dispense with the requirement of production of a certificate of physical fitness from the competent medical authority at the time of substantive appointment of	Heads of Departments.	Full power, subject to the conditions mentioned below: (1) The service rendered before substantive appointment should be continuous and
		such government servants as have produced this certificate at the time of their initial recruitment in a temporary capacity or during the course of their temporary appointment.		(2) The medical examination conducted at the time of initial temporary appointment or during the service was done by the prescribed competent authority, in accordance with

				the standard of fitness laid down for the post on which substantive appointment is to be made.
4	14	Power to suspend the lien of a government servant on a post and fill it provisionally substantive.	District and Sessions Judges.	Full power in the case of ministerial and inferior government servants provided they have power to make a substantive appointment to the post on which the lien is held.
5	14	Power to suspend the lien of a government servant on a post and fill it provisionally substantive.	District Officers	Full power in respect of ministerial and inferior servants to whom the District Officer is the appointing authority.
6	14B	Power to transfer the lien of a government servant from one post to another.	Departments of the Government and heads of departments.	Full power, provided they are authorised to make a substantive appointment to both the posts concerned.
7	14B	Power to transfer the lien of a government servant from one post to another.	District and Sessions Judges.	Full power in the case of ministerial and inferior government servants provided they are authorized to make a substantive appointment both the posts concerned.
8	19	Power to grant special pay.	See statement XIV in Financial Handbook, Volume I.	See statement XIV in Financial Handbook, Volume I.
9	24	Power to withhold increments.	Any authority who has power to make a substantive	Full power.

			appointment to the post which the government servant holds.	
10	24	Power to with hold increments of members of the Subordinate Engineering Service in the	Superintending Engineers concerned.	Full power.
		Public Works Department, Buildings and Roads and Irrigation Branches.		
11	24	Power to withhold increments of civil armed and mounted Sub-inspectors of police and sub-inspectors in the Government Railway Police.	Superintendents of Police and Section Officers of the Government Railway Police.	Full power.
12	26(b)	Power to direct that extraordinary leave other than that taken for prosecuting higher and scientific and technical studies, shall be counted for increment.	Departments of the Government.	Full power.
13	27	Power to grant premature increments of pay to persons who having once resigned their appointments in the police force are re-enlisted in accordance with the provisions of paragraph 393 of the Police Regulations.	Superintendents of Police.	The exercise of this power is subject to the condition that only men whose previous record was clear and who had good reasons for resigning are re-enlisted and advance increments are limited to what a re-enlisted constable would have received if his service prior to

				resignation had counted for increments under rule 22 of the Uttar Pradesh Fundamental Rules.
14	27	(a) Power to grant premature incre-	Settlement and Revising Officers.	The exercise of this power is subject to the
		ments of pay to ex-Settlement employees who hold substantively or otherwise a post in a Government office or in a non-Government office (such as Court of Wards), and are re-employed in a Settlement office.		following conditions: (1) the number of premature increments does not exceed the number of completed years of service rendered in a previous settlement in the same class of post or in a higher class of post than the one in which the government servant is re-employed;
				(2) the number of such premature increments does not exceed four.
				(3) the initial pay does not exceed the maximum of the time-scale of the post.
		(b) Power to grant premature increments to ex-Settlement employees not covered by (a) above, provided their past service really merits this concession.	Settlement and Revising Officers.	The exercise of this power is subject to the following conditions: (1) the number of premature increments does not exceed the number

				of years of previous Settlement service;
				(2) the previous Settlement service is not less than two years;
				(3) the number of premature increments does not exceed four;
				(4) the initial pay does not exceed the maximum of the time-scale of the post.
		(c) Power to grant premature increments to ex-	Settlement and Revising officers.	The exercise of this power is subject to the follow-
		Settlement employees who, after having held a post in the Settlement Department in a substantive capacity, are transferred to, or re-employed after discharge in, a lower post in the same category of posts, otherwise than as a measure of punishment.		ing conditions: (1) the initial pay may be fixed at a stage in the time-scale of pay of the lower post equal to the pay which the official was last drawing in the higher post or if there is no such stage in the scale of pay of the lower post then his pay should be fixed in the next lower stage plus a personal pay equal to the difference between the pay last drawn in the higher post and the stage in the lower post at which his pay is fixed;
				(2) the total pay in the lower post does not exceed the

				maximum pay of the post; (3) service in seasonal posts such as field amins, etc. is not taken into account if persons holding such posts are re-employed in clerical posts in the Settlement, but it may be taken into account if such persons are re-employed in field posts; (4) the approval of the Settlement Commissioner is obtained in each case.
15	33	Power to fix within certain limits the pay of a government servant	(1) Departments of the Government.	Full power in respect of non-gazetted government servants only.
		officiating in a post the pay of which is personal.		
			(2) Heads of departments.	Full power in respect of non-gazetted government servants subordinate to them.
16	35	Power to reduce the pay of an officiating government servant.	Any authority who has power to make an officiating appointment to the post.	Full power.
17	36	Power to make officiating arrangements in the place of medical officers and subordinate s deputed to undergo training at	Director of Medical and Health Services.	Full power in cases where the arrangements do not involve the posting of a member of the Uttar Pradesh Medical Service.

		the X-ray Institute, Dehra-Dun.		
		Power to make officiating arrangements in	The Inspector-General of Police.	Full power.
		the place of sub-inspectors of police deputed to undergo training in the Criminal Investigation Department, and Intelligence Department.		
		Power to make officiating arrangements in the place of sub-Inspectors of police deputed to the reserve lines to undergo their annual training with the training section.	The Inspector General of Police.	Full power.
		Power to make acting promotions in the place of non-gazetted police officers deputed for railway training.	The Inspector General of Police.	Full power.
		Power to make officiating arrangements in place of medical officers in-charge of travelling dispensaries during the course of their training for Licentiate in Public Health.	The Director of Medical and Health Services.	Full power in cases where the arrangements do not involve any extra cost to the Government.
18	36	Power to make acting promotions in place of the Sub-inspectors of the armed police deputed for refresher courses to either the Police Training College, Moradabad,	Inspector General of Police.	Full power.

		or to any other selected centre, as for instance, Range Headquarters.		
19	40	Power to fix the pay of a temporary post which will probably be filled by a government servant.	Any authority who has power to create a temporary post on the pay fixed.	Full Power.
20	46(a)	Power to permit a government servant to perform a specified service or series of services for a private person or body or for a public body, including a body administering a local fund and to receive as remuneration thereof, if the service is material, a non-recurring or recurring fee.	Departments of the Government.	Full power but in respect of a recurring fee, up to a limit of Rs. 100 per mensem for a period not exceeding one year.
21	46(a)	Power to sanction the acceptance of fees,	(1) Inspector General of Police.	Full power in respect of a recurring fee not
		from a source other than the State revenues, by members of the Police force or clerical staff for clerical staff for doing outside the scope of their ordinary duties, the clerical work and the maintenance of accounts of cooperative societies.	(2) Deputy Inspector General of Police, Criminal Investigation Department / Intelligence Department, U.P. Lucknow. (3) The Superintendent, Government Railway Police, Allahabad. (4) The Principal, Police Training College, Moradabad.	exceeding Rs. 10 per month in each individual case.
			(5) All	

			Superintendents of Police in-charge of districts in the Uttar Pradesh.	
			(6) The Commandant, Uttar Pradesh Provincial Armed Constabulary, Sitapur.	
22	49	Power to appoint a government servant to hold temporarily or to officiate in more than one post, and to fix the pay of subsidiary posts, and the amount of compensatory allowances' to be drawn.	Departments of the Government.	Up to a period of three months provided that they have power to appoint a government servant permanently to each of the posts concerned. The amount of additional pay allowed shall be subject to the limits laid down in the orders of the Governor under this rule.
22-A	49	Power to appoint a government servant to hold temporarily or to officiate in more than one post, and to fix the pay of subsidiary posts, and the amount of compensatory allowances to be drawn.	Heads of departments.	Up to a period of three months, provided that they have power to appoint a government servant permanently to each of the posts concerned. The amount of additional pay allowed shall be subject to the
				limits laid down in the orders of the Governor under this rule.
23	49	Power to appoint a government servant to	District and Sessions Judges.	Up to a period of three months in the

		hold temporarily or to officiate in more than one post and to fix the pay of the subsidiary posts and the amount of compensatory allowances to be drawn.		case of ministerial and inferior government servants provided they have power to appoint a government servant permanently to each of the posts concerned. The amount of additional pay allowed shall be subject to the limits laid down in the orders of the Governor under this rule.
24	49	Power to appoint a government servant to hold temporarily or to	District Officers	Up to a maximum period of three months, provided that–
		officiate in more than one post and to fix the pay of the subsidiary posts and the amount of compensatory allowance to be drawn.		(a) they have power to make permanent appointment to both the posts, and (b) the amount of additional pay allowed shall be subject to the limits laid down in the orders of the Governor under this rule.
25	Orders 1, 2(a) and 3 of the Governor under rule 54.	Power to waive the recovery of, or write off, the additional pay drawn by a government servant who has received promotion on the suspension or dismissal of another government servant who upon reconsideration or appeal has been	Departments of the Government, Heads of departments and subordinate revising and appellate authorities.	Full power. Up to a limit of Rs. 500 in each case, provided that the period involved does not exceed six months.

		reinstated.		
26	56(a)	Power to retain government servants in service after the age of 58 years.	(1) Departments of the Government. (2) Authority competent to fill the post, if vacant.	(1) Full Power. (2) Full power, provided that no government servant is retained in service beyond the age of 60 years.
27	56	Power to grant a three months' extension of service to an engineer who has attained the age of 58 years.	Public Works Department of the Government, Buildings and Roads and Irrigation Branches.	Full Power.
28	73	Power to extend leave.	The Authority who granted the leave.	Full power. If the government servant is no longer under the administrative control of the authority who granted the leave, the authority, to whose control he has been transferred and who has power to
				grant leave will exercise full power.
29	Note under rule 89.	Power to decide the period of leave on unrestricted average pay which may be taken by a government servant transferred to a vacation department with leave at his credit.	Departments of the Government.	Full power.
30	110(c)	Power to sanction transfer to foreign service in India.	(1) Departments of the Government.	(1) Full power.
			(2) Heads of departments, except Secretaries to	(2) Full power to transfer to foreign service within Uttar

			Government, and District and Sessions Judges.	Pradesh in the case of gazetted government servants, and within or beyond Uttar Pradesh in the case of non-gazetted government servants, in cases
				where they have power to appoint or transfer in the ordinary course of administration.
31	125	Power to decide the date of reversion of a government servant returning after leave from foreign service.	(1) Departments of the Government.	(1) Full power.
			(2) All heads of departments.	(2) Full power in respect of ministerial servants belonging to their offices and offices subordinate to them.
			(3) Commissioners of divisions.	(3) Full power in respect of ministerial servants belonging to their offices and to district offices within their divisions.
32	Rule 11 of the Rules in the Schedule to the Uttar Pradesh Fundamental Rules.	Power to decide the domicile of any government servant at the time of his appointment by the State Government.	Departments of the State Government.	Full power.

STATEMENT IV

Statement showing the authorities to whom powers under certain rules in the Subsidiary Rules have been delegated by the Governor

Serial number	Number of rule	Nature of power	Authority to whom power is delegated	Extent of power delegated
1	2	3	4	5
1	4 to 6	Power to allow time for preparation for certain examinations.	Departments of the Government.	Full power.
2	18-C	Power to suspend the allotment of a residence to a post.	(1) Departments of the Government.	(1) Full power.
			(2) Heads of departments.	(2) Full power in respect of residences allotted to non-gazetted posts provided that the period for which the allotment is suspended does not exceed two months.
3	18-D	Power to permit in special circumstances, an officer to sub-let his residence on rent exceeding the rent payable by him to Government.	Departments of the Government.	Full power.
4	24	Power to sanction the acceptance by teachers in government schools of fees for private tuition.	(1) Inspectors of Schools and Principals of Colleges.	(1) Full power to the extent of Rs. 250 during a school term in each case.
			(2) Inspectresses of Girls' Schools.	(2) Full power to the extent of Rs. 100 during a school term in each case.
5	35	Power to grant	(i) District Officers.	(i) (a) Leave to sadar

		leave other than disability leave and leave extending beyond the date of compulsory retirement to non-gazetted government servants who are not in foreign service.		kanungos for periods not exceeding six weeks, provided local arrangements can be made to appoint a government servant to officiate in place of the absentee.
				(b) Full power in respect of revenue head clerks and treasury head clerks in cases
				where they can appoint substitutes in the resultant vacancies, i.e. for periods not exceeding four months.
				(c) Leave to Additional District Information Officers up to a limit of one month, provided that no substitute is required.
			(i-a) Tahsildar	(i-a) Leave to inferior servants of their tahsils for periods not exceeding four months.
		NOTE—In the case of government servants recruited to a service or post under the Government on or after January 1, 1936, and in the case of government servants to whom Fundamental Rule 81 applies and who elect to be governed by Fundamental—Rule 81-B as revised from September 1, 1949 the limit of four months wherever mentioned in column 5 shall be taken to mean one hundred and twenty days.		
			(ii) Superintendents of Police,	(ii) Leave to inspectors of police and sergeants up to a

				limit of six weeks, provided local arrangement can be made to appoint a government servant to officiate in place of the absentee.
			(iii) Inspectors of Schools, Principals of Training Colleges, Allahabad, Lucknow and Agra, and Inspectresses of Girls' Schools, Principal, Psychological Bureau, Allahabad and Superintendent, Reformatory School, Chunar.	(iii) Leave of any kind to non-gazetted members of the Uttar Pradesh Subordinate Educational Service for periods not exceeding four months.
			(iv) Principals of Colleges, excluding Intermediate Colleges, Inspectors of Schools and Assistant Inspectors of Schools, Kumaun Division.	(iv) Leave for period not exceeding four months to non-gazetted government servants of the Education Department whose pay does not exceed Rs. 100 per mensem.
			(v) Superintendents of Police.	(v) All kinds of leave to members of the subordinate police force below the rank of inspectors and members of the office establishment.
			(vi) Principals of Technical Schools.	(vi) Leave for periods not exceeding four months to non-gazetted government servants serving.
				in the technical schools on pay not exceeding Rs. 100 per

				mensem.
			(vii) Superintending Engineers, Public Works Department, Buildings and Roads Branch.	(vii) Leave of all kinds to upper subordinates and members of the Subordinate Engineering Service in the Public Works Department, Building and Roads Branch (except honorary assistant engineers).
			(viii) Superintending Engineers, Irrigation Department.	(viii) Leave of all kinds to upper subordinate members of the Subordinate Engineering Service and ziledars:
				(a) In the case of the grant of leave to ziledars.
				extending for a period of more than six months or when the Superintending Engineer is unable to make arrangement for relief within his own circle, the Chief Engineer’s orders must be obtained before granting leave.
				(b) In the case of upper subordinates and members of the Subordinate Engineering Service incharge of subdivisions, the orders of the Chief Engineer should be obtained about the relieving government servant.
			(ix) Superintending	(ix) Leave of all kinds

			Engineers, Public Works Department.	to lower subordinates under them.
			(x) Superintending Engineers and Executive Engineers.	(x) Leave of all kinds of office and petty establishment in the Public Works Department, Buildings and Roads Branch under their control.
			(xi) Superintendent, Printing and Stationery.	(xi) Leave of all kinds to Assistant Superintendent and Head Assistant in the Government Press.
			(xii) Executive Engineers.	(xii) Leave of all kinds to all members of the divisional establishment except engineers.
				sub-divisional officers, deputy revenue officers Accountants and ziledars in the Irrigation Department.
		NOTE—The exception in the case of ziledars does not apply to leave not exceeding four months when "recommended amins" are available to officiate in the divisions concerned.		
			(xiii) Executive Engineers, Local Self-Government Engineering Department.	(xiii) Full power.
			(xiv) Commissioners of Divisions.	(xiv) Full power in respect of naib-tahsildars.
			(xv) District Officers.	(xv) Leave to naib tahsildars in cases in which they can appoint substitutes.
			(xvi) District Officers.	(xvi) Leave to teachers and assistant teachers

				of Patwari Schools for a period not exceeding one month in cases where the remaining staff can carry on the work of the School efficiently and no substitute is required.
			(xvii) Inspectors of Schools, Assistant Inspectors of Schools, Kumaun Division, Principals of Training Colleges and Government Intermediate College, Almora, Inspector of Sanskrit Pathshalas, Inspectresses of	(xvii) All kinds of leave not exceeding four month to clerks including head clerks in the Education Department.
			Girls' Schools, Superintendent Reformatory School, Chunar, Secretary, Board of High School and Intermediate Education, Registrar, Departmental Examinations and Inspectors of Arabic Madarsas and Muhammadan Schools.	
			(xviii) Principal, Psychological Bureau, Allahabad.	(xviii) All kind of leave not exceeding four months to the head clerks of the Bureau.
			(xix) Deputy Director of Agriculture Entomologist to Government, Eco-	(xix) Leave other than special disability leave and leave extending beyond the date

			nomic Botanist to Government, Agricultural Engineer, Principal, Agricultural College, Kanpur, Head Masters, Agricultural Schools Plant Pathologist to Government, Officer-in-charge, Government Research Farm, Kanpur, Officer — in-charge, Government Agricultural Library, Kanpur, Agricultural Chemist to Government.	of compulsory retirement to the non-gazetted ministerial establishment under their administrative control which has been appointed by the Director of Agriculture for periods not exceeding six weeks.
			(xx) (i) Deputy Director of Horticulture.	(xx) (i) For periods not exceeding three months.
			(ii) All gazetted officers of the Horticulture Section of the Department of Agriculture who are incharge of Gardens, Research Stations, etc.	(ii) For periods not exceeding six weeks in respect of all non-gazetted government servants appointed by the Director of Agriculture, other than members of the Subordinate Agricultural Service, under the administrative control of the officers mentioned in column 4.
			(xxi) All gezetted officers of the Horticulture Section of the Department of Agriculture who are incharge of Gardens, Research Stations, etc.	(xxi) For periods not exceeding six weeks in respect of all non-gazetted government servants appointed by the Deputy Director of Horticulture under their administrative

				control.
			(xxii) Sub-Divisional Officers.	(xxii) Leave to inferior government servants in tahsils for a period not exceeding 30 days subject to the condition that no substitute is required in the leave arrangement or that if a substitute is required the senior unemployed approved candidate is appointed.
			(xxiii) Assistant Cane Commissioners, Cane Development Officers and Deputy Cane Development Officers:	(xxiii) Leave to non-gazetted members of the ministerial establishments under their administrative control for periods not exceeding six weeks.
			(xxiv) All Commissioners of Divisions inclu-	(xxiv) Leave to government treasurers who
			ding the Deputy Commissioner-in-charge, Kumaun Division.	work in treasuries in their divisions up to a period of two months.
			(xxv) Deputy Director of Agriculture, Deputy Director of Horticulture, Entomologist to Government, Economic Botanist to Government, Agricultural Engineer, Principal, Agricultural College, Kanpur, Head Masters, Agricultural Schools, the Officer-	(xxv) Leave to members of the Subordinate Agricultural Service for periods not exceeding six weeks, on the condition that the orders of the Director of Agriculture are taken in cases where a substitute has to be appointed or a transfer from one station to another is involved.

			in-charge, Government Research Farm, Kanpur, Plant Pathologist to Government, the Officer-in-charge Government Agricultural Library, Kanpur, Agricultural Chemist to Government.	
			(xxvi) Civil Surgeons and Superintendents of State Hospitals and Superintendents of Medical College Hospitals.	(xxvi) Leave to non-gazetted Nursing personnel for periods not exceeding four months, provided that the arrangements made for carrying on the duties of the government servants are local and do not involve the transfer of a government servant.
			(xxvii) Divisional and District Statistics Officers of the Economics and Statistics Directorate.	(xxvii) For periods not exceeding six weeks to the non-gazetted staff working under them, provided that the arrangements made for carrying on the duties of the government servants concerned
				are local and do not involve either the transfer of another government servant or the appointment of any substitute therefor.
			(xxviii) Chief Probation Officer.	(xxviii) Leave to Probation Officers on reserve duty as well as to Probation Officers attached to districts for

				periods not exceeding six weeks.
			(xxix) Conservators of Forests.	(xxix) Leave to Forest Rangers employed in their respective circles for periods not exceeding four months including the periods of vacation.
			(xxx) Deputy Director of Medical and Health Services (Ayurved).	(xxx) Full power in respect of Divisional Ayurvedic and Unani Officers under his control.
			(xxxi) Deputy Inspector General of Prisons.	(xxxi) Full power.
			(xxxii) Superintendents, District Jails.	(xxxii) Leave to warders and head warders under them for periods not exceeding six weeks, subject to the condition that no substitute is required in the leave arrangement.
			(xxxiii)Deputy Transport Commissioners.	(xxxiii)Full power in respect of the staff with which they are concerned.
			(xxxiv) Chief Mechanical Engineer, Roadways Central Workshop, Kanpur.	(xxxiv) Full power.
			(xxxv) General Managers, Roadways.	(xxxv) Full power.
			(xxxvi) Regional Transport Officers.	(xxxvi) For periods up to six weeks.

			(xxxvii) District Planning Officers (Project Executive Officers).	(xxxvii) For periods not exceeding one month in respect of the non-gazetted staff with which they are concerned.
			(xxxviii) Assistant Regional Transport Officers, Sub-Regional Transport officers at Varanasi and Jhansi.	(xxxviii) For periods up to six weeks only.
			(xxxix) Farm Managers/Farm Superintendents of the State Live-stock-cum-Agricultural Farms.	(xxxix) Leave to non-gazetted government servants under their control (except Group I and Group II Officials and Accountants) for a period not exceeding 42 days, subject
				to the condition that no substitute is required in the leave arrangement.
6	36	Power to grant leave to a gazetted government servant who is not in foreign service.	(1) Departments of the Government.	(1) Full power.
			(2) Secretaries to Government.	(2) Up to four months to Superintendents of the Secretariat.
7	36	Power to grant leave other than disability leave and leave extending beyond the date of compulsory retirement to a gazetted government servant who is not in foreign service.	The authorities mentioned below:	To the extent shown below in respect of government servants referred to in column 5 in each case.

			(i) Chief Justice	(i) Full power, in respect of gazetted Government servants appointed by the High Court of Judicature, Allahabad.
			(ii) The Chief Justice of the High Court of Judicature at Allahabad or the Senior Judge on duty.	(ii) Leave of any kind to District and Sessions Judges, Special Judge (East) and (West), Lucknow and Civil and Sessions Judges for periods not exceeding six weeks provided the arrangements made for carrying on the duties of the government servants are local and do not involve the transfer of another government servant. In
				the case of a government servant belonging to a vacation department the authority mentioned in column 4 may also permit the Government servant to combine leave so sanctioned with vacation.
			(iii) The Board of Revenue.	(iii) Full power in respect of the Registrar Board of Revenue (when the post is held by a member of the Board's Office Establishment) and the Superintendent, Revenue Department, Board's Office. If the post of the Registrar is

				held by a member
				of the P. C. S. the authority mentioned in column 4 may also grant the government servant leave of any kind for periods not exceding six weeks, provided that arrangements are made for carrying on the duties of the government servant by the temporary promotion of a member of the Board's Office establishment and that they do not involve the transfer of another P.C.S. Officer.
			(iv) The Board of Revenue.	(iv) In the case of Settlement Officers, Assistant Settlement Officers
				and Deputy Collectors on settlement duty, leave of any kind for periods not exceeding six weeks, provided the arrangements made for carrying on the duties of the government servant are local and do not involve the transfer of any other government servant.
			(v) The Inspector General of Police.	(v) Leave of any kind to gazetted government servants of the Police Department for periods not exceeding six weeks, provided

				that the arrangements made for carrying on the duties of the
				government servant are local and do not involve the transfer of a government servant. In the case of a government servant belonging to vacation department the authorities mentioned in column 4 may also permit the government servant to combine leave so sanctioned with vacation.
			(vi) The Inspector General of Registration.	(vi) Leave of any kind to gazetted government servants of the Registration Department to the extent and subject to the conditions mentioned against sub-item (v) in column 5 above.
			(vii) The Director of Medical and Health Services.	(vii) (a) Leave of any kind to gazetted government servants of the Medical Department and the Chemical Examiner's Department except Provincial Medical Service Officers, Grade II and Provincial Nursing Service Officers, to the extent and subject to the conditions mentioned against sub-item (v) in column 5 above.

				(b) Full powers in respect of Provincial Medical Service Officers, Grade II and Provincial Nursing Service Officers.
			(vii-a) Civil Surgeons and Superintendents of State Hospitals and Superintendents of Medical College Hospitals.	(vii-a) Leave to gazetted members of Nursing Staff for periods not exceeding six weeks provided that no regular substitutes are appointed.
			(viii) The Inspector General of Prisons.	(viii)(a) Leave of any kind to gazetted government servants, except Provincial Medical Service Officers, Grade II, Deputy Superintendents of Central Prisons and Jailors in the Jail Department, to the extent and subject to the conditions mentioned against sub-item (v) in column 5 above.
				(b) Full powers in respect of Provincial Medical Service Officers, Grade II, Deputy Superintendents of Central Prisons and Jailors in the Jail Department.
			(ix) Director of Medical and Health Services.	(ix) (a) Full power in respect of Subordinate Public Health Service Officers, Grade I.
				(b) Leave of any kind

				to gazetted government servants of his department, other than Subordinate Public Health Service Officers, Grade I, to the extent and
				subject to the conditions mentioned against sub-items (x) to (xiii) below.
			(x) The Director of Education.	(x) to (xiii) Leave of any kind for periods not exceeding six weeks to gazetted government servants of their departments, provided the arrangements made for carrying on the duties of the government servant concerned are local and do not involve the transfer of a government servant. In the case of a government servant belonging to a
			(xi) The Director of Agriculture.	
			(xii) The Director of Industries.	
			(xiii) The Registrar, Co-operative Societies.	Vacation department the authority concerned mentioned in column 4 may also permit the government servant to combine leave so sanctioned with vacation.
			(xiv) The Chief Conservator to Forests.	(xiv) Leave to gazetted Officers, other than Conservators, for a period of less than three months in the case of officers of the Indian Forest Service and up to four months

				in the case of officers of the Provincial Forest Service, provided that—
				(i) the necessary arrangements to carry
				on the absentee's duties can be made by him under paragraph 81-A (1) of the Forest Manual without reference to government, and
				(ii) no enhancement of pay of any officer deputed to carry on such duties is involved.
				Note—In the case of government servants belonging to the Provincial Forest Service who may be recruited on or after January 1, 1936, or in the case of government servants to whom Fundamental Rule 81 applies and who
				elect to be governed by Fundamental Rule 81-B, as revised from September 1, 1949, the limit of four months shall be taken to mean one hundred and twenty days.
			(xv) The Commissioner of Excise.	(xv) For periods not exceeding six weeks, in the case of gazetted government servants of the Excise Department provided

				the arrangements made for carrying on the duties of the government servant concerned are local and do not involve the transfer of another government servant.
			(xvi) Director of vigilence.	(xvi) Leave of any kind to gazetted government servants of the U.P. Vigilence Establishment for periods not exceeding six weeks provided that the arrangements made for carrying on the duties of the government servants are local and do not involve the transfer of a government servant.
			(xvi) A- Commissioners of Divisions.	(xvi) A-(a) Full power in respect of tahsildars.
				(b) Leave for a period not exceeding one month to deputy collectors and judicial
				officers under simultaneous intimation to Government.
			(xvii) District Officers.	(xvii) (i) Leave to gazetted officers under them for periods not exceeding six weeks when no substitute is required under simultaneous intimation to Government.
				(ii) Leave to tahsildars in cases in which they

				can appoint substitutes.
				(iii) Leave to District Information Officer, upto a limit of one month when no substitute is required.
			(xviii) The Director of Land Records.	(xviii) Leave of any kind to gazetted government servants of the Land Records Department for periods not exceeding six weeks, provided the arrangements made for carrying on the duties of the government servant concerned are local and do not involve the transfer of another government servant. In the case of a government servant belonging to a vacation department the authority mentioned in column 4 may also permit the
				government servant to combine leave so sanctioned with vacation.
			(xix) The Director of Animal Husbandry.	(xix) Leave to gazetted government servants of the Animal Husbandry Department for periods not exceeding six weeks, provided the arrangement made for carrying on the duties of the government servant concerned are local

				and do not involve the transfer of another government servant from an outstation.
			(xx) Chief Engineers, Public Works Department (Buildings	(xx) (a) Full powers in respect of Assistant Engineers
			and Roads), Irrigation Department and Electricity Department.	and other gazetted government servants of the Public Works Department (Buildings and Roads), Irrigation Department, and Electricity Department of equivalent or lower rank.
				(b) For periods not exceeding six weeks in respect of gazetted government servants of the Public Works Department (Buildings and Roads), Irrigation Department and Electricity Department, of rank higher than Assistant Engineers, provided the
				arrangements made for carrying on the duties of the government servants concerned are local and do not involve the transfer of another government servant.
			(xxi) Commissioner and President, State Museum Committee, Lucknow.	(xxi) Leave up to a period not exceeding six weeks to the Curator, State Museum, Lucknow, on the condition that

				arrangement for carrying on the duties of the Curator is made locally and it does not involve the transfer of another government servant.
			(xxii) Chief Engineer, Local Self-Government Engineering Department.	(xxii) (a) Full powers in respect of Assistant Engineers and other gazetted government servants of equivalent or lower rank.
				(b) For periods not exceeding six weeks in respect of gazetted government servants of rank higher than Assistant Engineers; provided the arrangements made for carrying on the duties of the government servants concerned are local and do not involve the transfer of another government servant.
			(xxiii) Rural Development Officer.	(xxiii) Leave to Divisional Superintendents of his department for periods not exceeding six weeks, provided the arrangement made for carrying on their duties are local and do not involve the transfer of another government servant.
			(xxiv) The Director of Education.	(xxiv) Full power in respect of subordinate gazetted Headmasters of Government High and Normal Schools,

				and Deputy Inspectors of Schools.
			(xxv) Cane Commissioner.	(xxv) Leave other than disability leave and leave extending beyond the date
				of compulsory retirement for periods not exceeding six weeks to the gazetted government servants of the Cane Development Department who are not in foreign service, provided that the arrangements made for carrying on the duties of the government servants are local and do not involve the transfer of a government servant.
			(xxvi) Principal, U. P. College of Veterinary Science and Animal Husbandry, Mathura.	(xxvi) Leave of any kind for periods not exceeding six weeks to all gazetted government servants of the
				combined institution of the U. P. College of Veterinary Science and Animal Husbandry-cum-Livestock Research Station-cum-District Dairy Demonstration Farm, Mathura, provided the arrangements made for carrying on the duties of the government servant concerned are local and do not involve the transfer of

				any other government servant from an outstation.
			(xxvii) Transport Commissioner.	(xxvii) Leave of any kind to all gazetted government servants in the
				Transport organisation for periods not exceeding six weeks, provided the arrangements made for carrying on the duties of the government servant concerned are local and do not involve the transfer of any other government servant from an outstation.
			(xxviii) Deputy Director of Medical and Health services (Ayurveda)	(xxviii) Full power in respect of the Manager, State Ayurvedic and Unani Pharmacy.
			(xxix) Secretary to U. P. Legislature.	(xxix) Leave of any kind for periods not exceeding six
				weeks to a gazetted government servant of the Legislative Assembly and Legislative Council Secretariates provided that the arrangements made for carrying on the duties of the government servants are local and do not involve the transfer of another government servant.
			(xxx) Electrical Inspector to	(xxx) Full powers in respect to Assistant

			Government.	Electrical Inspectors and Assistant Engineers employed under him.
			(xxxi) Development Commissioner.	(xxxi) For periods not exceeding six weeks to gazetted
				government servants of his department provided that the arrangements made for carrying on the duties of the government servants are local and do not involve the transfer of a government servant.
			(xxxii) Director, Government Cement Factory, Churk.	(xxxii) Leave of any kind for periods not exceeding six weeks to gazetted government servants at the Factory, provided that the arrangements made for carrying on their duties are local and do not involve the transfer of another government servant.
			(xxxiii) Director of Panchayats.	(xxxiii) Full power in respect of Assistant District Panchayat Officers.
			(xxxiv) Superintending Engineers, Irrigation and Public Works Departments.	(xxxiv) Leave to Assistant Engineers for periods not exceeding six weeks provided they can be relieved by local arrangement without the need for a substitute and without grant of dual charge

				allowance to another officer.
			(xxxv) Director, Economic Intelligence and Statistics.	(xxxv) For periods not exceeding six weeks to gazetted government servants, under his administrative control provided
				that the arrangements made for carrying on the duties of the government servants concerned are local and do not involve either the transfer of another government servant or the appointment of any substitute therefor.
			(xxxvi) The Chief Judge, Chief Court of Oudh.	(xxxvi) Leave of any kind to district and Sessions Judges and Civil and Sessions Judges, in Oudh for periods not exceeding six weeks, provided the arrangements made for carrying on the duties of the government servants
				are local and do not involve the transfer of another government servant. In the case of a government servant belonging to a vacation department the authority mentioned in column 4 may also permit the government servant to combine leave so sanctioned with vacation.

			(xxxvii) All Heads of Departments.	(xxxvii) (1) Leave of any kind upto a period of sixty days on condition that arrangement for carrying on the duties of the Government Servant is made locally and does not
				involve the appointment/transfer of another Government servant.
				(2) Leave on medical Certificate upto three months.
8	35 and 36	Power to grant leave other than disability leave and leave extending beyond the date of compulsory retirement to a gazetted or non-gazetted government servant in foreign service in India.	(1) The foreign employer.	(1) Full power to grant leave on average pay not exceeding four months.
			(2) The authority who sanctioned the transfer to foreign service.	(2) Full power, if the transfer to foreign service was sanctioned by Government the administrative department of the Government has full power to grant leave.
				NOTE—In the case of government servants recruited to the Provincial Specialist and Subordinate Services on or after January 1, 1936 the limit of four months

				shall be taken to mean 120 days.
9	35 and 36	Power to grant leave to a gazetted or non-gazetted government servant in foreign service out of India if the foreign employer pays to Government leave contribution under sub-rule(b) of rule 123 of the Fundamental Rules	The foreign employer.	Full power to grant leave on average pay not exceeding four months. NOTE—In the case of government servants recruited to the Provincial, Specialist and Subordinate Services on or after January 1, 1936 the limit of 4 months shall
		of the Uttar Pradesh Fundamental Rules, as the case may be.		be taken to mean 120 days
10	39	Power to waive proviso (a) of rule 38 in any particular case.	All heads of departments.	Full power.
11	39	Power to waive proviso (a) of rule 38 in any particular case.	(i) District and Sessions Judges.	(i) Full power in respect of ministerial and inferior staff.
			(ii) District Officers.	(ii) Full power in respect of non-gazetted government servants to whom they are competent to grant leave.
12	40	Power to set aside or cancel in any case the prefixing of holidays to leave or affixing of holidays to leave or joining time.	Authority competent to sanction leave or transfer.	Full power.
13	43	Power to accept a certificate signed by any registered medical practitioner	The authority under whose control the government servant is to be employed on	Full power.

		as evidence of the fitness of a non-gazetted government servant to return to duty.	return from leave.	
14	45	Power to require a government servant to produce a medical certificate of fitness to return to duty from leave granted for reasons of health, even though such leave was not granted on medical certificate.	The authority who granted leave.	Ditto.
15	100	Power to grant leave to a government servant in respect of	(1) Heads of Departments and other authorities of equivalent status.	(1) Full power in respect of government servants to whom they are
		whom a medical committee has reported that there is no reasonable prospect that he will ever be fit to return to duty.		competent to grant leave.
			(2) District Officers.	(2) Full power in respect of non-gazetted government servants to whom they are competent to grant leave.
16	100	Ditto	District and Sessions Judges.	Full power in respect of ministerial and inferior government servants.
17	138	Power to allow personal certificates of character of a government servant to be entered in the service book.	Heads of departments.	Full power.

18	138	Power to allow personal certificates of character of a government servant to be entered in the service book.	District and Sessions Judges.	Full power in respect of ministerial and menial staff.
19	General note (1) below Chapter XII, Part III.	Power to decide in cases of uncertainty whether a government servant should be granted the compensatory allowance attached to a post which he vacates on proceeding on leave or on temporary duty.	Departments of Government.	Full power
20	153	(1) Power to grant maternity leave on full pay up to three months to mistresses in Government schools whose pay does not exceed Rs. 100.	Circle Inspeetress of schools	Full power
		(2) Power to grant maternity leave on full pay up to three months to non-gazetted staff	Civil Surgeons and Medical Superintendents of State Medical Service.	Ditto.
		nurses and other non-gazetted inferior government servants under them.		
21	154	Power to grant to a female government servant leave in continuation of maternity leave.	Authority empowered to grant leave under serial nos. 5 to 7 of this statement.	Full power
22	157(a)(b) 157A(1),(2),(3)	Power to grant leave other then	Authority empowered to grant	Ditto.

		extraordinary leave and leave extending beyond the date of compulsory retirement to a temporary or officiating government servant.	leave under serial nos. 5 to 7 of this statement.	
22-A	157(c) 157A(4)	Power to grant extraordinary leave not extending beyond	(1) Authority empowered to grant leave under serial	(1) Up to three months at one time ordinarily and up to
		the date of compulsory retirement.	nos. 5 to 7 of this statement.	twelve months at one time in cases of tuberculosis or leprosy.
			(2) Heads of Departments.	(2) Up to six months at one time on medical certificate and for a period exceeding twelve months but not exceeding eighteen months at one time in cases of tuberculosis or leprosy.
			(3) Departments of Governments.	(3) Up to twelve months at one time in cases of studies in India or abroad.
23	159	Power to grant leave to a temporary engineer of the Public Works Department.	Public Works Department of the Government in the Buildings and Roads and Irrigation Branches.	Full power.
24	161A	Power to grant leave in accordance with Subsidiary Rule 161-A to Assistant Teachers of local board vernacular middle schools appointed	Divisional Inspectors of Schools.	Full power.

		as teachers in model schools attached to Government normal schools for boys or in Government central training schools.		
25	166	Power to grant a labourer in government employ absent from work owing to injury received on duty leave in excess of three months but not exceeding six months.	(1) Departments of Government.	Ditto.
			(2) Heads of departments.	Ditto.
26	176	Power to permit the calculation of joining time by a route other than that which travellers ordinarily use.	Heads of departments.	Full power.
27	184	Power to extend joining time on certain conditions subject to a maximum of 30 days.	(1) Departments of the Government.	(1) Ditto.
			(2) Heads of departments.	(2) Full power in respect of members of the provincial and subordinate services.
28	187	Power to exempt Patwaris resident in the Tarai, who are otherwise fit, from the age-limit.	The Deputy Commissioner-in-charge, Kumaun Division.	In so far as their appointment to the post of Registrar Kanungos in the Tarai and Bhabar Government Estates is concerned.

29	191	Power to fix or change the headquarters of	(1) The Inspector General of Registration.	(1) Full power.
		the Inspector of Stamps and Registration.		
		Power to fix or change the headquarters of Divisional Superintendents of Industries.	(2) The Director of Industries.	(2) Full power.
		Power to change the Headquarters of the peripatetic staff of the Industries Department.	(3) Ditto.	(3) Ditto.
30	193	(1) Power to authorise a government servant to proceed on duty to any part of India whether within or beyond the limits of the State.	(1) Departments of the Government.	(1) Ditto.
			(2) Director of Industries.	(2) Full power in respect of Government servants of the Industries Department under his control.
			(3) Director of Statistics.	(3) Full power in respect of the Statistician
			(4) Deputy Inspector General of Police.	(4) Full power in respect of subordinate police officers.
			(5) Commissioner of Excise.	(5) Full powers in respect of government servants of the Excise Department.
			(6) Director of	(6) Full powers in

			Medical and Health services.	respect of government servants under his control.
			(7) Chief Conservator of Forests.	(7) Full powers in respect of his own journeys to Delhi only and full power in respect of government servants of the Forest Department subordinate to him for journeys on duty to any part of India
				whether within or beyond the jurisdiction of the Government.
			(8) Director of Agriculture.	(8) Full power in respect of government servants subordinate to him provided that when duty is in connexion with study or training, the exercise of the power will be subject to the conditions that the government servants draw their substantive pay while undergoing training and that no substitutes are appointed for the period of their absence.
			(9) Director of Animal Husbandry.	(9) Full power in respect of government
				servants subordinate to him provided that when duty is in connexion with study or training, the exercise of the power will be subject to the conditions that the

				government servants draw their substantive pay while undergoing training and that no substitutes are appointed for the period of their absence.
			(10) Registrar, Co-operative Societies.	(10) Ditto.
			(11) Chief Engineer, Buildings and Roads Branch.	(11) Full power in respect of government servants of the Public Works Department subordinate to
				him in respect of journeys on duty to any part of India.
			(12) Inspector General of Police.	(12) Full power in respect of all the gazetted officers of the Uttar Pradesh Police in respect of journeys on duty to any part of Indian Union.
			(13) Chief Engineer, Irrigation Department.	(13) Full power in respect of government servants subordinate to him in respect of journeys on duty to any part of India.
			(14) Settlement Commissioner.	(14) Power to authorize settlement officers and Roster officers to proceed to Naini Tal
				and other places beyond their jurisdiction for personal discussion with him.
			(15) Administrator	(15) Power to

			General and Official Trustee.	authorize any member of his staff to proceed on duty to any part of India whether within or beyond the limits of the Uttar Pradesh.
			(16) Chief Engineer, Local Self Government Engineering Department.	(16) Full power in respect of Government servants of the Local Self-Government Engineering Department subordinate to him in respect of journeys on duty to any part of India.
			(17) Legal Remembrancer.	(17) Full power in respect of the Advocate
				General and his juniors to proceed in connection with Government work to any part of India.
			(18) Economic Adviser and Director of Statistics.	(18) Full power in respect of the staff of the Economic Intelligence Service subordinate to him.
			(19) Director of Education.	(19) Power to authorise Registrar, Departmental Examinations, Uttar Pradesh to proceed on duty beyond the limits of Uttar Pradesh if and when necessary but not more than once a year.
			(20) Deputy Inspector-General of police,	(20) Full power in respect of the gazetted
			C. I. D., and	Police Officers of the

			Intelligence Department Uttar Pradesh.	C. I. D. and Intelligence Department.
			(21) Labour Commissioner, Uttar Pradesh.	(21) Full power in respect of the officers under his control.
			(22) Secretary to U. P. Legislature.	(22) Full power in respect of government servants under his control provided that the cost on travelling allowance of the officials is met out of the savings in the sanctioned allotment.
			(23) Consolidation Commissioner, Uttar Pradesh.	(23) Full power in respect of Government servants under his control.
			(24) Chairman, Public Service Commission.	(24) Full power in respect of Government
				Servants for whom he is the Controlling Officer under the T.A. Rules.
			(25) Secretary, Public Service Commission.	(25) Ditto.
	193	(ii) Power to permit government servants who are members of the Institution of Engineers, India, or of the Uttar Pradesh Association of that institution to attend general meetings of the Institution or of the Association respectively, and government	(1) Superintending Engineers, Public Works Department.	(1) Full power in respect of government servants subordinate to them. All sanctions should be communicated to the Chief Engineers concerned for information.

		servants who are members of the Council of the Institution or of the Executive Committee of the Association to attend meetings of the		
		Council or of the Executive Committee respectively.		
			(2) Chief Engineer, Local Self Government Engineering Department.	(2) Full power in respect of government servants subordinate to him.
		(iii) Power to permit a government servant to proceed on duty to any part of India whether within or beyond the limits of the State to attend a conference, seminar, congress, workshop, committee or meeting.	Head of Departments.	Full power in respect of gazetted and non-gazetted government servants subordinate to them provided that participation in the conference, congress, seminar, workshop, committee or meeting is in the public interest and that it does not involve absence of the concerned government servant from his headquarters for more than ten days.

FORM NO. 2

(Ad. G. Form)

[See para (16) of the Instructions in Appendix 'A' at the end of part III]

Leave Salary Certificate for leave salary payable at the Home Treasury

Leave salary certificate of _____ of the _____ proceeding on _____ to _____.

1. Government under which employed						1	
2. Substantive post						2	
3. Officiating post (if any)						3	
4. Statement of present leave						4	
Nature of leave (specifying periods on average pay, half average pay and quarter average pay separately)	Y.	M.	D.	From	To	Monthly rate of leave salary (and allowances, if any) subject to the deductions noted on the reverse	Article and clause of the Fundamental Rules or other Regulations
5. Place of payment				5			
6. Date from which first payment is to be made				6			
7. Amount (if any) paid in advance				7			
8. Government and head of account to which the payment is debitable				8		Y.	M. D.
9. Date of leaving India				9			
10. Date on which the government servant, will during the currency of leave, complete the term of service or attain the age after which by any rule he is required to retire from the service as for				10			

instance 58 years of age.					
11. Period for and terms on which leave may be extended, or commuted otherwise than on extraordinary leave.			11			
granted					
may be extended on medical certificate					
without medical certificate on same leave-salary by					

(Further particulars required in the case of military officers in civil employ).

12. Date of commencement of pension service	12		Y.	M.	D.
13. Date of entry under civil leave rules	13				
14. Amount of leave at credit at commencement of present leave	14	Earned in respect of service under military rules. Earned in respect of service while under civil rules.			
15. Date of being struck off duty	15				
16. Deductions to be made	16				
Indian Civil Service Family Military or Indian Military Widows and Orphans Fund or Superior Services (India) Family Pension Fund subscription.	for Wife £		Rates per mensem from		
	Self				
	,, sons £ ,,		,, ,,		
	,, daughters £ ,,		,, ,,		
	Total				

—

A balance of donation on £ and interest £ * is recoverable at £ a month from

_____

*In cases of subscribers to Indian Civil Service Family Pension and Superior Service (India) Family Pension Fund interest accrued in India to be given here.

Abbreviations

M. C.	Medical Certificate.
E. C. A.	Exchange Compensation Allowance.
Y. M. D.	Years, Months, Days.
Art.	Article.

General Provident Fund

Indian Civil Service Provident Fund deductions (if any)

(Signature) _____

Place_____

Date _____

NOTES

1. Distinguish leave granted on medical certificate from leave granted without medical certificate, and if the leave, though technically of the later description, was granted in consequence of the production of a medical certificate or on medical grounds, mention the fact.

2. Except in the case of Chaplains, leave-salary should be stated in whole rupees only a month (fractions being omitted and the next higher rupee taken where the fraction exceeds half) and not in pounds a year; and in entering " the rate of leave-salary" it should be stated in the first place, without reference to the maximum or minimum applicable and then if a maximum or minimum applies or if the leave-salary is such that a future change in the current rate of exchange may render a maximum or minimum applicable the words should be added "subject to maximum (or minimum) of", etc.

3. The ordinary rate of conversion will be the rate of exchange for telegraphic transfers from Calcutta on London on the day on which each monthly payment is made subject to a minimum rate of 1s. 4d per rupee in respect of leave salary

drawn on account of the first four months of leave on average pay and of 1s 6d per rupee in other cases. The maximum rates of leave-salary are those prescribed in *Fundamental Rule 89, and the minimum rates are those prescribed in Fundamental Rule 90.

4. It must be shown whether a government servant is entitled to the full amount of leave permitted by the rules.

5. In line 7 the articles of the Fundamental or other rules under which the advance is made should be mentioned.

6. The date on which any government servant will, during the currency of leave, complete the term of service, or attain the age after which by any rule he is required to retire from service, should be shown in line 10.

7. These rules apply also to leave-salary certificates granted to non-gazetted government servants when they proceed on leave out of India and draw their leave-salary out of India.

In such cases the fact that the government servant is a non-gazetted servant should be noted against entry 2.

*In the case of Government servants subject to the Uttar Pradesh Fundamental Rules, the rates as prescribed in rules 89 and 90 of those rules.

8. In preparing the leave-salary certificates of the subscribers to the Indian Military Service Family Pension regulations and to the India Military Widows and Orphans Fund, who take leave under the Fundamental Rules, the instructions given in Government of India, Finance Department letter no. 914 F.E., dated the 10th May, 1922, should also be observed, viz., the leave-salary certificate should show clearly the rate of leave-salary, the monthly maximum of average pay whether it is likely to become effective or not, and the period for which the leave-salary is not subject to the monthly maximum.

9. The following particulars should be noted in line 8;

(1) the major, minor and detailed head of account;

(2) whether debitable to central or provincial revenues; if the later, the name of the provincial government;

(3) * * *

(4) whether the expenditure is "voted or charged".

When the head of account to which the leave-salary is debitable during extensions of leave differs from the head to which it was debitable during the period of leave originally granted, this fact should be indicated.

10. In line 11, if the leave granted is less than 22 months, calculations up to 28 months, absence only may be given in the first instance, and as soon as the leave is extended so as to bring the total period of absence from duty to 22 months or more, an amendment to the original leave-salary certificate should be issued at once showing the amount of further leave due on medical certificate beyond 28 months.

11. In the case of government servants to whom the rules regarding the grant of passages to civilian personnel of British domicile engaged for service in India apply, an additional entry should be made showing whether they and their families were given the benefit of rule 7, and whether they were allowed a similar benefit under either rule 7 or rule 8 on returning to India.

12. In all English Leave-Salary certificates the particulars of all outstanding advances (including passage advances) should be noted under item 16, and in the case of motor car and similar advances the date from which the recovery of monthly instalments should be effected should be stated.

13. With the exception of privilege leave earned in a civil department which should be taken first, a military officer in civil employ may set off the leave he takes against the civil leave or military leave at his credit as he likes. A definite election in the matter should be obtained from all such officers, and his election should be noted in the Leave-Salary certificate.

14. Where subscriptions or recoveries relate to sterling branches of Provident Funds this should be indicated clearly under item 16.

FORM NO. 3 (G.G. Form no. 1)

[See paragraph (16) of the Instructions in Appendix ‘A’ at the end of Part III]

Colonial leave-salary warrant

Debitable to

(For I.C.S. and Military Officers in Civil Employ).

(OBVERSE)

Warrant no. of 19 .

Mr.————————having been granted leave for a period of————————months and————————days under the orders of the Government of————————is hereby allowed the privilege of drawing his leave-salary at————————from————————.

2. His leave-salary will be as shown below and will be payable monthly in sterling converted from rupees at 1s.6 d. a rupee but will be subject to the following maxima and minima:

Period		Rate in Rupees a month	Minimum rate of exchange	Minimum £ a month	Maximum £ a month
From	to				
From	to				
From	to				

3. The payments should be charged to the High Commissioner for India for appropriation by him of the leave-salary under the following heading:

4. The paying officer is requested to take steps to ensure that when the government servant returns to India, he draws leave-salary in the Dominion or Colony up to the day before that on which the vessel by which he returns is due to arrive at the Asiatic Port of disembarkation.

5. The following deductions are to be made from the leave-salary of each month before payment:

Military		Rates
Indian service	for wife £	per mensem from
Civil		
Family Pensions	for self £	Ditto.

* In cases of subscribers to the Indian Civil Services Family Pension Fund interest accrued in India to be given here.

Indian Military widows, and orphans'.	for son £	Ditto.
Fund subscription	for daughter £	Ditto.

	Total	£

A balance of donation £ on/for and interest £ is recoverable at £ a month from Indian Civil Service Provident Fund deduction (if any).

Where the amount of a deduction is expressed in rupees it shall be converted into sterling at the same rate as the leave-salary from which it is deducted.

Dated at 19

The Accountant General

Comptroller.

(REVERSE)

Name, rank and description of payee	Period for which payment is made	Monthly rate			Amount			Signature of paying officer	Receipt of payee
		£	s.	d.	£	s.	d.		

One copy of this warrant will be retained by————————————and will be given up to the Audit Officer in India on his return to India. Each payment will be recorded on the reverse of the copies kept by the Colonial Disbursing Officer and by————————————and will be certified by the paying officer and receipted by————————————.

NOTE 1—Leave-salary is payable in rupees to government servants residing in Ceylon during their leave (Fundamental Rule 91).

NOTE 2—The signature of the government servant concerned should be obtained on the "original" copy of the warrant.

NOTE 3—The rate of conversion will be 1s. 6d. a rupee.

The maximum rates of leave-salary are those prescribed in Fundamental Rule 89 and the minimum rates are those prescribed in Fundamental Rule 90.

NOTE 4—In the case of government servants to whom the rules regarding the grant of passages to civilian personnel of British Domicile, engaged for service in India, apply, an additional entry should be made showing whether they and their

families were given the benefit of Rule VII, and whether they were allowed a similar benefit under either Rule VII or Rule VIII on returning to India.

NOTE 5—The paying officer, except in the case of a Dominion or Colony which accounts direct to India, is requested to advise the High Commissioner for India, India House, Aldwych, London, W.C. 2, promptly on the officer's departure from such Dominion or Colony, whether for India, England or any other Dominion or Colony, giving particulars of amounts of pay issued and of any deductions therefrom.

NOTE 6—The particulars of all outstanding advances (including passage advanced should be noted under item 4. In the case of motor-car and similar advances, the date from which the recovery of monthly instalments should be effected, should be stated.

FORM NO. 3A

Colonial Leave Salary Warrant

(G. G. Form no. I-A)

Debitable to

(For Uncovenanted Services)

(OBVERSE)

Warrant no. ————of 19 .

Mr. ————having been granted leave for a period of ————months and ———— days under orders of the Government of ———— is hereby allowed the privilege of drawing his leave-salary at ————from ————.

2. His leave-salary will be as shown below and will be payable monthly in sterling converted from rupees at 1s. 6d. a rupee but will be subject to the following maxima and minima:

Period	Rate in rupees a month	Minimum rate of exchange	Maximum £ a month	Minimum £ a month
From to				
From to				

From to				

3. The payments should be charged to the High Commissioner for India for appropriation by him of the leave-salary under the following heading:

4. The paying officer is requested to take steps to ensure that when the government servant returns to India, he draws leave-salary in the Dominion or Colony up to the day before that on which the vessel by which he returns is due to arrive at the Asiatic Port of disembarkation.

5. The following deductions are to be made from the leave salary at each month before payment:

Superior Services (India) Family Pension Funds:

	Rates
Wife	Per month from]
Sons	Ditto
Daughters	Ditto
Arrears, if any	
Interest	

Where the amount of a deduction is expressed in rupees, it shall be converted into sterling at the same rates as the leave-salary from which it is deducted.

Dated at 19 .

The

(REVERSE)

Name rank and description of payee	Period for which payment is made	Monthly rate			Amount			Signature of paying officer	Receipt of payee
		£	s.	d.	£	s.	d.		

One copy of this warrant will be retained by-----and will be given up to the Audit Officer in India on his return to India. Each payment will be recorded on the reverse of the copies by the Colonial Disbursing Officer and by-----and will be certified by the paying officer and receipted by-----.

NOTES—(1) Leave-salary is payable in rupees to Government servants residing in Ceylon during their leave (Fundamental Rule 91).

(2) The Signature of the Government servants concerned should be obtained on "the original" copy of the warrants.

(3) The rate of conversior will be 1s. 6d. The maximum rates of leave-salary are those prescribed in Fundamental Rule 89 and the minimum rates are those prescribed in Fundamental Rule 90.

(4) In the case of government servants to whom the rule regarding the grant of passages to civilian personnel of British Domicile, engaged for service in India, apply, an additional entry should be made showing whether they and their families were given the benefit of Rule VII, and whether they were allowed a similar benefit under either Rule VII or Rule VIII on returning to India.

(5) The paying officer except in the case of a Dominion, or Colony which accounts direct to India, is requested to advise the High Commissioner for India, India House, Aldwych, London, W. C. 2, promptly on the government servant's departure from such Dominion or Colony, whether for India, England or any Dominion or Colony giving particulars of amounts of pay issued and of any deduction therefrom.

(6) The particulars of all outstanding advances (including passage advances) should be noted under item 4. In the case of motor car and similar advances, the date from which the recovery of monthly instalments should be effected, should be stated.

[Ad. G. Form F. R. 4.]

FORM NO. 4

[See paragraph (18) of the Instructions in Appendix 'A' at the end of Part III]

The Accountant General's letter to the government servant proceeding on leave out of India.

TO,

SIR

With reference to the order noted in the margin, granting you leave out of India, I have the honour to say that it is necessary for you to obtain from me a leave-salary certificate to enable you to draw your leave-salary.

2. To enable me to prepare your leave-salary certificate it is necessary that you send me the information asked for in the enclosed Form no. 5, and also your formal certificate of giving over charge of your office, date and hour at your earliest convenience.

3. If you are in, or intend to pass through, Allahabad your certificate will be prepared, and your pay and allowances paid up to the date before your leave commences, except in the case referred to in paragraph 4 below, on your calling personally at my office and presenting a last pay certificate from the officer from whom you last drew your pay and allowances. Otherwise I shall cause the leave-salary certificate to be sent to the address specified by you and the pay and allowances to be paid through the officer from whom you draw your pay and allowances.

4. Leave-salary due for the first four months of leave on average pay taken by itself or in combination with other leave may be drawn either in India or out of India. If you desire to draw it in India, a separate leave-salary certificate for this portion of the leave will be issued but you will be allowed to draw the pay and allowances for the broken period of the months up to the date of relief only at the commencement of the next month along with the leave-salary for the rest of the months.

5. If you wish to draw your leave-salary in India under the provision of paragraph 4 above you should either grant your agents a power-of-attorney or leave your bills ready signed in their custody for presentation as they fall due. A guarantee bond undertaking to refund over-payments should be furnished by your agents unless they have executed a general bond of indemnity.

(NOTE—Paragraphs 4 and 5 do not apply to non-gazetted government servants who have to draw their leave-salary through the head of the office and should be omitted from the letters addressed to them.)

6. I send herewith a copy of a Memo. of Information for the guidance of government servants proceeding on leave out of India and a blank form (Form no. 9) of the date of leaving India to be signed and sent to me from the first port at which your vessel touches.

7. If you wish to draw your leave-salary in a Colony please send the three specimens of your signature.

Accountant General.

[Ad. G. Form F. R. 9]

FORM NO. 5

Information required by the Accountant General before the leave-salary certificate can be drawn up.

(This form should be returned duly filled up to the Accountant General, one clear week before the date of making over charge).

1. On what date do you intend to make over charge of your office? 1

2. Before or afternoon? 2

3. At what port do you intend to embark? 3

4. By what ship will you sail and on what date? 4

5. In what country do you wish to draw your leave-salary during leave on average pay for a period not exceeding four months if any at the commencement of your leave? If in India at what treasury? 5

5-A. In what country do you intend to spend vacation or/and holidays? 5-A

If out of India in what country do you intend to draw your pay (and allowances) during vacation or/and holidays?

(N.B.—The words within brackets above should be scored out by the Audit Officer in all cases in which allowances are not payable, out of India).

6. What is your address in England or in India or elsewhere to which your leave-salary certificate to enable you to draw your leave-salary may be sent in case it is not handed over to you before you go on leave? 6

7. What advances if any do you require now? 7

8. Do you intend to pay your... Civil Fund subscriptions in England or in India? 8

9. Do you wish to subscribe to the General Provident Fund? If so, for what period of your leave and at what rate?

Numbers 3 and 4 are for government servants to whom the leave rules in sections I to V of Chapter X of the Fundamental Rules are not applicable.

Number 5—Leave-salary due for the first four months of the period of leave on average pay, if any, at the commencement of any period of leave out of India can be drawn in or out of India at the government servant's option. In India it can be drawn only on the 1st of each month in arrears by an authorized agent under a guarantee bond or on production of a life certificate. The allowances for a broken period of a month may be drawn at any time after the expiration of the leave.

Number 7 is for military officers subject to the Military Leave Rules and for Chaplains only.

Number 8 is for members of the Indian Civil Service only.

NOTE—(1) In the case of non-gazetted government servants to whom note 11 to Form no. 2 or note 4 to Form no. 3 or no. 3-A applies, an additional question should be inserted to obtain the information required under that note.

NOTE 2—With the exception of privilege leave earned in a Civil Department which should be taken first, a military officer in civil employ may set off the leave he takes against the civil leave or military leave at his credit, as he likes. When Form 5 is sent to such an officer question 10 should be added in manuscript. Is the leave to be set off against the military leave or against civil leave at your credit? The answer should be noted on his leave-salary certificates.

NOTE 3—Where subscriptions or recoveries relate to Sterling Branches this should be indicated clearly against question 9.

Signature-----

(Designation)-----

Dated at-----

The-----of-----19.

To the Accountant General—

[G. G. Form No. 2]

FORM NO.7

[See paragraph (22) of the Instructions in Appendix ‘A’ at the end of Part III.]

Certificate of leave

Granted.

Proceeding out of India.

1. Government under which employed.

2. Post last held.

3. Nature of leave granted.

4. Date of commencement of leave.

5. Date of expiry of leave.

6. Whether a medical certificate of fitness must be produced before return to duty.

7. Amount of leave expressed in terms of leave on average pay at the government servant's credit on the expiry of the present leave.

8. Period of leave on average pay which might under Fundamental Rule 81 be granted if the present leave were extended (Further particulars required in the case of military officers in civil employ.)

9. Date of entry under Civil Leave Rules.

10. Amount of leave at credit at commencement of present leave:

Earned in respect of service under Military rules.

Earned in respect of service under Civil rules.

The 19

(Signature).

(Designation).

NOTE 1—No leave-salary is payable on this certificate.

NOTE 2—This certificate must be produced before the High Commissioner with any application for an extension of leave or permission to return to duty or the grant of a last pay certificate.

[Ad. G. Form F. R. 7]

FORM No. 9

[See paragraph (22) of the Instructions in the Appendix 'A' at the end of Part III of the Handbook].

Report of actual sailing

From———————————

———————————

———————————

To

THE ACCOUNTANT GENERAL

SIR,

I HAVE the honour to report that I sailed from India by steamer———————— class————————which left————on————————————day.

The————————————19.

I have, etc.,

(Signed)

Noted and forwarded to the Secretary to the Government of———————————— Department.

The————————————19.

Accountant General.

FORM No. 10

[See Subsidiary Rule 157-A (4) (a) (IV)]

Bond for temporary government servants granted extraordinary leave for Study in India or abroad

KNOW ALL MEN BY THESE PRESENTS THAT I, Mr./Mrs./Miss.....(Principal), s/o, w/o, d/o,.....of.....at present employed as.....in the Department/Office of.....AND Mr.....s/o.....r/o.....(Surety) do hereby bind ourselves and our respective heirs, executors and administrators, to pay to the Governor of Uttar Pradesh, his successors and assigns (hereinafter called "the

Government") on demand the sum of Rs. (*)
(Rupees.....) and other expenses, if any, which the Government may incur on the Principal together with interest thereon computed from the day following the expiry of the sanctioned leave at the rate of one per cent over and above the Bank rate in force on the first day of April of the financial year in which the leave has been sanctioned, or, if payment is made in a country other than in India, the equivalent of the said amount in the currency of that country converted at the official rate of exchange between that country and India.

NOTE—The expression "Bank rate" mentioned above means the rate made public by the Reserve Bank of India as the standard rate at which it is prepared to buy or rediscount bills of exchange or other commercial paper eligible for purchase under the Reserve Bank of India Act.

WHEREAS the Government has, at the request of the above Principal Mr./Mrs./Miss.....,employed as a.....granted him/her regular leave, followed by extraordinary leave without pay and allowances, for a period of.....months.....days with effect from.....in order to enable him/her to study at.....

AND WHEREAS the Government has appointed/will have to appoint a substitute to perform the duties of.....(designation) during the period of absence of the Principal on extraordinary leave.

AND WHEREAS failure on the part of the Principal to resume duty on the expiry of the period of the extraordinary leave shall be deemed as resignation of the Principal from the service of the Government, but such deemed resignation shall in no way release the Principal or the Surety from their liability hereunder.

AND WHEREAS it has been agreed between the above Principal and Surety of the one part and the Government of the other part that for the better protection of the interest of the Government, the said Principal and the Surety should execute such bond as above written and with such condition as is hereunder written.

NOW THE CONDITION OF THE ABOVE WRITTEN OBLIGATION IS THAT IN THE event of the above Principal,
Mr./Mrs./Miss.....failing to rejoin, on the expiry of the period of extraordinary leave, the post originally held by him/her and serve the Government after rejoining for such period not exceeding a period of

(†).....years as the Government may require or refusing to serve the Government in any other capacity as may be required by the Government on a salary to which he/she would be entitled under the rules the said Principal and/or Surety or their respective heirs, executors and administrators shall

forthwith pay to the Government on demand the said sum of Rs. (*).....(Rupees.....) and other expenses, if any, which the Government may incur on the Principal together with interest thereon as aforesaid.

AND upon the Principal and/or Surety making such payment, the above written obligation shall be void and of no effect. otherwise it shall be and remain in full force and virtue.

PROVIDED THAT the liability of the Principal and/or the surety hereunder shall not be impaired or discharged by reason of the deemed resignation of the Principal upon his failure to resume duty on the expiry of the period of the extraordinary leave.

PROVIDED ALWAYS that the liability of the Surety hereunder shall not be impaired or discharged by reason of time being granted or for any forbearance, act or omission of the Government or any person authorised by them (wither with or without the consent or knowledge of the surety) nor shall it be necessary for the Government to sue the Principal before suing the Surety for amounts due hereunder.

THIS BOND shall in all respects be governed by the laws of India for the time being in force and the rights and liabilities hereunder shall, where necessary, be accordingly determined by the appropriate courts in India.

The stamp duty shall be borne by the Government.

IN WITNESS to the above written bond, the Principal and the Surety have hereunto set their hands on the dates mentioned against their respective signatures.

Signed by

....., the Principal on the.....day of....., 19 in the presence of:	....., the Surety on the.....day of.....19 in the presence of:
1.....	1.....
2.....	2.....

(*) The amount entered should be equal to ten times the pay which the government servant is drawing at the time of proceeding on leave.

(†) The duration of stipulated service under the Government after return from leave should not be less than three years.

FORM NO. 11 (Ad. G. Form no. 1)

[See paragraph (33) of the Instruction in the Appendix—A at the end of Part III of the Handbook and Subsidiary Rule 81]

Form of Leave Account under the special leave rules in part 1 of this Volume.

Leave account of————————

														Leave taken					
														On half or quarter average					
Duty					Leave earned			Leave at credit (2+7)			On average pay			Actual period (a)			Period c to leave average		
(1)					(2)			(3)			(4)			(5)					
From	To	Y.	M.	D.	Y.	M.	D.	Y.	M.	D.	From	To	Y.	M.	D.	From	To	Y.	M

Instructions

(1) The account is to be maintained in terms of leave on average pay.

(2) In the case of government servants already in government service, the first entries, i.e., the entries that will be made on January 1, 1922, or from the date on which the government servant concerned elects to come under the Fundamental Rules, will be in columns 3,4, and 5, the entries to be made in accordance with fundamental Rules 77 and 78.

(3) When a government servant applies for leave columns 1 to 3 are to be filled up for arriving at the leave at his credit. The period of leave shown in column (3)

should be arrived at by adding the new entry in column (2) to the last previous entry in column (7).

(4) When a government servant returns from leave columns 4, 5, 6 and 7 will be filled up. The portion of the leave on half or quarter average pay (together with the leave on subsistence grant under the note to rule 88) will be entered in column 5(a), and this period divided by 2 is the entry to be made in column 5(b).

(5) The maximum prescribed in Fundamental Rule 81 (a) will be applied to the entries in column 3, and once the entry in that column has had to be reduced owing to the maximum having come into operation, the subsequent additions in column 2 should be limited to 1/11th of the periods of duty. The maximum in Fundamental Rule 81(b) should be applied to the totals of the periods in column 4.

(6) If a government servant passes from under the ordinary to the special leave rules a new leave account must be opened.

(7) When a government servant is transferred for service under another Government, a separate account should be opened in this form for showing the leave earned under that Government and the leave the cost of which is debited to that Government. This account will be in addition to the main leave account, which must be a complete record of all leave earned and taken under these rules throughout his service.

FORM NO. 11-A (Ad. G. Form no. 2)

[See Paragraph (33) of the Appendix at the end of Part III and Subsidiary Rule 81]

Form of leave account under the ordinary leave rules in the Fundamental Rules in Part I of this volume

Leave account of_____ Date of attaining the age of 58 years_____

Date of commencement of service_____ Date of coming under civil leave rules_____

Date of contract, if any_____

Leave earned			Leave at credit			
						On average pay

Duty	1/11th of duty subsequent to coming under Fundamental Rules [Rule 81 (b)(ii)]	Balance of 2/11th of duty subsequent to coming under Fundamental Rules.	1/11th of duty subsequent to coming under Fundamental Rules [Rule 81 (b)(ii)] (Columns 16+4)	Balance of 2/11th of duty subsequent to coming under Fundamental Rules (Columns 17+5)	Total (Columns 6+7)	Dates	Against entries in column	A li ye le m ce ar sp el th In [R ru 81
1	2	3	4	5	6	7	8	9

Govt. served under	From	To	Y	M	D	Y	M	D	Y	M	D	Y	M	D	Y

FORMS

INSTRUCTIONS FOR FILLING UP FORM NO. 11—A

1. The account is to be maintained in terms of leave on average pay. For this purpose actual periods of leave taken on half or quarter average pay, as entered in column 13, should be divided by 2 and posted in column 14.

2. In the case of government servants who were subject to the Civil Service Regulations leave rules before they elected the Fundamental Rules the account should commence with an opening entry in columns 4, 5, 6, 7, 8, 11, 13, 14, 15, 16, 17 and 18. The words "Due on (data of coming under the Fundamental Rules)" should be written across columns 1, 2, and 3, and against these words credit under rule 77 (b) (ii) (1) should be given in column 4 and column 6, and that under rule 77 (b) (ii) (2) and rule 77 (c) in column 5 and column 7, while debit for commuted furlough taken under the old leave rules should be given in column 11 and that under rule 78 note (2) (i) (a) in column 13 one-half of the latter being entered in

column 14. The sum total of the entries in columns 0 and 7 and in columns 11 and 14 should be entered in columns 8 and 15 respectively. The difference between the entries in columns 8 and 15 should be entered in column 18, and the entry in column 4 or 6 should be repeated in column 16, while the entry in column 5 or 7, minus the sum total of the entries in columns 11 and 14, should be shown in column 17.

3. When a government servant applies for leave columns 1 to 8 should be filled up. Columns 1, 2 and 3 should show the Government served under and the period of duty up to the date preceding that on which the government servant intends to go on leave and columns 4 and 5 should each show 1/11th of this period (but see note 2 below), the sum total of the two entries representing the period of leave (i.e., 2/11ths of duty) earned under rule 77 (b) (3). To the new entry in column 4 should be added the last entry in column 16, and the resultant figure should be posted in column 6, similarly in the new entry in column 5 should be added the last entry in column 17 and the resultant figure should be posted in column 7. The total of the entries in columns 6 and 7 will be shown in column 8.

NOTE 1—If during the period of duty prior to a government servant's going on leave he has served under two or more Government, the period of duty and the leave earned under each Government should be shown in separate lines in columns 1 to 5 and the sum total of the new entries in column 4, and the last entry in column 16 should be posted in column 6 and of those in column 5 and the last entry in column 17 in column 7, the total of the entries in columns 6 and 7 being shown in column 8.

NOTE 2—The sum total of the entries in column 5, inclusive of the opening entry mentioned in paragraph 2 of these instructions, should not exceed 2½ years [rule 81(a) (II)] and no entry should be made in this column when this limit of 2½ years is reached.

When columns 1 to 8 have been posted column 8 will show the maximum amount of leave which may be granted in terms of leave on average pay [but see rule 81 (d)], to a government servant on the date on which he intends to go on leave. The maximum amount of leave on average pay which may be granted on that date with medical certificate or out of India and Ceylon, will be the sum total of the last entry in column 6 and the unspent balance of "one year", limited to 8 months at a time, provided this sum total is covered by the period entered in column 8, in the case of leave in India or Ceylon without medical certificate, the maximum will be the last entry in column 6, limited to 4 months at a time. The limits of 8 and 4 months may be exceeded as provided in the note to Fundamental Rule 81 (b).

4. When a government servant returns from leave columns 9 to 18 should be filled up. The periods of leave taken on average pay should be entered in columns 9, 10 and 11; that taken on medical certificate or spent elsewhere than in India, Ceylon,

Nepal, Burma or Aden, should be entered in column 11 till the limit of one year is reached, and thereafter in column 10. When a period of leave on average pay taken on medical certificate or spent elsewhere than in India, Ceylon, etc., is combined with a period of other leave on average pay, the two periods should, for so long as the limit of one year is not reached, be treated as constituting separate spells of leave and the actual period of each kind of leave entered in column 10 or 11, as the case may be. The actual periods of leave on half or quarter average pay (together with leave on subsistence grant under the note to Fundamental Rule 88) and overstayal of leave (vide Fundamental Rule 73) should be entered in column 13 and one-half of it in column 14.

NOTE 1—Leave on average pay taken under the Fundamental Rules in India without medical certificate in excess of the last entry in column 6 before the deletion of "plus one year" from rule 81(b)(ii) should be entered in column 11.

NOTE 2—If the leave taken on half average pay exceeds the amount at credit on half average pay, the excess should be shown in red ink in column 17. If this debit shown in column 17 exceeds the credit if any, shown in column 16, the net debit in column 18 will be recorded in red ink. The entry in column 18 is the leave due under Fundamental Rule 80. The balance of leave due on average pay shown in column 16 remains unaffected by any debit entries in column 17 and 18, but cannot be utilized until, under the operation of Fundamental Rules 77 and 81(e), leave again becomes due under Fundamental Rule 80 and then only to the extent of the leave due.

5. The total period of leave in terms of leave on average pay taken in a government servant’s whole service, as entered in column 15, should not exceed the privilege leave credited to him in column 4 on his coming under the Fundamental Rules plus all periods of leave subsequently entered in that column plus 2 1/2 years.

6. When a government servant is transferred to service under another government a separate account should be opened in this form for showing the leave earned under that Government and the leave the cost of which is debited to that Government. This account will be in addition to the main leave account which must be a complete record of all leave earned and taken under these rules throughout his service.

FORM No. 11-B

(See Subsidiary Rule 81)

Form of leave account under the Uttar Pradesh Fundamental Rules

Leave account of_____ Date of attaining the age of 58 years_____

Date of commencement of Service_____ Date of coming under the civil leave rules____

Date of contract, if any,_____

		Leave earned			Leave at credit			
Duty	1/11th of duty subsequent to coming under the Uttar Pradesh Fundamental Rules [Rule 81(b)]	Balance of 2/11th or 3/22nd of duty subsequent to coming under the Uttar Pradesh Fundamental Rules	1/11th of duty subsequent to coming under the Uttar Pradesh Fundamental Rules [Rule 81(b)] (Columns 16+4)	Balance of 2/11th or 2/22nd of duty subsequent to coming under the Uttar Pradesh Fundamental Rules. (Columns 17+5)	Total columns (6+7)	Dates		O
							Against entries in column 6	
1	2	3	4	5	6	7	8	9

Govt. served under	From	To	Y	M	D	Y	M	D	Y	M	D	Y

NOTE—2/11ths referred to in columns 5, 7 and 17 and one year referred to in column 11 apply to Government servants recruited to services or posts under the Government before January 1, 1931, and 3/22nds and six months referred to in the above columns apply to such government servants recruited on or after January 1, 1931, but before January 1, 1936.

INSTRUCTIONS FOR FILLING UP FORM No. 11-B

1. The account is to be maintained in terms of leave on average pay. For this purpose actual periods of leave taken on half or quarter average pay, as entered in column 13, should be divided by 2 and posted in column 14.

2. The existing leave accounts of government servants, who were subject to the ordinary leave rules in the Fundamental Rules made by the Secretary of State in Council or to the above leave rules as amended by notification no. A—6041/X—249-1932, dated November 27, 1930, shall continue to be maintained in the form hitherto in force (necessary amendments being made in the references to rules in the existing form by hand) till the existing form of leave account has been fully utilized when the account should be continued in form no. 11-B.

3. When a government servant applies for leave columns 1 to 8 should be filled up. Columns 1, 2 and 3 should show the Government served under and the period and the period of duty up to the date preceding that on which the government servant intends to go on leave and columns 4 and 5 should each show 1/11th of this period or 1/11th and 1/22nd of this period, as the case may be (but see note 2 below), the sum total of the two entries representing the period of leave (i.e., 2/11ths or 3/22nds of duty) earned under rule 77. To the new entry in column 4 should be added the last entry in column 16, and the resultant figure should be posted in column 6; similarly in the new entry in column 5 should be added the last entry in column 17 and the resultant figure should be posted in column 7. The total of the entries in columns 6 and 7 will be shown in column 8.

NOTE 1—If during the period of duty prior to a government servant's going on leave he has served under two or more Governments, the period of duty and the leave earned under each Government should be shown in Separate lines in columns 1 to 5 and the sum total of the new entries in column 4, and the last entry in column 16 should be posted in column 6 and of those in column 5 and the last entry in column 17 in column 7, the total of the entries in columns 6 and 7 being shown in column 8.

NOTE 2—The sum total of the entries in column 5, should not exceed 2½ years [rule 81(a) (ii)] and no entry should be made in this column when this limit of 2½ years is reached.

When columns 1 to 8 have been posted column 8 will show the maximum amount of leave which may be granted in terms of leave on average pay (but see rule 81(d)) to a government servant on the date on which he intends to go on leave. The maximum amount of leave on average pay which may be granted on that date with medical certificate or out of India, Ceylon, Nepal, Burma or Aden, will be the sum total of the last entry in column 6 and the unspent balance of "one year" or "six months" limited to 8 or 6 months at a time, provided this sum total is covered by the period entered in column 8 in the case of leave in India, Ceylon, Nepal, Burma

or Aden without medical certificate, the maximum will be the last entry in column 6, limited to 4 months at a time.

4. When a government servant returns from leave columns 9 to 18 should be filled up. The periods of leave taken on average pay should be entered in columns 9, 10 and 11; that taken on medical certificate or spent elsewhere than in India, Ceylon, Nepal, Burma or Aden should be entered in column 11 till the limit of one year or six months, as the case may be, is reached, and thereafter in column 10. The actual periods of leave on half or quarter average pay and overstayal of leave (vide rule 73) should be entered in column 13 and one-half of it in column 14.

NOTE—If the leave taken on half average pay exceeds the amount at credit on half average pay, the excess should be shown in red ink in column 17. If this debit shown in column 17 exceeds the credit if any, shown in column 16, the net debit in column 18 will be recorded in red ink. The entry in column 18 is the leave due under rule 80. The balance of leave due on average pay shown in column 16 remains unaffected by any debit entries in columns 17 and 18, but cannot be utilized until, under the operation of rules 77 and 81 (e), leave again becomes due under rule 80 and then only to the extent of the leave due.

5. The total period of leave in terms of leave on average pay taken in a government servant's whole service, as entered in column 15, should not exceed the privilege leave credited to him in column 4 on his coming under the Fundamental Rules plus all periods of leave subsequently entered in that column plus 2½ years.

6. When a government servant is transferred to service under another Government a separate account should be opened in this form for showing the leave earned under that Government and the leave the cost of which is debited to that Government. This account will be in addition to the main leave account which must be a complete record of all leave earned and taken under these rules throughout his service.

FORM NO. 11—C

[See Subsidiary Rule 80]

Form of Leave Account under the U.P. Fundamental Rules

For government servants in superior service recruited on or after January 1, 1936, and inferior government servants

Leave account of_____ Date of birth_____

Designation_____ Date of commencement of continuous service_____

Date of substantive appointment to permanent post_____

Date of compulsory retirement_____

Period of duty			Earned leave			Leave on private affairs						Leave on medic taken		
			Leave taken			Leave taken								
From	To	Number of days	Leave earned in days	Leave at credit in days (Col. 4+Col, 9)	From	To	Number of days	Balance on return from leave in days (Col. 5—8)	Leave earned in days	Leave at credit in days (Col. 10+Col. 15)	From	To		
1	2	3	4	5	6	7	8	9	10	11	12	13		

INSTRUCTIONS FOR FILLING OF FORM No. II-C

1. The form is intended for the maintenance of leave accounts of government servants whose leave is regulated under F. R. 81-B, and S. R. 157-A, as in force with effect from April 1, 1966.

2. The earned leave and leave on private affairs mentioned in column 4 and 10 should be calculated at 1/11th of the period spent on duty as shown in column 3.

3. In the case of government servants belonging to vacation departments 30 days of earned leave should be shown as leave taken in column 8 for each year of duty in which full vacation is availed of and the fact of having availed vacation indicated in column 23 for remarks [See also the second provisos to F. R. 81-B (1) and S. R. 157-A (1)].

4. The leave on medical certificate of government servants holding lien on permanent posts, to the extent of twelve months on average pay or average substantive pay or full pay, as admissible under rule 2 (i) of F. R. 81-B. is to be entered in column 18, leave on medical certificate in excess of twelve months, up to the limit of six months on half average pay or half average substantive pay or half pay, as admissible under the first proviso to rule (2)(i) should be entered in column 19.

5. The leave on medical certificate of government servants not holding lien on any permanent post, to the extent of four months on average pay or full pay as admissible under rule (2) of S. R. 157-A, should also be entered in column 18.

6. The progressive total leave on medical certificate and leave on private affairs should be noted in red ink below the entry of period (in black ink) on each spell such leave is taken in columns 18, 19 and 14.

7. When commuted leave is granted under rule (4) of F. R. 81-B, twice the amount of such leave shall be shown in the entries relating to leave on private affairs in column 14 and 15. The period commuted leave granted should be shown in column 23 for remarks.

8. In the case of extraordinary leave granted under S. R. 157-A it should be mentioned in Column 23 that under which particular provision of the above rule the leave has been granted and where the leave has been granted under Clause 4 (a) (IV) of this rule the progressive total of the leave taken should also be noted in column 28.

FORMS

FORM No. 12

(See Subsidiary Rules 89—90)

Medical certificates for leave

INSTRUCTIONS

Statement of the case of.....

The statement of the case must always be furnished.

The signature of the applicant should be taken by the certifying officer before he proceeds to fill in the form. (Vide note below and under Subsidiary Rule 89).

Name (to be filled in by the applicant in the presence of the Chief Medical Officer or the authorised medical attendant).

Appointment held

Age

Total service

Previous periods of leave of

absence on medical certificate.

Habits

Disease

History

I.....Chief Medical Officer/Authorised Medical Attendant at.....or of.....after careful and personal examination of the case hereby certify that Shri/Shrimati/Kumari.....is in a bad state of health and I solemnly and sincerely declare that, according to the best of my judgement, a period of absence from duty is essentially necessary for the recovery of his/her health and recommend that he/she may be granted leave for..... with effect from.....

*In my opinion it is/ it is not necessary for the officer to appear before a medical board.

* This sentence should either be modified by scoring out the irrelevant words or altogether scored out according as the period of leave recommended is up to three months or exceeds that period.

Chief Medical Officer/Authorised Medical Attendant.

Dated.....

NOTE 1—This form should be adhered to as closely as possible and should be filled in after the signature of the government servant applying for leave has been

taken. This certifying officer is not at liberty to certify that the applicant requires a change from or to a particular locality or that he/she is not fit to proceed to a particular locality. Such certificate should only be given at the explicit request of the sanctioning authority to whom it is open to decide when an application on such grounds has been made to him, whether the government servant should go before a medical board to decide the question of his/her fitness for service.

NOTE 2—The medical certificate and history of the case as also the certificate prescribed in rule 91 or 94 (b), as the case may be, should be prepared in duplicate. One copy of which the government servant proceeding on leave should take with him/her for presentation to the medical board or officer who examines him/her for fitness before his/her return to duty.

Medical Committee's Report

The report of a medical committee must always be furnished unless the certificates on the reverse are utilized.

(Subsidiary Rules 91 and 93.)

"We do hereby certify that according to the best of our professional judgement, after careful personal examination of the case, we consider the health of Shri/Shrimati/Kumari.....to be such as to render leave of absence for a period of.....absolutely necessary for his/her recovery."

President

——————————— Members.

_____

_____

Dated

NOTE—In cases in which the leave recommended is for more than three months or leave for three months or less is extended beyond three months, the Medical Board shall state at the time of granting the certificate whether the government servant should or need not appear before another Medical Board for obtaining the certificate of fitness for return to duty.

Certificate of Civil Surgeon

This certificates must always be furnished when the government servant concerned cannot appear before a medical committee.

I hereby certify that the state of health of ————————is such as to make it highly inconvenient for him/her to proceed to————————for the purpose of appearing before a medical committee. Dated Civil Surgeon

The Medical Officer's certificate

This certificate should be signed by two medical officers, either commissioned or in charge of civil stations. When this is signed by only one medical officer, it should be countersigned by the commissioner of the division or the district officer or in the case of a government servant of the Judicial department by the District and Sessions Judge. When two medical officers do not sign, reasons must be given why two officers have not signed.

I/We do hereby certify that, according to the best of our professional judgement, after careful personal examination of the case, I/We consider the health of———to be such as to render leave of absence for a period of————absolutely necessary for his/her recovery.

Countersigned

_____

Commissioner

or District Magistrate

_____

or District and Sessions Judge.

Dated

FORM NO. 15

(See Note below subsidiary Rule 137)

Memorandum of verification of the service of.....

Service verified		Source from which verified	Date and initial			Remarks
From	To		Supdt., Head Clerk or Accountant		Head of Office	
			Initials	Date		

INDEX

This Index has been compiled solely for the purpose of reference. No expression used in it should be considered as in any way interpreting the rules.

The following abbreviations have been used:

A.I.—Audit Instruction.

G's. O.—Governor's Order.

	U. P. Fundamental Rule	Order or instruction under U.P. Fundamental Rule	Subsidiary Rule
A			
Abolition of post—			
Grant of leave to a government servant on the—	59	A.I.	...
Absence–			
Commutation of——without leave retro-	85(b)	...	...
spectively into extraordinary leave. Five years, continuous——with or with-	18	...	...
out leave entails loss of appointment. Leave salary not admissible for period of	78	...	
——after the end of leave.			
Act—			
Definition of the—	9(1)	...	...
Age—			
A government servant required to retire,	56	A.I. (1)	...
revert, or cease to be on leave on attaining a specific——retires or reverts with effect from the particular day on which the age is attained.			
——of admission to pensionable service	...	...	187
under Government.			
Agreement—			
Grant of leave to a government servant	103	G's.O. (6)	...
serving under a contract or——after the expiry of the contract or——			
Allowance (s)—			
——to professors of medical college denied	9(5)	A. I.	...
the privilege of private practice to be treated as compensatory.			
——admissible to ministerial and menial	...	...	17-A—17-E
establishments of the Secretariat who move with the Government to Naini Tal.			and 17-F
——admissible to establishment of Heads of Departments,	--	--	17-B
other officers and to the Branch Press at Lucknow who move to Naini Tal during the summer.			
Conditions under which and the rates of	--	--	17-F
which monthly——may be granted to the inferior establishment of the Secretariat who move with			

the Government to Naini Tal.			
Allowance–conveyance—			
——is included in the term travelling	9(32)	--	--
allowance.			
Drawal of——during leave	--	--	149,152,152-A, 15 B, 152-C and 152
Allowance for tents—			
————————is included in the term	9(32)	--	
travelling allowance.			
Allowance—horse—			
——is included in the term travelling	9(32)	--	--
allowance.			
Drawal of a——during leave	--	--	149,152-A and 15 B.
Allowance—house rent—			
Drawal of a————during leave or transfer.	--	--	149, 151
Allowance—travelling—			
(See under Travelling Allowance)			
Apprentice (s)—			
Rules regarding leave earned by——and	104	--	170, 172
Probationers.			
Service as an——counts as duty if followed by confirmation.	9(6)(a) (i)	--	--
Auditor-general—			
Power of——to issue instructions to	74(a)	--	--
secure efficiency and uniformity in Audit.			
Average pay—			
Calculation of————in the case of a	9(2) proviso	--	--
government servant deputed out of India.			
Calculation of—for purposes of leave	87-A	--	--
salary of government servants	Explanation	--	--
recruited on or after January 1, 1936.			
Definition of—	9(2)		
Period of joining time to be ignored in the calculation of——	9(2)	A.I. (5)	
B			
Barrister (s)—			
Definition of——	9(3)		--
C			
Cadre (s)			

A government servant transferred to foreign service will remain in the —or—in which he was included in a substantive or officiating capacity at the time of transfer and may be given promotion in those——.	113		
Definition of——.	9(4)		--
Provisional substantive promotion to	14(d)		
the selection grade of a— is permissible even if no change of duties involved.	Note (1).		
Calendar month—			
Month means a—	9(18)	--	
Chaplain (s)—			
Allowance to clergymen appointed to	--	--	204—205
perform the duties of a—.			
Drawal of a permanent travelling or horse or conveyance allowance by	--	--	150
a——on leave.			
Procedure to be followed in connexion	--	--	84 and 109
with leave of——.			
Charge of office—			
—Generally to be made over at	--	--	188
the headquarters both the relieving and the relieved government servants being present.			
Colony (ies)—			
Leave salary may be drawn in sterling	91(4)	--	--
in a———prescribed by the Governor.			
List of—prescribed	91(4)	G's. O. (1)	
Combination of posts—			
A government servant cannot be	12(b)	--	--
appointed substantively to two or more permanent posts at the same time.			
Compensatory allowance has affected	49 (c)	--	--
by————			
Pay during—	49(a)	--	-
Compensatory Allowance (s)—	and (b)	--	--
———not to be a source of profit	44	--	--
to the recipient.			
——of a government servant	49 (c)	--	--
appointed to hold or officiate in two or more independent posts at one time.			
——to be ordinarily drawn by the	93	--	--

government servant on duty but may under certain conditions be drawn during leave in addition to leave salary.			
Definition of——.	9(5)	--	--
Drawal of——during joining	--	--	197
time.			
Hill allowances fail under——	44	A. I. (3)	--
Rules regarding the drawal of——	93		147,149-152-D 15 F
during leave training and compulsory waiting.			
Compulsory Retirement —			
Leave should not exceed six months be-	86	--	--
yond date of—.			
Leave beyond date of ——	56	--	
carries with it extention of service,	(Note 2).	--	--
Condition of Service—			
The wholetime of a government	11	--	--
servant is at the disposal of Government.			
Contract—			
Leave to a government servant serving	103	G's. O. (6)	--
under a———or agreement not to be granted ordinarily for a period extending beyond the term of the——or agreement.			
Leave terms for government servants	103	G's. O. (1-8)	--
engaged on———			
Contribution (s)—			
Rates of—payable on account	116	G's. O. (1)	--
of pension and leave salary during foreign service.			
—are not payable during leave taken in foreign service.	115(c)		
—paid on behalf of a government servant in foreign service maintains his claim to pension or leave salary.	120		
—will be discontinued from the date of reversion of a government servant from foreign service	126		
A government servant on foreign service	120	--	--
may not elect to withhold—			
The Governor may remit—	119(a)	--	
Neither a government servant nor the	120	--	--
foreign employer has any right of property in a— paid.			

Party by whom—are payable.	115(c)	--	--
Procedure for payment of—	--	--	206—208
Rates of—are to be prescribed	116	--	--
by the Governor.			
Recovery of—on account of	127	--	--
additions to a regular establishment created for the benefit of other persons.			
Refund of——is not permissible.	120	--	--
Rules prescribing the rate of interest	119(b)	--	185—186
leviable on overdue——			
Council of State—			
Creation of a temporary post for a	38	A. I.	--
government servant nominated as a member of the——.			
Pay and travelling allowances of an official member of the——.	38		
Current duties——			
Holding charge of——	35	A.I.(1)	--
D			
Date—			
——from which the Uttar Pradesh Fundamental Rules came into effect.			
Pay and allowances commence from	17	--	--
the——of assumption of duties.			
Definition (s)—			
——of the terms used in the Fundamental Rules.	9	...	...
——of terms for purposes of the Subsidiary Rules.		...	1-A
Delegations—			
The Governor may make——of	6	...	...
powers exercised under certain rules.		...	...
No powers may be exercised or delegated under the Uttar Pradesh Fundamental Rules without consulting the Finance Department.	7		
Powers to make rules cannot be delegated	6(a)	...	...
to subordinate authorities.			
Deputations out of India—			
Calculation of average pay of a govern-	9(2)	...	...
ment servant on———.	proviso		
Date from which——begins or ends	50-51	A. I. (1)	...
Leave earned by————.	100A	...	...

Officers nominated to attend conferences	51	G's. O. (4)	...
or congresses are placed on———.			
Pay and allowances how regulated while	50 and 51	A. I. (2)	...
on————.			
Previous sanction of the Governor necessary for———.	50	...	...
Dismissal—			
Pay and allowance cease from the date	52	...	...
of———.			
Pay of a government servant reinstated	54	...	...
after——.			
Duty (ies)—			
A government servant ceases to be in	18	...	...
government employ after 5 years continuous absence from——otherwise than on foreign service in India.			
A government servant on joining time.	107	...	...
is regarded as on———.			
A government servant ordinarily begins	17	...	...
or ceases to draw pay and allowances from the date he assumes charge of or ceases to discharge the——of a post.			
Officiating appointment may be made in the place of government servants who are treated as on—— in certain circumstances.	36	G's. O.	
A government servant is treated as on	9(6)(b)	...	2—9
——under certain circumstances.			
All—in post on a time-scale counts	26(a)	--	--
for increments.			
Definition of—	9(6)(a)	--	--
Extra leave on average pay granted for undergoing anti-rabic treatment counts as——	9(6)(a)(iii)	--	--
In certain circumstances the interval	9(6)(b)(iv)	--	--
between the date of report to the seat of Government and the date of taking over charge of a specified post by a government servant appointed in England counts as——.			
Joining time counts as———	9(6)(a)(ii)		
Leave is earned by——only.	60	--	--
Maximum period of continuous absence	81(d)	--	--
from—on leave granted otherwise than on medical certificate to a government servant			

recruited before January 1, 1936.			
Period spent in foreign service counts	60	--	--
as——for purposes of leave if contribution is paid.			
Previous service in a local fund not administered by Government, of a person transferred to Government service will not count as——.	130		
Recall to——from leave.	70	--	--
Return to——from leave.	71-72	--	--
Rules regarding the treatment of service	9(6)(b)	--	2—9
under certain circumstances as———.			
Service as probationer or apprentice	9(6)(a)(i)	--	--
when treated as——.			
Students stipendiary or otherwise,	9(6)(b)(ii)	--	--
when treated as on——.		--	--
Time spent on voyage to India by gov-	70(a)(ii)	--	--
ernment servant recalled from leave out of India to count as——for calculating leave.			
Treatment as——of the period	54	--	--
a government servant who was under suspension or dismissed or removed and subsequently reinstated.			
Treatment as—of the period	70 (b)	--	--
of journey of a government servant recalled from leave in India.			
Vacation counts as——for the purpose of leave.	82(b)	--	--
Wilful absence from—after the expiry of joining time may be treated as misbehaviour.	108	--	--
Wilful absence from—after the expiry of leave may be treated as misbehaviour.	78	--	--
Domicile—			
Decision on question relating to———	Rule 11 under the schedule at page 200		
Determination of the———of a government servant.	Schedule	...	...
Grant of overseas pay to government servants having non-Asiatic———at the time of appointment.	9(20)	G, s. O. (1)	...
The———of a government servant governs his eligibility for overseas pay.	9(20)	G's. O.(1-2)	...
E			

Efficiency Bar—			
Increment next above———shall not be given without the sanction of the withholding authority.	25	...	...
Pay after crossing the———which has previously been enforced against a government servant.	25	G's. O.	...
Emoluments—			
—may specially be classed as pay by the Governor.	9(21)(iii)	...	...
Definition of——for the purpose of assessing rent of government residences.	45-C	...	...
Rent shall not exceed 10 per cent of the occupant's——.	45A—IV	...	...
End of leave—			
Date of the——in the case of government servants entitled to joining time on return from leave out of India.	68	A. I. 2	...
Engineers—			
Age up to which civil———may be retained in service.	56(b)	...	...
Establishment—			
Recoveries to be made on account of an addition to a regular——created for the benefit of private persons.	127	...	...
Examination(s)—			
Maximum period allowed for preparation for an——in certain languages.	...	...	4(1)(b)
Period of attendance at an——in any oriental language is treated as duty.	...	...	4(1)
Preparation time for an——in any oriental language may be treated as duty.	9(6)(b)(iii)	...	4(1)
Time for preparation for certain departmental——is treated as duty.	...	...	5-6
Time ordinarily allowed for attending an——in an oriental language.	...	...	4(1)(a)
Exchange compensation allowance—			
Drawal of——during leave	...	...	Note(3) to 152-I
Extraordinary leave—			
Conditions of grant of——	85	...	...
Government may in certain circumstances direct that——shall count for increments.	Proviso to 26(b)	...	...
Maximum period (i.e. 28 months) of continuous absence from duty on leave admissible under rules does not include——.	81	A.I. (4)	...

——not debited against leave account	85	A.I. (1)	...
Extra—work—			
Additional remuneration for——when admissible.	48	...	...
F			
Fee(s)—			
Definition of——	9 (6—A)	...	...
Circumstances under which a——may be received by a government servant from a private person or body	46(a)	...	...
Rules regarding the grant of honoraria or acceptance of ——by a government servant.	46(b)		24—34
Finance Department—			
——may prescribe by general or special orders cases in which its consent for exercising or delegating powers under the U. P. Fundamental Rules may be presumed to have been given	7	...	...
Powers under the U. P. Fundamental Rules not to be exercised except after consultation with the——.	7	...	...
First appointment—			
Date from which pay on——begins	17	...	...
Foreign service—			
——counts as duty for leave if contribution is paid.	60	...	...
——counts for increments in a time-scale.	26(e)	...	...
A government servant on———cannot take leave or receive leave salary until he actually quits duty and goes on leave.	122	...	...
A government servant on——not to accept a pension or gratuity from the foreign employer without the sanction of the Government.	121	...	...
A permanent government servant on——retains a lien on his permanent post.	13(b)	...	...
Amount of pay, joining time and pay during joining time of a government servant in———to be regulated subject to restrictions imposed by the Governor.	114	...	...
Authorities by whom transfer to——may be sanctioned.	110(b) and (c)	...	...
Continuous absence from duty of over five years on——in India does not entail cessation in Government employ.	18	...	...
Contributions cannot be withheld by a government servant on———.	120	...	...

Contributions payable while in———.	115 to 120	...	...
Date from which pay and contribution by foreign employer ends.	126	...	...
Date of reversion from——	125	G's. O.	...
Definition of ——	9(7)	...	...
Effect of transfer to——on leave and leave salary.	112	...	...
Entries to be made in the service-book of a government servant on transfer to or on return from——.	...	...	140
General conditions to be fulfilled to the transfer of a government servant to———.	111	...	...
Government servant in——may be given substantive or officiating promotion in the cadre or cadres to which he was included immediately before his transfer.	113	...	...
Government servant transferred to——while on leave ceases to be on leave from the date of transfer.	112	...	...
Grant of leave while on——	122 and 123	...	...
How contribution is calculated	117	...	...
Leave to government servants in——in India.	122	...	...
Leave to government servants in——out of India.	123	...	...
Lien on government post of a government servant in——.	113	...	...
Method of calculation of average pay in case of government servants taking leave on reversion from——out of India.	9(2)	A.I. (2)	...
No government servant to be transferred to—— against his will.	110(a)	...	...
Pay of a government servant appointed to officiate in a government post while on——.	124	...	...
Pay on transfer to——drawn from the foreign employer from the date charge is relinquished in government service.	114	...	...
Rate of contribution	116	G's. O.	...
Recovery of contribution in the case of regular establishments of which the cost is payable to Government.	127	...	...
Refund of contribution not allowed	120	...	...
Remission of contribution	119(a)	...	...
Rules regarding———	110 to 127	...	...
Rules regarding interest leviable on overdue contributions from a government servant in———	119(b)	...	185—186

Sterling overseas pay is admissible to government servants on——.	114	G's. O.(5-A)	...
Transfer of temporary government servants in——is permissible.	111	G's. O.(1)	...
Forest Department——			
Time taken by certain government servants of the——in preparing for departmental examination to be treated as duty.	...	...	6
Free passage—			
——on recall to duty from leave out of India.	70	...	...
Fund(s)—			
Liability of a government servant to subscribe to a provident ——family pension——or other similar——in accordance with rules prescribed by the Governor.	16	...	...
U. P. Fundamental Rules—			
Extent of application of the——	2	...	...
——have effect from April 1, 1942	1	...	...
G			
Government—			
Definition of the term——	9(7-A)	...	...
Government servant—			
——ceases to be in Government employment after five year's continuous absence from duty elsewhere than on foreign service in India.	18	...	...
———may be required to subscribe to a provident or other fund.	16	...	...
———has option to retain old pay when the pay of a post is changed.	23	...	...
——shall not be reduced in pay except in case of misbehaviour or inefficiency.	15	...	...
Definition of——	9(7-B)	...	...
Governor—			
Definition of the term——	9(7-C)	...	...
——may class certain emoluments as Pay.	9(21)(iii)	...	...
Power to make rules or issue general orders under the U. P. Fundamental Rules to be exercised by the——.	5	...	...
Rates of contribution payable on account of pension and leave salary prescribed by the——.	116	G's. O.	...
Gratuity—			
A government servant on foreign service not to accept a——from the foreign employer.	121	...	...

H			
Headquarters—			
——of a government servant	...	...	190—191
Health certificate—			
——required on first appointment	10	...	...
Hill allowances—			
——are compensatory allowances	44	A I.(3)	...
Holiday(s)—			
Definition of the term——	...	...	I-A (2)
Rules regarding the combination of——with leave or joining time.	68	...	38—42-A
Honorarium (Honoraria)—			
Circumstances under which—may be granted or fees received.	46	...	...
Definition of——	9(9)	...	...
Language allowance when treated as——.	9(21)	A. I. (1)	...
Rules regarding the grant of——	...	...	24—34
The reasons for the grant of an——should be recorded in writing by the sanctioning authority.	46(c)	...	...
I			
Increments—			
Authority empowered to grant premature——.	27	...	...
Foreign service counts for——in the time-scale of the post under the Government.	26(e)	...	...
Grant of——in advance of due date	27	G's. O.	...
Grant of——next above the efficiency bar.	25	...	...
Government may direct in individual cases that extraordinary leave counts for—.	Proviso to 26(b)	...	...
Rules regarding the withholding of—.	24	...	...
——ordinarily be drawn as a matter of course is unless withheld.	24	...	...
Rules regarding——	24 to 27 and 29	...	...
Previous service in the same post or in a post in the same time-scale etc., counts for——on subsequent appointment at the same stage of the time-scale.	22 proviso	...	...
Inefficiency——			
Reduction to a lower grade or post on account of misconduct or——	15 and 29	...	...
Inferior Service—			
Rules regarding the grant of——to government servants in the——.	81-B	...	157-A

Rule 56 regarding the date of compulsory retirement is not applicable to government servants in———	56	G's. O.	...
Initial Pay—			
———in cases of transfer from one time-scale to another identical scale.	22 proviso	...	...
———of a government servant re-employed.	22 proviso	...	...
———on substantive appointment to a post in a time-scale.	22	...	...
———on substantive appointment to a post on a time-scale of pay which has been reduced.	22-A	...	...
———shall not be less than the pay previously drawn in the same post or in the same time-scale, etc.	22 proviso	...	
———on appointment to a higher post shall be fixed at the stage next above the pay in the lower scale after notionally increasing the pay in that scale by one increment.	22-B	...	...
Instruction———			
Time spent in a course of—or training may be treated as duty.	9(6)(b)(i)	...	2
Interest———			
Rate of leviable on overdue contributions payable by a government servant on foreign service.	119(b)	...	185
J			
Joining Time———			
Allowance during———	107	...	...
———is admissible to persons in private employment while joining government service or on reversion from it.	108-A	...	...
Conditions of grant of—	105	...	...
———of a government servant transferred to another Government shall be governed by rules made by the borrowing Government.	...	...	84-A
———counts as duty	9(6)(a)(ii)	...	
Government servant not joining his post within his———not entitled to pay or leave salary after the end of the———.	108	...	
Permanent government servant retains during——— a lien on his permanent post.	13(c)	...	
Conditions under which holidays or leave may be combined with———	...	...	88—42
Date of expiry of leave in the case of a government servant granted———on return from	68	A. I. (2)	...

leave out of India.			
Definition of——	9(10)	...	...
Drawal of compensatory allowances during——.	...	...	197
Increments during——	107(a)	...	...
——when taking over charge away from headquarters.	105	A. I. (1)	...
——on transfer to foreign service	114	...	...
Rules regarding——	106	...	173—184-A
——taken during a period of 12 months preceding leave should be ignored in the calculation of average pay.	2(2)	A. I. (5)	...
Sanction of Government necessary for grant of——in excess of 30 days.	...	...	188
Judge(s)			
A government servant who has served as a——of the High Court may on reversion count his service as duty for leave.	64	...	...
Judicial Pay—			
——treated as pay	9(21)(iii)	G's. O.	...
Jurisdiction—			
Authorities empowered to permit a government servant to proceed to places beyond the limits of his—	...	...	192—195
L			
Language Allowances—			
When——are treated as pay or honoraria or fees.	9(21)	A. I. (1)	...
Language Pay—			
——treated as pay	9(21)(iii)	G's. O.	...
Law Officers—			
Leave admissible to part-time——	...	...	162-163
Leave—			
——admissible to part-time law officers	...	...	162-163
——cannot be claimed as of right	67	...	...
Circumstances in which——on average pay can be granted to a government servant within three months of his return from——on average pay.			99-A
———terms for government servants engaged on contract.	103	G's. O.	
———earned by a government servant holding substantively a permanent post or holding a lien on such a post.	59		
——is earned by duty only	60		

———may be granted by the foreign employer to a government servant on foreign service out of India on such conditions as the employer may determine.	123		
———may be granted at the discretion of the sanctioning authority to a government servant recruited before January 1, 1936, subject to certain restrictions.	81		
———not to be granted to a government servant under suspension.	55		
———not to extend more than six months beyond the date of a government servant must compulsorily retire or cease to discharge his duties.	86		
———other than extraordinary———counts for increment in a time-scale.	26(b)		
——admissible to a superior government servant holding substantively a permanent post recruited on or after January 1, 1936.	81-B		
———admissible to permanent inferior government servants.	81-B		
An authority empowered to grant——may refuse or revoke leave according to the exigencies of the public service.	67		
A government servant absent after the end of——— ——not entitled to leave salary.	73		
A government servant on———cannot return to duty more than fourteen days before the expiry of the period of——.	72		
A government servant transferred from a service or a post to which the U. P. Fundamental Rules do not apply is not ordinarily entitled to——under these Rules in respect of duty performed before the transfer.	64		
———earned by temporary and officiating service.			157—161-A
A government servant transferred to foreign service while on——ceases to be on———and to draw leave salary.	112		
Rules specifying the authorities by whom—— other than disability———and———extending beyond the date of compulsory retirement may be granted.	66 and notes.		35-37
Amount of———is credited to a government servant's leave account with reference to the period of duty.	77		

Amount of———debited to a government servant's leave account.	78		
Amount of———due to a government servant for whom a leave account is maintained.	80		
A permanent government servant on———retains a lien on his permanent post.	13(d)		
Certificate of fitness to return to duty after———.	71		43-44
Concessions admissible to a government servant recalled from———.	70		
Conditions under which———not due may be granted.	81(c)		
Date from which———is earned by government servant returning from——not due which was not debited to his leave account.	81(c)		
Date of reversion to government service of a government servant who takes———on the conclusion of foreign service.	125	G's. O.	
Date on which———ordinarily begins and ends.	68		
Deductions to be made from———earned by a government servant for whom a leave account is maintained serving in a vacation department and grant to him of——in cases of urgent necessity.	82(b) and (c).		
———earned by apprentices and probationers.	104		170—172
Election to remain under old——	58		
———rules Extension of——.	73		
Extent of application of ——rules	58, 59 and 64.		
Extraordinary———	85		
——on half average pay cannot be granted against the wishes of a government servant when——— on full average pay is admissible.	87	G's. O.(1)	
Grant of joining time on return from——.	105		
Grant of——to a government servant to be dismissed or removed from service or whose conduct is under enquiry or whose post is to be abolished.			101—104
Grant of——to a government servant whose post is to be abolished.	59	A. I.	
Hospital———.	101		155—156
Joining time in addition to——	105		
Kinds of——taken by certain classes of government servants before the Fundamental Rules came into force which should be debited to their———account.	78 notes		
Leave salary admissible during———which is	87(a)		

due.			
Lien on post during———	13(d)		
Maximum amount of absence from duty on———other than medical certificate in the case of a government servant for whom a leave account is maintained.	81(d)		
Maximum amount of———that may be granted to a government servant for whom a leave account is maintained.	81(a)		
Memorandum of information to be supplied by audit officers for the guidance of government servants proceeding on——out of India. (See the Appendix A at the end of part III).			
———not be granted during suspension.	55		
Past service of a re-employed government servant may in certain circumstances be allowed to count for———.	65		
Period of overstayal of———does not count towards increments.	26	A. I. (1)	
Principles to be followed in granting———when all applications cannot be granted.			99
Private employment during———.	69		
Procedure to be followed in arranging for the duties of a government servant granted———.			196
Procedure to be followed in the grant of———to a government servant when there is no reasonable prospect of his returning to duty at the end of the leave.			100
Return from———before due date	72		
Recall from———	70		
Rules prescribing the procedure to be followed in India and elsewhere in connexion with making application for———and for permission to return from———.	14(a)(i) Also see the Appendix A at the end of Part III,		82—86, 89—98 a 109, 110.
Rules regarding———to a government servant on foreign service.	122 and 123		
Rules regarding the grant of———to a press servant paid under the piece-work system.			165-A
Rules regarding the grant of———to government servants in the inferior service.	81-B		98
Study———	84		146-A
Termination of———	68		
Time spent on———how treated for purposes of increments.	26		

When compensatory allowance can be drawn during———.	93		147—152-D
Wilful absence after the end of———may be treated as misbehaviour.	78		
Authority which granted———can commute———of any kind retrospectively into——of a different kind which was admissible under the rules.	87(a)	A. I. and G's. O. under 87-A.	
Leave Account—			
———to be maintained in terms of leave on average pay.	76		
Absence after the end of leave debited to the———as though it were leave on half average pay.	73		
Amount of leave credited in———	77		
Amount of leave debited against———.	78		
Extraordinary leave not debited against the———.	85(a) A. I. (1)		
Fraction of a day should not appear in———.	77 A. I. (1)		
Leave Account—			
Leave taken by a government servant in foreign service out of India not debited to his———.	123		
Government servants for whom a———is maintained.	76		
Study leave not debited against the———.	84		
Period of special disability leave not debited to the———.	83(6)		
Leave—Casual—			
Rules regarding———.			201—202
Leave—Disability—			
Rules regarding the grant of———	83 and 83-A.		
Leave—Earned—			
Rules regarding the grant of———	81-E(1)		157-A
Leave Extraordinary—			
———may be granted in combination with or in continuation of other leave.	85(b)		
———may be granted in special circumstances when no other leave is by rule admissible.	85(a)		
Circumstances in which————may count for increments.	Proviso to 26(b)		
Periods of absence without leave may be commuted retrospectively into———.	85(b)		
Leave—Hospital—			

Rules regarding the grant of———to members of subordinate services whose duties expose them to special risk of accident or illness.			155—156
Leave—Maternity—			
Grant of———to female servants employed at piece-rates or daily wages in a government institution.			167
Rules regarding the grant of———to the female government servants.			153—154
Leave not due—			
Conditions under which———may be granted.	81(c)		
Leave-salary equal to half average pay admissible during———.	87(b)		
———may be granted on medical certificate without limit of time.	81(c)(i)		
Leave on average pay—			
Calculation of maximum amount of———due at one time to a government servant serving in a vacation department.	82(d)		
———cannot be granted if leave is not due.	87(a)		
Combination of———with special disability leave.	83(4)		
Definition of———.	9(11)		
Joining time in addition to———of not more than four months.	105(b)(i)		
Leave account maintained in terms of———.	76		
Except in the case of a government servant recruited on or after January 1, 1936, leave salary is subject to monthly maximum during———.	89		
———limited ordinarily to four months at a time.	81(b)		
Leave salary may be drawn in rupees in India up to a maximum of four months during———.	91		
———may be granted in excess of four months at a time to government servant under ordinary leave rules if taken on medical certificate other than leave preparatory to retirement or spent-out of India, Ceylon, Nepal, Burma or Aden.	81(b) proviso.		
Maximum amount of———which may be granted to a government servant at one time and in all.	81(b)		
Period of———debited in full to a government servant's leave account.	78(a)		
Leave on half average pay—			
Absence after expiry of leave debited as———	73		

against leave account.			
———may be combined with special disability leave.	83(4)		
Definition of——	9(11)		
Half the period of———debited to a government servant's leave account.	78(b)		
Except in the case of a government servant recruited on or after January 1, 1936, leave salary is subject to a maximum and minimum limit during———.	89 and 90		
Leave on quarter average pay—.			
Definition of——.	9(11)		
Half the period of———debited to a government servant's leave account.	78(b)		
Leave on medical certificate—			
A copy of medical statement of case of a government servant granted leave on———to be sent to the High Commissioner for India if he proposes to spend leave out in Europe.			105
Amount of———admissible at any one time	81(b) proviso, 81-B(2)		157(b), 157-A
Leave out of India—			
Beginning and end of———	68		
Leave salary shall be drawn in sterling if due in respect of ——.	91		
Leave on private affairs—			
Rules regarding the grant of———	81-B(3)		
Leave—Privilege—			
———due to a government servant on the introduction of the Fundamental Rules to be credited to his leave account.	77, Note (1)		
———not to be debited to a government servant's leave account.	78, Note (1)		
Leave Rules—			
———for hospital leave	101		155-156
———for maternity leave	101		153-154
———for quarantine leave			202
———regarding recess leave			202-A—202-E.
Leave Salary—			
Amount of———	87-93		
———equal to quarter average pay admissible after continuous absence from duty on leave for twenty-eight months in the case of a government	88		

servant in superior service recruited before January 1, 1936.			
———in no case to exceed average pay	90		
———payable by the foreign employer in the case of a government servant on foreign service out of India.	123		
A government servant not entitled to———during absence after the end of leave.	78		
A government servant transferred to foreign service while on leave ceases to draw———.	112		
Amount of———during special disability leave.	83(7)		
Definition of———.	9(12)		
Drawal of———in sterling or in rupees.	91		
Maxima of———except during the first four months of leave on average pay.	89		
Monthly minima of———apply in certain cases only to leave taken or extended out of India elsewhere than in Ceylon, Nepal, Burma or Aden.	90		
No———is admissible during extraordinary leave.	85(a)		
Portion of———representing overseas pay in sterling shall be drawn in sterling.	91(1)		
Rate at which———will be converted into sterling	91(5)		
Rate of———due during voyage to and on arrival in India of a government servant recalled from leave out of India,	70(a)(iii)		
Rules prescribing the procedure to be followed in India and elsewhere in the payment of———.	74(a)(iii)		111-119 Also see Appendix A
Rules regulating——	87-93		at the end
The rupee and sterling maxima and minima of———apply according as the residence during leave is in Asia or elsewhere.	92		of Part III.
Leave—Study—			
Rules regarding the grant of———	84		146-A
Legislative Assembly—			
Creation of a temporary post for a Government servant nominated as a member of the———.	38	A. I.	
Pay and travelling allowances of an official member of the ———.	38		
Lien—			
A government servant cannot be appointed substantively to a post on which another government servant holds a———.	12 (c)		

Definition of———.	9 (13)		
———during joining time.	13 (c)		
Provisional substantive promotion may be made to a post in the selection grade of a cadre in place of government servant whose———is suspended.	Note 1 to 14 (d)		
Retention of———on a post on certain circumstances.	13		
Suspension of———of a government servant transferred to other duty who retains no connexion with his substantive post.	14		
The suspended ———of a government servant shall not be terminated except on his written request.	12-A (b)		
Transfer or suspension of———	14 to 14-B		
Termination of the ———of a government servant on a tenure post.	14 (d)		
Local Funds—			
Circumstances in which a government servant may be permitted to receive remuneration from——.	46 (a)		
Definition of ———.	9 (14)		
Government servants paid from ——— administered by Government are subject to the rules in Chapters I to XI of the U. P. Fundamental Rules.	128		
Rules regarding service under———	128 to 130		
Transfer of government servants to service under ———not administered by Government is regulated by rules in Chapter XII of the U. P. Fundamental Rules.	129		
Treatment of previous service of a government servant transferred to Government service from a ———	130		
———not administered by Government.			
M			
Medical Certificate(s)—			
———to be produced by a government servant on return from leave granted on———or on medical grounds.	71		43—45
Any instalment of leave on average pay which brings the total period of leave on average pay taken at a time by a government servant to more than four months should be supported by———.	81	A. I. (1)	
Effect on the maximum amount of disability leave	83(9)		

on———granted under military rules.			
Leave not due may be granted on———without limit of amount.	81(c)(i)		
Governor may dispense with the production of a———of health in individual cases.	10		
Governor may exempt any class of government servants from the operation of the rule regarding the production of a———of health.	10		
Rules prescribing the form of———of health and the officers by whom they should be signed.	10		10—17
Maximum amount of leave on average pay other than leave preparatory to retirement that may be taken on a———.	81(b) proviso		
Rules regarding———in connection with application for leave.			87—98
Rules regarding———of fitness on return from leave.	71		43—45
A———of health to be produced by a person before appointment substantively to a permanent post.	10		10—17
Previous rejection of a candidate for government employment to be reported to Civil Surgeon who examines the candidate for granting———of fitness.			13
Medical Officers—			
Acceptance of fees by———for services other than professional attendance.	46-A		
Ministerial Servant—			
Definition of———.	9(17)		
A———is not entitled to be paid during joining time unless his transfer is made in the public interest.	107 note		
Misconduct—			
Previous service of a government servant who was reduced to a lower post or grade on account of———but is subsequently promoted may be allowed to count for increment.	29		
Wilful absence from duty after expiry of leave may be treated as———.	73		
Month (s)—			
Calculation of———.	9(18)		
Definition of———.	9(18)		
N			
Non-Gazetted Government Servants—			

Leave salary of certain———.	87 proviso		
O			
Officiate (s) (Officiating)—			
———service on another post counts for increment in a post on which lien is held.	26(b)		
——tenure of a post to be included in calculating the period of five years for which certain administrative and other posts may be held by a government servant.	56(3), Note 1.		
A permanent government servant——in another post retains a lien on his permanent post.	13(b)		
An———government servant cannot draw enhanced pay unless he assumes duties or responsibilities of greater importance.	30		
An———government servant will draw the presumptive pay of the post.	31		
Calculation of pay of a government servant———in a post of which the pay has been fixed at a personal rate.	33		
Definition of———.	9(19)		
Fixation of the pay of an———government servant at an amount less than that admissible under the rules.	35		
Fixation of pay of a government servant appointed to———in a government post while on foreign service.	124		
Initial pay of a government servant———in a post on a time-scale.	31		
Government may allow———promotion in place of government servants treated on duty under Fundamental Rule 9(6)(b).	36	G's. O.	
Officiating Pay—			
Enhanced pay shall not be drawn unless officiating appointment involves assumption of duties or responsibilities of a greater importance.	30(1)		
Fixation of———on appointment to posts not organized on time-scale basis.	30(1) proviso.	G's. O.	
Period for which less than full———is drawn does not count for increments.	35	A. I. (2)	
Officiating Promotion(s)—			
Foreign service counts———for increments in the time-scale to which———is allowed during such service.	26(e)		
Government may allow———in place of	36	G's. O.	

government servants treated as on duty.			
Officiating Service—			
Circumstances in which———in a higher post counts for increments in the time-scale applicable to the lower officiating post.	26(c)		
———in another post counts for increments in the time-scale applicable to the post on which the government servant holds an active or suspended lien.	26(b)		
Rules regarding leave earned by———.	103(a)		157, 157-A
Option—			
———of a government servant in service at the time of the introduction of the Fundamental Rules of remaining under the leave rules in the Civil Service Regulations to which he was subject.	58		
——of the holder of a post of which the pay is changed to retain his old pay.	23		
Overseas pay—			
Definition of———	9(20)		
Pay includes———	9(21)(ii)		
Portion of leave salary which represents——— drawn in sterling shall be paid in all cases in sterling.	91(1)		
———when admissible to an officer officiating in a scale personal to another officer.	33	A. I. (2)	
Drawal of———	9(20)	G's. O.	
Overstayal of Leave—			
———does not count for increments	26	A. I. (1)	
Penalty attaching to———	73		
P			
Passage—			
———admissible to officers granted special disability leave.	83-B		
Grant of free———to India to a government servant re-called from leave out of India.	70(a)(i)		
Pay			
Additions to———	44—48-B		
Average———	9(2)		
———and allowances of a government servant deputed out of India.	51—51-A		
———and allowances of a government servant dismissed or removed from service cease from the date of dismissal or removal	52		

———and allowances of a government servant reinstated after suspension, removal or dismissal.	54	G's. O.	
———begins from the day following the afternoon on which charge is assumed.	17	A. I. (1)	
———in foreign service not taken into account in regulating the———of a government servant appointed to officiate in a government post while on foreign service.	124		
———of a government servant during joining time.	107		
———of a government servant will cease to be paid by the foreign employer from the date of reversion.	126		
———of official members of the Indian Legislature.	38		
A government servant should not ordinarily be transferred substantively to or appointed to officiate in a post carrying less———than the pay of the permanent post on which he holds a lien.	15		
An officiating government servant cannot draw enhanced———unless he assumes duties or responsibilities of greater importance.	30		
Calculation of———of a government servant appointed to hold or officiate in two or more independent posts at one time.	49(a) and (b)	G's. O.	
Date from and to which a government servant ordinarily draws the———and allowances of a post.	17		
Definition of———	9(21)		
Fixation of———of a government servant transferred from a higher to and a lower grade or post as a penalty.	28 29-A		
Fixation of the rate of———of an officiating government servant at an amount less than that admissible under the rules.	35		
———is remuneration for a government servants' whole time.	11		
Language allowance when treated as———on substantive appointment to a post on a time-scale of pay	9(21) 22, 22-A and 23	A. I. (1)	
———on transfer from one time-scale to another identical time-scale.	22		
Option of retaining old———till next or any subsequent increment when the———of a post is changed.	23		

———and allowances of a government servant treated as on duty under certain circumstances.	20		
Rules regarding additions to———	44—48-B		
Rules regarding regulations of———	19—33, 35 to 40, and 43		
The holder of a post of which the———is changed to be treated as if he is transferred to a new post.	23		
Pay—Initial—			
Rules regarding calculation of———	22, 22-A, 22-B and 23.		
Pay—Overseas—			
——is treated as pay	9(21)(ii)	...	...
Definition of——	9(24)	...	...
Rules regarding the grant of——	9(20)	G's. O.	
		(1—2)	
Pay—personal—			
——is treated as pay	9(21)(ii)	...	...
——cannot be granted without the	19	...	...
sanction of the Government.			
——to be ordinarily reduced or to	37	...	...
cease on the grant of increase of pay.			
Definition of——	9(23)	...	...
Principles regarding the grant of——	9(23)(b)	G's. O.	...
Pay—presumptive—			
An officiating government servant will draw the——of the post.	31	...	...
Definition of——	9(24)	...	...
Pay—Progressive—			
——is included in time-scale of——	9(31)	...	...
Pay–Special–			
———is not included in presumptive	9(2)	...	...
pay unless certain conditions are fulfilled.			
—is treated as pay	9(21)(ii)	...	...
Definition of——	9(25)	...	...
Principles regarding the grant of——	9(25)	G's. O.	...
Pay—Substantive—			
Definition of——	9(28)	...	...
Pay—Technical—			
——is treated as pay	9(21)(ii)	...	...
Definition of——	9(29)	...	...

Pay—Time-scale——			
Definition of——	9(31)	...	...
Fixing of initial pay in a post on a——	22, 22-A	...	...
	and 22-B	...	
Grant of increment next above an	25	...	...
efficiency bar in a——	21—29	...	...
Rules regarding——	and 31		
Pension——			
A government servant in foreign service	121	...	...
not to accept a——or gratuity from the foreign employer.			
Period of special disability leave will	83(6)	...	...
count as duty in calculating service for——			
Term—— includes Government Co-	115 note	...	...
ntributions payable to a govern	(1)		
ment servant's credit in a provident fund for the purpose of the rules regarding foreign service.			
Posts (s)—			
——and services exempted from the	30	G's. O. (1)	...
operation of Fundamental Rule 30(1).			
A government servant cannot be app	12(c)	...	...
ointed substantively to a——on which another servant holds a lien.			
A government servant should not ordinarily be transferred substantively to or appointed to officiate in a——carrying less pay than the pay of a permanent post on which he holds a lien or would hold a lien had it not be suspended.	15		
Appointment of a government servant	49	...	...
to two or more independent——at one time.			
Fixation of pay of a government servant	28	...	...
transferred from a higher to a lower.			
Post (s)— permanent—	12(b)		
A government servant cannot be appointed substantively to two or more—— at the same time.			
A person appointed substantively to a——should produce a medi-	10	...	...
cal certificate of health.			
Definition of——	9(22)	...	...
Two or more government servants	12(a)	...	...

cannot be appointed substantively to the same——at the same time.			
Post (s)—Temporary—			
A permanent government servant	13(b)	...	...
holding a——retains a lien on his permanent post.			
Circumstances under which interrup-	26(c)	...	
tions of service in a——counts for increments in that post.			
Definition of——	9(30)	...	...
Service in a——counts for increment	26(b)	...	...
in a time-scale applicable to the post on which the government servant holds a lien or would hold a lien had his lien not been suspended.			
Principles to be followed in fixing the	39 and	G's. O.	...
pay of——	40	under 40	
Power(s)—			
Consent of the Finance Department-	7	...	...
necessary for the exercise and delegation of—— under the U. P. Fundamental Rules.			
——to make rules cannot be dele-	6(a)	...	
gated to subordinate authorities.			
Governor may delegate to subordinate	6	...	...
officers certain——under the U. P. Fundamental Rules.			
Probationer (s)—			
Service as a——counts as duty if	9(6)(a)(i)	...	...
followed by confirmation.			
Rules regarding the grant of leave to	104	...	170, 172
——and apprentices.			
Public Works Department—			
Time taken by certain government	...	...	5
servants of the——in preparing for the departmental examination is treated as duty.			
R			
Rate of exchange—			
The——at which leave salary should	91(5)	...	...
be converted into sterling.			
Recall from leave—			
Allowance admissible during journeys	70(b)	...	...
on——in India.			
Allowance during voyage to India	70(a)	...	...

on——.			
No concession is admissible if——is	70	...	...
optional.			
Orders of—— out of India to be	70	G's. O. (1)	...
communicated through High Commissioner.			
Time spent on voyage or journey on	70(a)(ii)	...	...
——is treated as duty.	and (b)		
Travelling allowance admissible in case		...	...
of——.			
Records of service——			
Rules prescribing the procedure to be	74(a)(iv)	...	134—142
followed in India in the maintenance of————.			and paras (35) t (36) of the Appen A at the end of pa III.
Re-employment——			
Circumstances in which a government	65(a)		...
servant on——may count his former service towards leave.			
Previous military service is allowed	65-A	G's. O.	...
to count towards leave under these rules on—— under certain conditions.			
Re-instatement			
Counting towards leave of former	65(b)	...	...
service of a dismissed government servant on—— .			
Effect of dismissal, removal or suspen-	54	...	...
sion followed by——on pay and allowances.			
Rent (s)——			
Additional—— should be charged	45-A——VI	...	...
for furniture, tennis court, or garden maintained at the cost of Government.			
Amount of——to be recovered from shall not exceed stand-	45-A——IV	...	...
ard—— or 10 per cent of emoluments whichever be less.			
Calculation of standard for residences	45-A——III	...	...
provided by Government.			
Grant of residences free of——	45-A——V		
Rules regarding the fixation and reco-	45	...	18-22-G
very of——of residences supplied to government			

servants.			
Waiving or reducing the amount of	45-A—V	...	...
——to be recovered.			
When——in excess of 10 per cent	45-A—IV	...	...
of occupant's emoluments can be	(c)(ii)		
recovered.			
Residences—			
Grant of rent-free——to govt. ser-	45-A—V		
vants.			
Resignation—			
——of the public service even when	65(a)	A-I.	...
followed immediately by re-employment entails forfeiture of past service for the purpose of leave.			
Retirement—			
Rules regarding compulsory——	56	...	...
Leave admissible beyond the date of	86	...	...
compulsory——.			
Special rules regarding——applicable	56(b)	...	...
to particular services.			
Revenues of the state—			
Contribution to be paid to——on	115	...	...
behalf of the government servant in foreign service.			
Definition of the——	9(8)	...	...
Rules—			
Delegation to authorities subordinate	6	...	...
to the Government of powers conferred by certain——.			
Powers under the U. P. Fundamental	7	...	...
——not to be exercised or delegated except after consultation with the finance Department.			
Powers to make——cannot be de-	6(a)	...	...
legated to subordinate authorities.			
Rules—Leave—			
——regarding Maternity	101	...	153-154
——regarding Hospital	101	...	155-156
——regarding Quarantine	...	...	202
——regarding Recess	...	...	200-A—200-E
S			

Service (s)——			
the previous——of a government——	65(b)	...	...
servant reinstated after dismissal or removal counts for leave.			
Commencement of——	17	...	...
General conditions of——	10 to 18-A	...	...
Government may grant an extension of	56(b)(3)	...	...
——not exceeding three months beyond the date of compulsory retirement to a Chief Engineer.			
Service-book (s)——			
Rules regarding the form and mainte-	...	...	135 to 140 also s paras (35) and (3 of the Appendix A the end of Part II
nance of——.			
Service rolls——			
Rules regarding the form and mainte-	...	...	141—142
nance of——.			
Special disability leave——			
Conditions of grant of——	83 and 83-A	...	...
Passage admissible to government	83-B	...	...
servants granted——.			
Special Pay——			
Compensatory allowance and——are not	9(25)	G's. O. (1)	...
inter-dependent.			
Definition of——	9(25)	G's. O. (2)	...
Pay includes——	9(21) (ii)		...
Reasons for grant of——should be	9(25)	G's. O. (2)	
recorded in sanction.			
Principles which should govern the	9(25)	G's. O. (3)	...
grant of——.			
Student——			
Circumstances in which the period	9(6)(b)(ii)	...	...
spent by a——after completion of his course qualifies as duty.			
Subsistence grant——			
——is payable to a government	53	...	...
servant under suspension.			
Definition of——	9(27)	...	...
Substantive Pay——			
Definition of——	9(28)	...	...

Suspension——			
A permanent government servant under	13(e)	...	...
——retains a lien on his permanent post.			
Leave not to be granted to a govern-	55	...	...
ment servant under——			
Rules regarding——	53 to 55	...	...
Rules regarding——of a government	...	...	198
servant holding a temporary post.			
When the period of——is not treated	54	...	...
as spent on duty.			
T			
Technical pay——			
Definition of——	9(29)	...	...
Temporary post——			
Creation of a——for a government	38	A. I. (1)	...
servant nominated as a member of the Council of State or Legislative Assembly.			
Creation of a——necessary for a govern-	40	A. I. (1)	...
ment servant on special duty.			
Definition of——	9(30)	...	...
Procedure to be observed in fixing the	40	G's. O.	...
pay of a——.			
Fixation of pay of——	39 and 40	G's. O.	...
Rules regarding the suspension of a	...	...	198
government servant holding a——.			
Transfer to foreign service of a govern-	111	G's. O. (1)	...
ment servant holding a——permissible.			
Tenure post——			
Definition of——	9(30-A)	...	...
Tenure of post——			
Pay and allowances attached to the	17(1)	...	...
——begin from the date on which a government servant assumes the duties of the post.			
Time-scale of pay——			
Definition of——	9(31)	...	...
Initial pay of government servant	22, 22-A	...	...
appointed substantively to a post	and 23		
on——.			
Initial pay on transfer from a post	22, 22-A	...	...
on a——to another.	and 22-B		

Option of retaining pay on the old	23	...	...
——when the pay of a post is changed.			
Rules 22 to 29 and 31 apply to——	21	...	...
generally.			
Training——			
Period after a satisfactory completion	9(6)(b)	...	3
of——treated as duty under certain circumstances in the case of a student.			
Time spent by a government servant	...	...	2
of the Forest Department under——at a Research Institute and College not treated as duty for leave.			
Time spent in a course of instruction	9(6)(b)(i)	...	2
or——may be treated as duty.			
Transfer——			
Initial pay on——from a post on a	22, 22-A	...	...
time-scale to another.	and 22-B		
——of a government servant to a	15	...	...
post carrying less pay than the pay of the permanent post on which he holds an active or a suspended lien is not permissible except on account of inefficiency or misbehaviour or on his written request.			
Travelling allowance——			
——admissible for journey perfor	70(b)	...	...
med by a government servant recalled from leave in India.			
——is included in the term "com	9(5)	...	...
pensatory allowance".			
In the case of transfer from one State	44	A. I. (2)	...
to another——is admissible at the rates of the borrowing Government in force at the time of transfer.			
Claims for arrears of——consequent	44	I. (1)	...
on promotion or grant of increased rates of pay with retrospective effect.			
Definition of——	9(32)	...	...
Drawal of a permanent——during	...	...	152 to 152-C
leave.			
V			
Vacation—			
Additional leave in cases of urgent	82(a)	...	...

necessity admissible to a government servant in a——department when no leave is due to him.			
Calculation of joining time in the case	...	...	182
of a government servant transferred during a——.			
Conditions under which——may be	...	...	Note above
treated as holidays for combination			38
with leave or joining time.			
Emoluments drawn during——treated as pay drawn on duty for	9(2)	A. I. (3)	...
the purpose of in full or in part.			
Periods of total leave should be reduced	82(b)	...	...
by one month for each year of duty in which a government servant avails himself of——.			
——to be treated as holidays in the	...	...	42-A
case of District and Sessions Judges and Subordinate Judges.			
Rules regarding the circumstances in	...	...	145-146
which——is considered as not availed of in full or in part.			
Special rules regulating grant of	82	...	...
leave to——departments.			
When——is combined with leave the	...	...	189
rule that both the relieving and relived government servants should be present to make over charge of office is not enforced.			
Vacation Department (s)——			
Date from which a government servant	86	G's. O. (1)	...
belonging to a——who is on leave beyond the date of compulsory retirement should retire.			
Rules regarding——	82	...	143—146
The limitation of leave-salary to the	89	...	...
maximum of average pay not appli-	note		
cable under certain circumstances to a government servant serving in a——.			
W			
Workmen——			
Grant of leave to——or Labourers	...	...	166—168
in a Government workshop or other institutions.			

CORRIGENDA—I

1. Fundamental Rule 18 (Chapter III—General conditions of Service—page 25) may be substituted as under:—

*18. Unless the Government, in view of the special circumstances of the case, otherwise determine, after five years continuous absence from duty elsewhere than on foreign service in India, whether with or without leave, no Government servant shall be granted leave of any kind. Absence beyond five years will attract the provisions of rules relating to disciplinary proceedings.

2. Fundamental Rule 22 (Chapter IV—pay—Pages 28-37) may be substituted as under and Auditor General's decision, Audit Instructions and orders of Governor regarding rule 22 will remain unchanged:—

†22. The initial substantive pay of a government servant who is appointed substantively to a post on a time-scale of pay is regulated as follows:—

(a) If he holds a lien on a permanent post other than a tenure post or would hold a lien on such a post had his lien note been suspended—

(i) when appointment to the new post involves the assumption of duties or responsibilities of greater importance (as interpreted for the purposes of rule 30) than those attaching to such permanent post, he will draw as initial pay at the stage of the time-scale next above his substantive pay in respect of the old post;

(ii) when appointment to the new post does not involve such assumption, he will draw as initial pay at the stage of the time-scale which is equal to his substantive pay in respect of the old post, or, if there is no such stage, the stage next below that pay, plus personal pay equal to the difference and, in either case, will continue to draw that pay until such time as he would have received an increment in the time-scale of the old post, or for the period after which an increment is earned in the time-scale of the new post, whichever is less. But if the minimum pay of the time-scale of the new post is higher than his substantive pay in respect of the old post, he will draw that minimum as initial pay;

(iii) when appointment to the new post is made on his own request under rule 15 (a) and the maximum pay in the time-scale of that post is less than this substantive pay in respect of the old post he will draw that maximum as initial pay.

(b) If the conditions prescribed in clause (a) are not fulfilled, he will draw as initial pay the minimum of the time-scale;

Provided that where a government servant holding a post in a temporary or officiating capacity and drawing pay in a pay scale, the maximum of which

(exceeds Rs. 1,200 or Rs. 1,720 in the scales of pay introduced with effect from August 1, 1972 or July 1, 1979) respectively, or Rs. 2,050 with effect from January 1, 1984 (in respect of scale of pay introduced with effect from July 1, 1979) is appointed or promoted to another post carrying duties or responsibilities of greater importance, his initial pay in the time scale of the higher post will be fixed at the stage

*(This amended rule shall be deemed to have come into force w. e. f. 12-9-89 vide Notification No. G-4-34/X-89-4-83, dated 12-9-89.)

†(This amended rule shall be deemed to have come into force w. e. f. 1-7-79 vide Notification No. G-2-692/X-303-81 dated 26-7-1988).

next above the pay drawn in the pay scale of the lower post. The benefit of pay so fixed is, however, restricted to the period during which the government servant would have continued to work on the lower post but for his appointment/promotion to the higher post.

Provided further that both in cases covered by clause (a) and in cases, other than cases of re-employment after resignation or removal or dismissal from the public service, covered by clause (b), if he either

(1) has previously held substantively or officiated in—

(i) the same post, or

(ii) a permanent post or temporary post on the same time-scale, or

(iii) a permanent post, other than a tenure post, on an identical time-scale, or a temporary post on an identical time-scale, such post being on the same time-scale as permanent post; or

(2) is appointed substantively to a tenure post on a time-scale identical with that of another tenure post which he has previously held substantively or in which he has previously officiated,

then the initial pay shall not be less than the pay, other than special pay, personal pay or emoluments classed as pay by the Governor under rule 9 (21) (iii), which he drew on the last such occasion, and he shall count the period during which he drew that pay on such last and any previous occasions for increments in the stage of the time-scale equivalent to that pay. If, however, the pay last drawn by the government servant in a temporary post has been inflated by the grant of premature increments, the pay which he would have drawn but for the grant of those increments shall be taken for the purposes of this proviso to be the pay which he last drew in the temporary post.

Exception—The condition in paragraph (iii) of the second proviso that the temporary post should be on the same time-scale as a permanent post shall not be enforced when a temporary post is (i) created by one Government or Department for the purpose of work of the same nature as the ordinary work for which permanent posts exist in a cadre under different Government or Department, and (ii) sanctioned on a time-scale identical with the time-scale applicable to the permanent post in the cadre under the different Government or Department.

(c) when, after initial fixation of pay in the pay scales introduced with effect from July 1, 1979, appointment is made to a selection grade post in a substantive or officiating capacity, the pay will be fixed at the stage next above the pay in respect of the ordinary grade and the benefit of the second proviso of F.R. 30 may be extended in such cases subject to all the conditions of that rule being satisfied.

NOTES—(1) if the Government servant is entitled to overseas pay in the new post but was not drawing overseas pay in the old post the overseas pay in the new post shall not be taken into account in determining the stage in the time-scale of the new post to which he is entitled under clause (a).

(2) For the purposes of this rule sterling overseas pay shall be converted into rupees as such rate of exchange as the Government may by order prescribe.

3. Fundamental Rule 22-B (Chapter IV-Pay-pages 35-36) may be substituted as under. Other provisions under sub-rule (2) (i) (pages 36-39) will remain the same:—

*22-B (1) Notwithstanding any thing contained in these rules, where a Government servant holding a post in a substantive, temporary or officiating capacity is promoted or appointed either in a substantive, temporary or officiating capacity to another post carrying duties and responsibilities of greater importance than those attached to the post held by him, his initial pay in the time-scale of the higher post shall be fixed at the stage next above the pay arrived at by notionally increasing his pay in respect of the lower post by one increment at the stage at which such pay has accrued:

Provided that—

(i) the provisions of this rule shall not apply where a Government servant holding a post in a substantive, temporary or officiating capacity and drawing pay in a pay scale the maximum of which exceeds Rs. 900 p.m., Rs. 1200 p.m., Rs. 1720 p.m. (Rs. 2050 p.m. with effect from January 1, 1984) or Rs. 4500 p.m. respectively in the scales introduced with effect from April 1, 1965, August 1, 1972, July 1, 1979 or January 1, 1986, is appointed in a substantive, temporary or officiating capacity to a post carrying higher duties or responsibilities; and

(ii) the provisions of Fundamental Rule 22-B (1) shall be deemed to have been made applicable without any pay limit with effect from January 1, 1988.

Provided further that the provision of sub-rule (2) of Fundamental Rule 31 shall not be applicable in any case where the initial pay is fixed under this rule:

Provided also that where a Government servant is immediately before his promotion or appointment to higher post, drawing pay, at the maximum of the time-scale of the lower post, his initial pay in the time-scale of the higher post shall be fixed at the stage next above the pay notionally arrived at by increasing his pay in respect of the lower post by an amount equal to the last increment in the time-scale of the lower post:

Provided that if a Government servant either:

(1) has previously held substantively or officiated in —

(i) the same post, or

(ii) a permanent or temporary post on the same time-scale, or

(iii) a permanent post other than a tenure post or a temporary post on an identical time-scale, or

(2) is appointed substantively to a tenure post on a time-scale identical with that of another tenure post which he has previously held substantively, or in which he has previously officiated;

*(This amended rule shall be deemed to have come into force w.e.f. 1-1-86 vide Notification No. G-2-818/X-303-83 dated 4-8-1989.)

The proviso to Fundamental rule 22 shall apply in the matter of the initial fixation of pay and counting of previous service for increment.

4. Fundamental Rule 23 (1) (part II Chapter IV-pay-page 40) will remain as it is. Sub-Rule (2) and Note 1 and 2 may be substituted as under. Audit instructions and Orders of Governor regarding Rule 23 will remain the same:–

(2) Notwithstanding anything contained in sub-rule (1) above, a Government servant may, insofar as the option for the new scales of pay introduced with effect from April 1, 1965, is concerned, elect the said new scales of pay either from the aforesaid date or from the date of his next increment in the old scale of pay falling immediately after the said date, and the like option shall be separately available to him in respect of the post, if any, on which he may be officiating.

*NOTE—1. Sub-Rule (2) of Fundamental Rule 23 will also apply mutatis mutandis to cases of option for the new scales of pay introduced with effect from August 1, 1972 or July 1, 1979 subject to the condition that it will also apply to cases of option where a Government servant elects the new scales of pay from the date of his appointment falling between August 1, 1972 and March 7, 1973 or July 1, 1979 and September 30, 1981 respectively.

†NOTE—2. Sub-Rule (2) of Fundamental Rule 23 will also apply mutatis mutandis to cases of option for the new scales of pay introduced with effect from January 1, 1986, subject to the condition that a Government servant may elect the said new scales of pay from the date of his next or any subsequent increment or from the date of his appointment falling between January 1, 1986 and March 31, 1989 (both dates inclusive).

5. Under Fundamental Rule 30 (part II-Chapter IV-pay-page 52) Note (2) may be added as under. Other provisions under Rule 30 will remain unchanged.

(2) For the purpose of this rule, the officiating appointment shall not be deemed to involve the assumption of duties or responsibilities of greater importance if the post to which it is made is on the same scale of pay as the permanent post, other than a tenure post, on which he holds a lien or would hold a lien had his lien not been suspended or on a scale of pay identical therewith.

6. Fundamental Rule 31 (1) (part II-Chapter IV-pay-page 57) will remain as it is. But Sub-Rule (2) and Not will be substituted as under. Audit Instruction and Orders of Governor regarding Rule 31 will remain the same.

**(2) On an enhancement in the substantive pay, as a result of increment or otherwise, the pay of such Government servant shall be fixed under sub-rule (1) from the date of such enhancement as if he was appointed to officiate in that post on that date where such re-fixation is to his advantage:

*This note shall be deemed to have come into force w.e.f. 1-7-79 vide Notification No.G-2-1697/X-534 (9)-82, dated 25-6-1983.

†The note-2 shall be deemed to have come into force w.e.f. 1-1-86 vide Notification No. G-2-523/X-308-89, dated 16-8-89.

**(This amended sub-rule shall be deemed to have come into force w. e. f. 1-1-1986 vide Notification No. G-2-523/X-308-89, dated 16-8-1989.)

Provided that insofar as the new scales introduced with effect from April 1, 1965, August 1, 1972, July 1, 1979 and January 1, 1986 are concerned, nothing in this sub-rule shall entitle the Government servant to claim re-fixation of pay in the post

in which he is officiating until the date of option exercised by him in respect of that post:

Provided further that nothing in the preceding proviso shall apply where the pay scale relating to the higher post has not been revised with effect from the said date:

Provided also that the provisions of Fundamental Rule 22-B shall not be applicable in the matter of re-fixation of pay under sub-rule (2).

NOTE— Where the increment of Government servant in the post in which he is officiating has been withheld under rule 24 or rule 25, without any reference to the increments that will accrue to him in the post held by him substantively, the provisions contained in sub-rule (2) of this rule shall not apply before the date from which the orders withholding the increment finally cease to be operative. However, during the period of penalty of withholding the increment, the Government servant may be allowed pay equal to his substantive pay from time to time if the same happens to be more than the officiating pay, the difference between the substantive pay and the officiating pay being allowed to the Government servant in the shape of personal pay.

7. Regarding Orders of the Governor under Fundamental Rule 56 (part II-Chapter IX-Compulsory Retirement-Page 109) the following may be added:–

Repealed w.e.f. 18-4-75 vide Notification No. G-2-58/X-534 (19) 90 Dated 18-1-90.

8. Regarding Sub-Rule (1) (Earned Leave) under Fundamental Rule 81-B (part II-Chapter X-Leave-page 129) the following may be added as foot-note:–

*For calculation of leave see revised order contained in O.M. No. G-4-1751/??-201-76 dated 24-6-78.

9. Regarding Sub-Rule (3) (Leave on private affairs) under Fundamental Rule 81-B (Part II-Chapter X-Leave-page 132) the following may be added as foot-note:–

*For calculation of leave see revised order contained in O.M. No.?-4? 03/??–200-79 dated 30-10-79.

10. Fundamental Rule 87-A (part II-Chapter X-Leave-page 150) may be substituted as under:–

*87-A. A Government servant subject to the leave rules in Fundamental Rule 81-B, when on leave, shall be entitled—

(1) If on earned leave, or on leave on medical certificate against the limit of twelve months laid down in that rule, to leave salary equal to the pay drawn immediately before proceeding on leave;

Provided that if the government servant is reverted from a post carrying a higher scale of pay to a post carrying a lower scale of pay and proceeds on leave, from the date of his reversion, he will

*(This amended rule shall be deemed to have come into force with effect from April 1, 1978 vide Notification No. G-4-1395/X-38-200-76, dated October 13, 1988).

be entitled to leave salary equal to the pay which would have been admissible under the rules had he not proceeded on leave;

(2) If on leave on private affairs under sub-rule (3) or on leave on medical certificate under the first proviso to sub-rule (2) (i) of Fundamental Rule 81-B, to leave salary equal to half the amount specified in sub-rule (1).

(3) If on commuted leave, to leave salary, equal to the amount admissible under sub-rule (1).

(4) If an extraordinary leave, to no leave salary.

NOTE—In the case of a person to whom the provisions of Employees State Insurance Act, 1948, apply the leave salary payable under this rule in respect of leave on medical certificate shall be reduced by the amount of benefit admissible under the said Act for the corresponding period.

Orders of the Governor regarding Rule 87-A

(1) In the cases of government servants to whom rule 87-A applies, the authority competent to grant leave has no power to alter the nature of leave applied for.

(2) The authority which granted leave to a government servant governed by rule 87-A, can commute it retrospectively into leave of a different kind which was admissible at the time the leave was originally granted but the government servant concerned cannot claim it as a matter of right. (See also orders of the Governor under subsidiary Rule 158.)

(3) The Commutation of one kind of leave into another automatically carries with it the drawal of arrears of leave salary or recovery of amounts overdrawn.

(The above Orders of Governor shall be deemed to have come into force with effect from April 1, 1978 vide Notification No. G-4-1895/X-38-200-76, dated October 13, 1988).

11. Subsidiary Rules 12, 13,14,15,16 and 17 (part III-Subsidiary Rules-Chapter III-Certificate of fitness for Govt. Service-page 215-217) may be substituted as under:—

*12. The Certificate shall, except in the case of women candidates be signed by senior Superintendent, Chief or Principal Superintendent of the Government Hospital of the district in which the candidate is resident or in which he is to be employed, provided that a Senior Superintendent, Chief or Principal Superintendent of the District Government Hospital shall not examine a candidate or grant him a certificate except on the written request of the appointing authority. In such a Government Hospital where the post of Senior Superintendent, Chief or Principal Superintendent does not exist or the incumbent is not appointed or is on long leave and the Superintendent or other officers of Senior scale is incharge, the certificate shall be signed by the Chief Medical Officer of that district.

* 13. Before the authorised Medical Officer is requested to examine a candidate, the appointing authority shall, as far as possible, satisfy himself that the candidate has not previously been rejected as unfit for permanent employment by any medical authority and if the candidate has been so rejected the appointing authority shall bring the fact prominently to the notice of the

(*These amended rules shall be deemed to have come into force w.e.f. 10-4-1990 vide Notification No. G-1-152/X-534(15)67 dated April 10, 1990.)

Medical Officer to whom the case is referred under Rule 12 or Rule 17 for examination and shall state the cause of the rejection, if known or ascertainable, by a letter.

*14. Deleted.

*15. If in any case a candidate is not satisfied with the decision of Senior Superintendent, Chief or Principal Superintendent, Chief Medical Officer or Superintendent (woman) as the case may

be, he may appeal to the Divisional Medical Invaliding Board through the head of the office or department concerned, and the latter shall forward the appeal to the Board. The Board shall on receipt of the appeal fix a date for its disposal and intimate the candidate on the time and date fixed. The candidate may appear before the Board on the date fixed at his own expense.

*16. When a government servant in whom a defect has been noticed by the examining medical officer, but which defect is not considered to be a disqualification for employment in the particular office or department in which he is serving, is subsequently transferred to another office or department the duties of which are of a different character, the transfer shall not be regarded as permanent

until the Medical Officer has at the written request of the head of the new office or department, certified either that the defect previously noticed has disappeared or that it does not constitute a disqualification for the new duties entrusted to the government servant.

*17. No woman candidate for permanent employment in the service of the Government shall be required to undergo a Medical examination by a male Medical Officer. In such a case the appointing authority may accept certificate in the prescribed form from a Senior Superintendent, Chief or Principal Superintendent (woman) of the district Government Woman Hospital. In such a district Hospital when the posts of Senior Superintendent, Chief or Principal Superintendent (woman) do not exist or the incumbents are not appointed or they are on long leave, the certificate shall be signed by the Superintendent (woman) of the district Hospital.

NOTE—Deleted.

*(These amended rules shall be deemed to have come into force w.e.f. 10-4-1990 vide Notification No. G-1-152/X-534(15)67 dated 10-4-1990.)

CORRIGENDA—II

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of Notification No. G–4—1071/X–92—201/76 Dated December 21, 1992.

UTTAR PRADESH SHASAN
VITTA (SAMANYA) ANUBHAG–4
No. G-4—1071/X-92—201/76
Dated Lucknow December 21, 1992

In exercise of the powers conferred by the proviso to Article 309 of the Constitution, the Governor is pleased to make the following rules, to amend the Fundamental Rules contained in Financial Hand Book, Volume II, Parts II to IV.

UTTAR PRADESH FUNDAMENTAL

(FIRST AMENDMENT) RULES, 1992.

Short title and commencement

Amendment of Sub-rules (1) and (3) of Fundamental Rule 81-B.

(1) These rules may be called the Uttar Pradesh Fundamental (First Amendment) Rules, 1992.

(2) They shall come into force atonce.

2. In the Fundamental Rule 81–B, for the sub-rules as set out in column 1 below, the Sub-rules as set out in column-2 below shall be substituted:—

Column–1	Column–2
Existing Sub-rules	Sub-rules as hereby substituted
81-B (1) Earned Leave — A government servant to whom these rules apply shall Earn Leave in respect of the period spent on duty and the earned leave admissible to him shall be one-eleventh of the period spent on duty. Provided that:— (i) When the total of his earned leave amounts to one hundred and eighty days he shall cease to earn such leave; (ii) Subject to the provisions of Fundamental Rules 67 and 86—A;	81-B (1) Earned Leave—The following procedure shall be deemed to have come into force with effect from January 1, 1978 in regard to calculation of earned leave in respect of Government servants serving in the State:— (i) Earned Leave of thirty-one days shall be credited in advance, in the leave account of every government servant, in two half yearly instalments, in each calendar year. Sixteen days earned leave shall be credited on the first day of January and fifteen days earned leave on the first day of July of every calendar year;

(a) the maximum period of earned leave that may be granted to him at a time shall be one hundred and twenty days if spent in Asia; (b) earned leave may be granted to him exceeding period of one hundred and twenty days but not exceeding one hundred and eighty days if the entire leave so granted or any portion there of is spent out-side Asia but the period of such leave spent in India shall not in the aggregate exceed the limit of one hundred and twenty days: Provided further that in the case of a government servant serving in a vacation department: (i) the period of earned leave admissible to him shall be reduced by thirty days for each year of duty in which he avails himself of the full vacation;	(ii) Earned leave at the credit of a government servant at the close of the previous half year shall be carried forward to the next half year, subject to the condition that the leave so carried forward plus the credit for the half year, does not exceed a maximum limit of one hundred and eighty days, raised to two hundred and forty days with effect from January 1, 1987. In the case of a government servant appointed on or after first January 1978, earned leave shall be credited at the rate of two and half days for each completed calendar month of service which he is likely to render in a half year of the calendar year in which he is appointed; (iii) when the total earned leave amounts to two hundred and forty days, a government servant shall cease to earn such leave,
(ii) if he is prevented by reason of Government work from availing himself of the full vacation in any year as provided for in Subsidiary Rules 145 and 146, the earned leave admissible to him shall be reduced by a fraction of thirty days equal to the proportion which the part of the vacation availed of bears to the full period of the vacation;	NOTE:—The limit of one hundred and eighty days was raised to two hundred and forty days with effect from January 1, 1987.
(iii) if in any year he does not avail himself of the vacation in terms of Subsidiary Rules 145 and 146; the earned leave admissible to him shall not be subject to any reduction.	(iv) the credit of earned leave under clauses (i) and (ii) above shall be reduced by one-tenth of the period of extra-ordinary leave availed of during the previous half year, subject to a maximum of fifteen days:
(v) vacation may be taken in combination with or in continuation of, any kind of leave under these rules, provided that the total duration of vacation and earned leave is taken in combination with or in continuation of, other leave or not, shall not exceed the amount of earned leave admissible to him at a time under the first proviso to sub-rule (1) of this rule except when it is taken for obtaining higher technical qualifications in which case the limit shall be two hundred and seventy days;	(v) in the case of government servant who ceases to by a government servant due to retirement, resignation, death or any other reason in a particular half year, earned leave shall be credited to his leave account at the rate of 2½ (two and half) days for each completed calendar month upto the date he ceases to be a government servant. In such cases a deduction on account of extra-ordinary leave availed of from the beginning of that particular half year up to the date he ceases to be a government servant shall be made from

	earned leave credited to his leave account for, that particular half year. If the earned leave already availed of is more than the credit so due to him necessary adjustment shall be made in respect of leave salary, if any, overdrawn. Therefore before any payment of leave salary and/or pay is made to the government servant concerned in respect of that month in which he ceases to be a government servant, it shall be duly ensured by the competent authority that the earned leave in
	excess of the credit so due to him has not been sanctioned and over-payment of leave salary has not been made:
	(vi) while affording credit of earned leave, fractions of a day shall be rounded off to the nearest day.
	(vii) A government servant on leave on the last day of a half year shall be entitled to avail of the earned leave to be credited in his leave account on the first day of the following half year of the calendar year, subject to the condition that the authority competent to sanction leave has reason to believe that the Govt. servant shall return to duty on its expiry.
	(viii) the leave accounts of Govt. servants in respect of earned leave as they existed before commencement of these rules, shall be closed and earned leave at their credit on December 31, 1977 shall be carried forward in their new leave account is to be maintained in Form 11-D, enclosed to these rules.
	(ix) every order sanctioning earned leave issued by the competent authority in respect of Government servant subordinate to him shall indicate the balance of earned leave at the credit of the government servant concerned at the time.
	(x) subject to the provisions of Fundamental Rules 67 and 86—A:—
	(a) the maximum period of earned leave that may be granted to a government servant at a

	time shall be one hundred and twenty days if spent in India;
	(b) earned leave may be granted to him exceeding a period of 120 days but not exceeding 180 days if the entire leave so granted or any portion thereof is spent in a foreign country but the period of such leave spent in. India shall not in the aggregate exceed the limit of 120 days.
	(xi) in the case of a government servant serving in a vacation department:—
	(a) the period of earned leave admissible to him shall be reduced by thirty days for each year of duty in which he avails himself of the full vacation.
	(b) if he is prevented by reason of government work from availing himself of the full vacation in any year as provided in the Subsidiary Rules 145 and 146, the earned leave admisible to him shall be reduced by a fraction of thirty days equal to the proportion which the part of the vacation availed of bears to the full period of the vacation.
	(c) if in any year he does not avail himself of the vacation in terms of Subsidiary Rules 145 and 146, the earned leave admissible to him shall not be subject to any reduction.
	(d) vacation may be taken in combination with or in continuation of any kind of leave under these rules, provided that the total duration of vacation and earned leave is taken in combination with, or in continuation of other leave or not, shall not exceed the amount of earned leave admissible to him at a time under clause (ii) of this rule except when it is taken for obtaining higher technical qualifications in which case the limit shall be two hundred and seventy days.
	(xii) a government servant may be permitted to surrender a portion of earned leave at his cerdit and allowed cash payment in lieu thereof in accordance with the orders issued by Government, in this regard, from time to time.

(3) Leave on private Affairs: A government servant to whom these rules apply may also be granted leave on private affairs not exceeding three hundred and sixty five days in all during his entire service. Such leave shall be earned by him at one—eleventh of the period spent on duty and shall be granted, on any one occasion, for not more than ninety days if spent wholly in Asia and not more than one hundred and eighty days if spent wholly outside Asia. If the leave is spent partly in and partly outside Asia, the period shall be ninety days plus such time as is actually spent outside Asia subject to a maximum total period of one hundred and eighty days.	(3) Leave on Private Affairs: A government servant to whom these rules apply may also be granted leave on private affairs not exceeding three hundred and sixty five days in all during his entire service. (i) He shall be entitled to thirty-one days leave on private affairs in every calendar year. The following procedure shall be deemed to have come into force with effect from 1st July, 1979; in regard to calculation of leave on Private affairs in respect of Government Servants serving in the State:—
Provided that no leave may be granted under this sub-rule unless the authority competent to sanction leave has reason to believe that the Government servant will return to duty on its expiry or unless it is included in leave preparatory to retirement: Provided further that in all cases in which government servants may have before the date of application of these rules to them availed of leave on private affairs under Fundamental Rule 81-B and Subsidiary Rule 157-A. The period of leave so availed of shall be taken into account in arriving at the amount of leave on private affairs admissible under this sub-rule. For this purpose, the government servants shall be deemed to have earned the leave on private affairs, not exceeding three hundred and sixty five days, at the rate of one eleventh of the period spent on duty from the commencement of their continuous service, whether in a temporary or a permanent capacity. If leave in excess of three hundred and sixty five days has been taken by a government servant before the application of this sub-rule in his case, minus balance shall be waived and no further leave shall be earned by him. In other cases where a government servant has availed of leave in excess of the leave admissible on the date but not exceeding the limit of three hundred and sixty-five days, it shall be adjusted against the leave on private affairs that will be earned by him	(ii) Leave on private affairs shall be credited in advance, in the leave account of every government servant in two half yearly installments in each calendar year. Sixteen days leave on private affairs shall be credited on the first day of January and fifteen days leave on private affairs on the first day of July of every calendar year. (iii) When the total of leave on private affairs amounts to three hundred and sixty five days, a government servant shall cease to earn such leave. (iv) the leave on private affairs at the credit of a government servant at the close of the previous half year shall be carried forward to the next half year, subject to the condition that the leave so carried forward plus the credit for the half year do not exceed a maximum limit of three hundred and sixty five days. (v) in the case of a government servant appointed or after 1st July, 1979, the leave on private affairs shall be credited at the rate of 2½ (two and half) days for each completed calendar month of service which he is likely to render in a half year of the calendar year in which he is appointed. (vi) The credit of leave on private affairs under claused (i) and (ii) above shall be reduced by

subsequently.	one-tenth of the period of extraordinary leave availed of
	during the previous half year subject to a maximum of fifteen days.
	(vii) In the case of a government servant who ceases to be a government servant due to retirement, resignation, death or any other reason in a particular half year, the leave on private affairs shall be credited to his leave account at the rate of 2½ (two and half) days for each completed calendar month upto the date he ceases to be a government servant. In such cases the deduction on account of extraordinary leave availed of from the beginning of that particular half year up to the date he ceases to be a government servant, shall be made from leave on private affairs credited to his leave account for that particular half year. If the leave on private affairs already availed of is more than the credit so due to him necessary adjustment shall be made in respect of leave salary, if any, overdrawn, therefore, before any payment of leave salary and/or pay is made to the government servant concerned in respect of that month in which he ceases to be a government servant, it shall be duly ensured by the competent authority that the leave on private affairs in excess of the credit so due to him has not been sanctioned and overpayment of leave salary has not been made;
	(viii) while affording credit of leave on private affairs fractions of a day shall be rounded off to the nearest day;
	(ix) A government servant on leave on the last day of a half year shall be entitled to avail of the leave on private affairs to be credited to his leave account on the first day of the following half year of the calendar year, subject to the condition that the competent authority has reason to believe that the government servant shall return to duty on its expiry.
	(x) The leave accounts of government servants in respect of leave on private affairs as they existed before the Commencement of these rules

	at shall be closed and leave on private affairs at their credit on 30th June, 1979 shall be carried forward to their new leave accounts, to be maintained in Form 11-E enclosed to these rules;
	(xi) Every order sanctioning leave on private affairs, issued by the competent authority in respect of government servants subordinate to him shall indicate the balance of leave on private affairs at the credit of the government servant concerned at that time;
	(xii) The maximum period of leave on private affairs that may be granted to a government servant at a time shall be ninety days if spent in India. Leave on private affairs may be granted to him exceeding a period of ninety days but not exceeding one hundred and eighty days if the entire leave so granted or
	any portion thereof is spent outside India but the period of such leave spent in India shall not in the aggregate exceed the limit of ninety days;
	(xiii) No leave may be granted under this sub-rule unless the authority competent to sanction leave has reason to believe that the government servant will return to duty on its expiry or unless it is included in leave preparatory to retirement;
	(xiv) In all cases in which government servants may have, before the Commencement of these rules, availed of leave on private affairs under Fundamental Rule 81-B and Subsidiary Rule 157-A, the period of leave so availed of shall be taken into account in arriving at the amount of leave on private affairs admissible under this sub-rule. For this purpose, the government servant shall be deemed to have earned the leave on private affairs, not exceeding three hundred and sixty five days, under the provisions of these rules, from the date of their continuous service, whether in a temporary or a permanent capacity. If leave in excess of three hundred and sixty five days has been taken by a government servant before the application of this sub-rule in his case, the minus balance shall be waived and no further leave shall be earned by him. In other

	cases where a government servant has availed of leave in excess of the leave admissible on the date but not exceeding the limit of three hundred and sixty
	five days, it shall be adjusted against the leave on private affairs that will be earned by him subsequently,
	By order,
	B. N. Tewari
	Principal Secretary, Finance.
	No. Samanya-4-1071/X-92-201/76 of date.
	Copy forwarded for information and necy. action to the following:—
	1. Accountant General, Audit I and II, U. P. Allahabad.
	2. Accountant General, Account I and II, U. P. Allahabad.
	3. Secretary Legislative Council/Assembly Council House, Lucknow.
	4. All Head of Departments and Principal Head of Officers, Uttar Pradesh.
	5. All Sections of the Secretariat.
	6. Director, Printing and Stationery, Uttar Pradesh, Allahabad, with the request that the notification may please be printed in the next issue of State Gazette.
	By order,
	(G. D. DIXIT)
	Joint Secretary.

FORM NO.—11-D

[See Sub-rules (i) (viii) of Fundamental Rule 81-B]

Form of leave account of earned leave under the U.P.

Fundamental Rules

Name of Government Servant.....Designation.....

Date of birth.....
.....

Date of commencement of continuous service.....

Date of Permanent employment.....

Date of retirement/resignation/termination of service.....

<table>
<tr><td colspan="2">Particulars of service in the calendar half-year</td><td rowspan="2">Completed months of service in the calendar half-year</td><td rowspan="2">Earned leave credited at the beginning of half-year</td><td rowspan="2">Number of days of Extraordinary Leave availed of during the previous calendar half-year</td><td rowspan="2">Earned leave to be deducted (1/10th of the period in Col.5)</td></tr>
<tr><td>From</td><td>To</td></tr>
<tr><td>1</td><td colspan="2">2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr>
<tr><td></td><td colspan="2"></td><td></td><td></td><td></td><td></td></tr>
<tr><td rowspan="2">Total Earned Leave at credit in days (Col.4+11–6)</td><td colspan="2">Leave Taken</td><td rowspan="2">Number of days</td><td rowspan="2">Balance of Earned Leave on return from leave (Col.7–10)</td><td rowspan="2">Remarks</td></tr>
<tr><td>From</td><td>To</td></tr>
<tr><td>7</td><td colspan="2">8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr>
</table>

INSTRUCTIONS

Notes:—

1. The Earned Leave due should be expressed in days.

2. When a government servant is appointed during the course of a particular calendar half-year, Earned Leave should be credited at 2½ days for each completed month of service in the calendar half-year in which he is appointed and the fraction of a day will be rounded to the nearest day.

3. The old leave account of the earned leave in respect of existing government servant has to be closed and the balance as on December 31, 1977, will have to be carried forward to the new account in Col. 11. While doing so, the balance at credit on December 31, 1977, may be rounded off to the nearest day.

4. The entry in Col. 6 should be in complete days. Fraction of a day will be rounded to the nearest day.

Period of extraordinary leave should be noted in red ink.

FORM No. 11-E

(See Sub-rule (3) (X) of Fundamental Rule 81-B)

Form of leave account of leave on private affairs under the U. P. Fundamental Rules.

Name of Government Servant Designation

Date of birth

Date of commencement of continuous service

Date of permanent employment

Date of retirement/resignation/termination of service

Particulars of service in the calendar half-year	Completed months of service in the calendar half-year	Leave on private affairs credited at the beginning of half-year	Number of days of Extraordinary Leave availed of during the previous calendar

From	To				half-year
1	2	3	4		5
Leave on Private affairs to be deducted (1/10th of period in Col. 5)	Total Leave on Private affairs at credit in days (Col. 4–11–6)	Leave Taken	No. of days	Balance of leave on Private affairs on return from leave (Col. 7–10)	Remarks
		From To			
6	7	8 9	10	11	12

INSTRUCTIONS

Notes—

1. The Leave on Private affairs due should be expressed in days.

2. When a government servant is appointed during the course of a particular calendar half-year, Leave on Private affairs should be credited at the rate of 2½ days for each completed month of service in the calendar half-year in which he is appointed and the fraction of a day will be rounded to the nearest day.

3. The old leave account of the Leave on Private affairs in respect of existing government servant has to be closed and the balance as on June 30, 1979 will have to be carried forward to the new account in Col. 11 while doing so, the balance at credit on June 30, 1979, may be rounded off to the nearest day.

4. The entry in Col. 6 should be in complete days. Fraction of a day will be rounded to the nearest day.

5. Period of extraordinary leave should be noted in red ink.

6. When commuted leave is granted under Rule (4) of F.R. 81-B, twice the amount of such leave shall be shown entries relating to leave on private affairs in columns 10 and 11. The period of Commuted leave granted should be shown in column 12 for remarks.

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of Notification No. G–4–1072/X–92—201/76 dated 21-12-1992.

UTTAR PRADESH SHASAN

VITTA (SAMANYA) ANUBHAG—4.

NOTIFICATIONs

No. G-4—1O72/X-92—201/76

Dated Lucknow December 21, 1992

In exercise of the powers under Fundamental Rule 103 of the Uttar Pradesh Fundamental Rules, the Governor is pleased to make the following rules with a view to amending the Uttar Pradesh Subsidiary Rules.

THE UTTAR PRADESH SUBSIDIARY

(First Amendment) RULES, 1992

Short title and Commencement

Amendment of Subsidiary Rule-80

1. (1) These rules may be called the Uttar Pradesh Subsidiary (First Amendment Rules, 1992.

(2) They shall come into force at once.

2. In the Subsidiary Rules contained in Financial Hand Book, Volume II, Part I hereinafter referred to as the said Rules, for the existing rule 80, as set out in column 1 below the rule as set out in column 2 shall be substituted:-

Column—1	Column—2
Existing Subsidiary Rule-80	Subsidiary Rule-80 as hereby substituted.

80. Leave Account—The leave account required by Fundamental Rule-76 in Part-1 shall be maintained in Form Nos. 11 and 11-A (prescribed by the Auditor General) in respect of government servants under the special leave rules and ordinary leave rules respectively. The leave account required by rule-70 of the Uttar Pradesh Fundamental Rules be maintained in Form Nos. 11-B and 11-C.	80. Leave Account—The leave account required by Fundamental Rule-76 in Part-I shall be maintained in Form Nos. 11 and 11-A (prescribed by The Auditor General) in respect of Government servants under the special leave rules and ordinary leave rules respectively. The leave account required by rule 76 of the Uttar Pradesh Fundamental Rules shall be maintained in Form Nos. II-B, 11-C, 11-D and 11-E.
Amendment of Subsidiary rule 157-A	3. In rule 157-A of the said Rules, for sub-rules (1) and (3) set out in Column-l, below, the sub-rules as set out in Column 2, shall be Subsidiary sub-rules (1) and (3) as hereby substituted.
Existing subsidiary sub-rules (1) and (3)	
(1) Earned Leave—A Government servant to whom these rules apply shall earn leave at one-eleventh of the period spent on duty from the date of commencement of the continuous service;	(1) Earned Leave —The following procedure shall deemed to have come into force with effect from January 1, 1978 in regard to calculation of earned leave in respect of Government servants serving in the State for the period spent on duty from
Provided that—	
(i) when the total of his	the date of commencement of
earned leave amounts to one	continuous service;
hundred and eighty days he shall cease to earn such leave;	(i) Earned Leave shall be credited in advance, in the leave account of every government servant in two half yearly installments in each
(ii) subject to the provisions of Fundamental Rules 67 and 86-A;	
(a) the maximum period of earned leave that may be granted to him at a time shall be one hundred and twenty days if spent in Asia;	calendar year. Sixteen days earned leave shall be credited on the first day of January and fifteen days earned leave on the first day of July of every calendar year.
(b) earned leave may be granted to him exceeding a period of one hundred and twenty days but not exceeding one hundred and eighty days if the entire leave so granted or any portion there of is spent outside Asia but the period of such leave spent in India shall not in the aggregate exceed the limit of	(ii) when the total of earned leave amounts to one hundred and eighty days (raised to two hundred and forty days with effect from January 1, 1987) a Government servant shall cease to earn such leave.

one hundred and twenty days;

Provided further that in the case of a government servant serving in a vacation department—

(i) the earned leave admissible to him shall be reduced by thirty days for each year of duty in which he avails himself of the full vacation.

(ii) if he is prevented by reason of government work from availing himself of the full vacation in any year, the earned leave admissible to him, shall be reduced by a fraction of thirty days equal to the proportion which the part of the vacation availed of bears to the full period of the vacation.

(iii) if in any year he does not avail himself of the vacation the earned leave admissible to him shall not be subject to any reduction;

(iv) vacation may be taken in combination with, or in continuation of, and kind of leave under these rules, provided that the total duration of vacation and earned leave taken in conjunction whether the earned leave is taken in combination with, or in continuation of, other leave or not, shall not exceed the amount of earned leave admissible to him at a time under the first proviso to sub-rule (1) of this rule except when it is taken for obtaining higher technical qualifications in which case the limit shall be two hundred and seventy days only. Note-The provisions of subsidiary Rules 145 and 146 also apply in the case of government servants to whom these rules apply if belonging to vacation department, but the certificate prescribed in Note 2, under Subsidiary Rule 146 should, in the case of a gazetted government servant, be sent to the Accountant General along with the application and not immediately after the close of the vacation.

(iii) the leave at the credit of a government servant at the close of the previous half year shall be carried forward to the next half year, subject to the condition that the leave so carried forward plus the credit for the half year does not exceed a maximum limit of one hundred and eighty days raised to two hundred and forty days with effect from January 1, 1987.

(iv) in the case of a government servant appointed on or after First January 1, 1978, earned leave shall be credited at the rate of 2½ days for each completed calendar month of service which he is likely to render in a half year of the calendar year in which he is appointed.

(v) the credit afforded under clause (i) and (ii) above shall be reduced by one-tenth of period of extra-ordinary leave

only availed of the during the previous half year subject to a maximum of fifteen days;

(vi) in the case of a government servant who ceases to be a government servant due to retirement, resignation, death or for any other reason in a particular half year, the earned leave shall be credited to his leave account at the rate of two and half days for each completed calendar month upto the date he ceases to be a government servant due to retirement, resignation, death or for any other reason. In such cases a deduction on account of extra ordinary leave availed of from the beginning of that particular half year upto the date he ceases to be a government servant shall be made from earned leave credited to his leave account for that particular half year. If the earned leave already availed of is more than the credit due to him necessary adjustment shall be made in respect of leave salary, if any, overdrawn. Therefore, before any payment of leave salary and/or pay is made to the government servant concerned in respect of that month in which he ceases to be a government servant, it should be duly ensured by the competent authority that the earned leave in excess of the credit so due to him has not been sanctioned and over payment of leave salary has not been made;

(vii) while affording credit of earned leave fraction of a day shall be rounded off to the nearest day.

(viii) if a government servant is on leave on the last day of a half year he can be allowed by the authority competent to sanction leave to avail of the earned leave to be credited in his leave account on the first day of the following half year of the calendar year provided that he has reason to believe that the government servant shall return to duty on the expiry of his leave;

(ix) the leave accounts of government servants as they existed before the commencement of these rules shall be closed and earned leave at their credit on December 31, 1977 shall be carried forward in their new leave account to be maintained in Form 11 D, enclosed to these rules.

(x) every order sanctioning earned leave shall indicate the balance of earned leave at the credit of the government servant;

(xi) subject to the provisions of Fundamental Rules 67 and 86-AL—

(a) the maximum period of earned leave that may be

granted to a government ser-

vant at a time shall be one

hundred and twenty days if

spent in India;

(b) earned leave may be granted to him exceeding a period of one hundred and twenty days but not exceeding one hundred and eighty days if the entire leave so granted or any portion thereof is spent in a foreign country but the period of such leave spent in India shall not in the aggregate exceed the limit of one hundred and twenty days;

(xii) in the case of a government servant serving in a vacation department—

(a) the period of earned leave admissible to him shall be reduced by thirty days for each year of duty in which he avails himself of the full vacation;

(b) if he is prevented by reason of government work from availing himself of the full vacation in any year as provided in Subsidiary Rules 145 and 146, the earned leave admissible to him shall be reduced by a fraction of thirty days equal to the proportion which the part of the vacation availed of bears to the full period of the vacation;

(c) if in any year he does not avail himself of the vacation in terms of Subsidiary Rules 145 and 146, the earned leave admissible to him shall not be subject to any reduction;

(d) vacation may be taken in combination with, or in continuation of, and kind of leave under these rules, provided that at the total duration of vacation and earned leave is taken in conjunction whether the earned leave is taken in combination with, or in continuation of, other leave or not, shall not exceed the amount of earned leave admissible to him at a time under clause (ii) of this rule except when it is taken for obtaining higher technical qualifications in which case the limit shall be two hundred and seventy days.

Note:—The provisions of Subsidiary Rules 145 and 146 also apply in the case of government servants to whom these rules apply if belonging to a vacation department, but the certificate prescribed in Note 2 under Subsidiary Rule 146 should, in the case of a gazetted government servant, be sent to the Accountant General along with the leave application and not immediately after the close of the vacation.

(xiii) a government servant may be permitted to surrender a portion or earned leave at his credit and allowed cash

payment for leave so surrendered by him in accordance with the orders issued by Government in this regard from time to time.

(For detailed orders issued by Government, See Appendix ("C")

(3) Leave on Private Affairs:—

(3) Leave on Private Affairs:—

A Government servant to whom this Subsidiary Rule applies may also be granted leave on Private affairs not exceeding one hundred and twenty days in all during his entire temporary service provided that the leave shall not be admissible until after continuous temporary service of two years has been rendered. Such leave shall be earned by him at one-eleventh of the period spent on duty and when the leave earned amounts to sixty days, he shall cease to earn such leave:

Provided that—

(i) the post from which the government servant proceeds on leave is likely to last till his return to duty; and

(ii) the amount of leave on private affairs availed of by a government servant under Subsidiary Rule 157-A before the date of application of this rule shall be taken into account in calculating the leave due to him under this rule.

(i) A Government servant to whom these Subsidiary Rules apply may also be granted leave on private affairs not exceeding one hundred and twenty days in all during his entire temporary service.

Provided that—

(a) leave shall not be admissible until after continuous temporary service of two years has been rendered.

(b) the post from which the government servant proceeds

on leave is likely to last till

his return to duty;

(ii) Every government servant shall be entitled to thirty-one days leave on private affairs in every calendar year,

the Leave on private affairs shall be credited, in advance, in his leave account in two half yearly instalments in each calendar year. Sixteen days leave on private affairs shall be credited on the first day of January and fifteen days leave on private affairs on the first day of July of every calendar year.

(iii) when the total of leave on private affairs amounts to sixty days a government servant shall cease to earn such leave.

(iv) the leave at the credit of a government servant at the close of the previous half-year

shall be carried forward to the next half year, subject to the condition that the leave so carried forward plus the credit for the half year do not exceed the limit of sixty days;

(v) in the case of a government servant appointed on or after 1st July, 1979, leave on private affairs shall be credited at the rate of 2½ (two and half) days for each completed Calendar month of service which he is likely to render in a half year of the calendar year in which he is appointed.

(vi) the credit afforded under clauses (i) and (ii) above shall be reduced by one-tenth or period of extraordinary leave only availed of during the previous half year subject to a maximum of fifteen days.

(vii) in the case of a government servant who ceases to be a government servant due to retirement, resignation, death or for any other reason in a particular half year, the leave on private affairs shall be credited to his leave account at the rate of two and half days for each completed calendar month upto the date he ceases to be a government servant due to retirement, resignation, death or for any other reason. In such cases a deduction on account of extra-ordinary leave availed of from the beginning of that particular half year upto the date he ceases to be a government

servant shall be made from leave on private affairs credited to his leave account for that particular half year. If the leave on Private affairs already availed of is more that the credit so due to him, necessary adjustment shall be made in respect of leave salary, if any, overdrawn.

Therefore, before any payment of leave salary and/or pay is made to the government servant concerned in respect of that month in which he ceases to be a government servant, it should be duly ensured by the competent authority that the leave on private affairs in excess of the credit so due to him has not been sanctioned and over-payment of leave salary has not been made;

(viii) while affording credit of leave on private affairs, fractions of a day shall be rounded off to the nearest day;

(ix) If a government servant is on leave on the last day of a half year he can be allowed by the authority competent to sanction leave to avail of the leave on private affairs to be credited

to his leave account on the first day of the following half year of the calendar year provided that he has reason to believe that the government servant shall return to duty on the

expiry of his leave;

(x) the leave accounts of government servants as they existed before commencement

of these rules shall be closed and leave on private affairs at their credit on 30th June, 1979 shall be carried forward in their new leave account to be maintained in form 11-E enclosed to these rules;

(xi) every order sanctioning leave on private affairs shall indicate the balance of leave on private affairs at the credit of the government servant;

(xii) the maximum period of leave on private affairs that may be granted to a government servant at a time shall be sixty days.

Insertion of new Appendix 'c'

4. In the said Rules, after Appendix 'B' the following Appendix shall be inserted namely:—

APPENDIX 'C'

(See F.R. 81-B(I) (XII) and S.R. 157-A (I) (XIII). copy of Office Memorandum no. S.4-1905/X-81-202-70, dated October 30, 1981, Office Memorandum no. S-4-1022/-X85-205/84, dated June 13, 1985, and Office Memorandum no-S-4-488/X-200/88, dated August 25, 1989, as revised in pursuance of the pay scales recommended by the State Samiti appointed by the State Government for the revision of the pay scales of State employees, from Vishesh Sachiv, Uttar Pradesh Shasan, Vitta Samanya Anubagh (4) addressed to all Head of Department and Principal Heads of Offices, in Uttar Pradesh.

The undersigned is directed to say that at present in accordance with office Memorandum No.-S-4-851/X-81-202-70, dated May 28, 1981, read with G.C. No. S-4-1255/X-202-70, dated August 21, 1988, facility of encashment of one month/30 days leave on average pay/earned leave as the case may be, according to the applicability of pre-1930/post 1936, Leave Rules is admissible to such government servants as are drawing Rs. 1,000/- or less permensum as pay subject to certain conditions from their accumulated leave account only once in a calendar year without actually availing of the leave.

In pursuance of the decision taken by the Government on the recommendations of the second Pay Commission (1979-80) relating to encashment of leave the Government is pleased to order that hence forth the facility of encashment of earned leave shall be admissible subject to the following Conditions:—

(1) The facility of encashment of earned leave of 30 days in the case of government servants drawing Rs. 2900/- or less per month as pay and fifteen days in the case of Government servants drawing more than Rs. 2900/- per month as pay in the revised scales of pay from 1st January, 1986, as recommended by the pay Equivalence Committee and accepted by the Government, will be admissible without actually availing of the leave subject to the condition that at least sixty day earned leave invariably remains due in the leave account of the government servant concerned on the date of surrender after surrendering the said leave of 30 days/15 days. The provision of keeping at least days earned leave invariably due in the leave account after the surrender of leave has been made keeping in view the interests of the government servants with the object that they may avail of it as and when needed and may not be compelled to avail of leave on half pay/leave without pay.

(2) This facility of encashment of earned leave will be admissible also to All India Service Officers working under the State Government subject to the conditions mentioned in item no. (1) above, provided that this facility of encashment of leave will not be admissible to A.I.S. officers allotted to the State Government during the period of their deputation to Central Government.

(3) In the case of the State Government servants, including All India Service Officers, working in the existing scales of pay whose scales of pay have not been revised, dearness allowance equal to 70 percent of the basic pay and one-third amount of basic pay admissible on 1st January, 1980, will be added to their basic pay for the purpose of admissibility of encashment of leave and the facility of encashment of leave for 30 days/15 days shall be granted on the basis of pay arrived at in this manner.

(4) For the eligibility of facility of encashment of leave only the substantive pay as defined in F.R. 9. (21)(1) should be taken into account and other pays should be ignored.

(5) For the period of leave so surrendered such leave salary, non-practising allowance/pay, dearness allowance, city compensatory allowance and hill development allowance will be payable to the government servant concerned but house rent allowance will not be payable to him for the period of leave surrendered. This amount will be payable in full and no deduction will be made from it on account of provident fund, advance, house rent, dues of co-operative societies etc. The cash equivalent for the earned leave surrendered shall be calculated as indicated below:—

Cash equivalent for the earned leave surrendered	Pay and allowances admissible at the time of surrender of earned leave	No. of days of earned leave surrendered (30 days or 15 days as the case may be)

(6) The authority competent to sanction leave on average pay/earned leave will be competent to sanction the surrender of earned leave. The application for surrender of earned leave should be given in the prescribed application form (copy enclosed). It should be cearly mentioned by the government servants in their application relating to the encashment that on which particular date the surrender of earned leave is required by them and the leave will be treated as surrendered on the same date. Accordingly leave for 30 days/15 days should be deducted from the leave account of the government servant concerned on the date of surrender and a remark should be noted in his leave account that this deduction has been made as a result of surrender of leave by the government servant.

(7) The facility of surrender of earned leave will be admissible only once in a calendar year but in such cases in which the facility of encashment has been availed of under the existing orders during the current calendar year, the facility of encashment will not be admissible again under these orders during the current calendar year.

(8) The total of leave surrendered and earned leave/leave on average pay, as the case may be, taken in continuation of it at a time will not exceed the limit of leave due to the government servant or 120 days or four months, in case where pre-1936 rules are applicable, whichever is less.

(9) The facility of surrender of leave will not be admissible in cases where government servants are due to retire within a period of less than 30 days/15 days.

(10) The payment of leave salary and allowances for the period of leave surrendered should be made immediately after the date of surrender of leave to the non-gazetted government servants. So far as gazetted officers are concerned they may draw advance in this connection also under paragraph 249 (y) of Financial Hand-book, Volume V, Part I in the same manner as they can do in case of availing of earned leave upto 120 days. No deduction shall be made from the advance relating to the surrender of leave.

(11) This facility will be admissible also to those Government servants who are on deputation to Government of India or other State governments or on foreign service.

(12) In order to ensure that necessary entry regarding surrender of leave has been made in the leave account, so far as non-gazetted government servants are concerned, necessary details about surrender of leave shall be noted in their service books and leave accounts at the time of drawing leave salary relating to the leave surrendered. While drawing leave salary relating to the surrendered leave the Disbursing Officer shall give a certificate in the bill in which the leave salary is

drawn to the effect that necessary entries as mentioned above have been made in the service books and leave accounts.

(13) The facility of depositing the amount received on accounts of leave surrendered in this way in the provident fund will also be available to the government servants, if they so desire but where the provident fund concerned is of a contributory nature, no government contribution of any kind will be admissible on such deposit.

2. These orders will come into force with effect from September 29, 1981.

APPLICATION FOR LEAVE/ENCASHMENT OF LEAVE

Notes—(1) Entries against items 1 to 10 will be filled in by all the applicants, whether they are gazetted officers or non-gazetted officers.

(2) Item 10 will be applicable only in case of encashment of leave.

1. Name of the applicant----------

2. Leave Rules applicable----------

3. Designation----------

4. Department/office----------

5. Pay----------

6. From which date and upto which date the leave is required and its nature. From.....To.....

Nature of leave.....

7. Purpose of the leave applied for.....

8. Duration and nature of last leave taken. From.....To.....

Nature of leave.....

9. Address during the period of leave.....

10. (a) (1) whether encashment for 30 days/15 days leave on average pay/earned leave is required?.....

(2) If yes, then on which date.....

(b) Have you availeo of the facility of encashment of leave before it during the current calendar years?.....

Signature of the applicant.

11. Remarks/recommendations of the forwarding officer	
Date:	Signature
	Designation.

12. Report of the competent authority according to S.R. 81, Financial Hand book, Volume II, Part II-IV.

(a) It is certified that under Fundamental Rule/Subsidiary Rule.....of Financial Hand book Volume II, Parts II-IV the earned leave/leave on average pay applied for from.....to.....is due.

(b) It is certified that the facility of encashment of leave as required at item 10 is due and admissible.

Date: Signature

Designation.

13. Orders of the competent authority for sanction of leave and encashment of leave.

Date: Signature

Designation,

Amendment of part IV of the Financial Hand-book, Volume II

5. In Part IV of the Financial hand-book Volume II,—

(i) for the existing Form No. 11 C set out in Appendix-1, the Form as set out in Appendix-2 shall be substituted;

(ii) after Form No. 11-C, Forms 11-D and 11-E as set out in Appendixes 3 and 4 respectively

shall be inserted.

By order,

B. N. Tewari

Pramukh Sachiv.

No. Samanya-4-1072 (1)/X-92-201/76 of date

Copy forwarded for Information and necessary action to the following:—

1. Accountant General (Audit/Account I and II, U.P. Allahabad).

2. All Heads of Department and Principal Heads of offices. U.P.

3. All section of the Secretariate.

4. Director, Printing and Stationery, Uttar Pradesh, Allahabad. With the request that the notification may please to printed in the next issue of State Gazette.

By order,

(G. D. Dixit)

Joint Secretary

APPENDIX—1

FORM No. 11-C

(See Subsidiary Rule 80)

Form of Leave Account under the U. P. Fundamental Rules for government servants in superior service recruited on or after January 1, 1936 and inferior government servants.

Leave account of————— Date of birth————

Designation————— Date of Commencement of continuous service————

Date of substantive appointment to permanent post————

Date of Compulsory retirement——

Period of duty

From	To	No. of days	Leave earned in days	Leave at credit in days (Col.4+Col.9)
1	2	3	4	5

Earned Leave

Leave taken

From	To	No. of days	Balance on return from leave in days (Col.5—8)
6	7	8	9

Leave on Private affairs

Leave earned in days	Leave at credit in days (Col.10+15)	Leave taken		No. of days	Balance on return from leave in days (Col. 11—14)
		From	To		
*) 10	11	12	13	14	15

Leave on medical certificate taken

From	To	Period against the limit of 12 months or 4 months as the case may be	Period against the limit of 6 months under the first proviso to rule 2 (i) of F. R. 81—B
16	17	18	19

Extraordinary Leave

From	To	Period	Remarks
20	21	22	23

Instruction for Filling of Form No. 11—C

1. The form is intended for the maintenance of leave accounts of government servants whose leave is regulated under F.R. 81-B and S.R.-157-A, as in force with effect from April 1, 1960.

2. The earned leave and leave of private affairs mentioned in columns 4 and 10 should be calculated at 1/11th of the period spent on duty as shown in column-3.

3. In the case of government servants belonging to vacation departments 30 days of earned leave should be shown as leave taken in column 8 for each year of duty in which full vacation is availed of and the fact of having availed vacation indicated in column 23 for remarks See also the second proviss to F.R. 81-B (1) and S.R. 157—A (1).

4. The leave medical certificate of government servants holding lien on permanent posts, to the extent of twelve months on average pay or average substantive pay or full pay, as admissible under rule 2(i) of F.R. 81-B, is to be entered in column 18 leave on medical certificate in excess of twelve months, up to the limit of six months on half average pay or half average substantive pay or half pay, as admissible under the first proviso to rule (2) (i) should be entered in Column 19.

5. The leave on medical certificate of government servants not holding lien on any permanent post, to the extent of four months on average pay or full pay as admissible under rule (2) of S.R. 157-A, should also be entered in column 18.

6. The progressive total leave on medical certificate and leave on private affairs should be noted in red ink below the entry of period (in black ink) on each spell such leave is taken in columns 18, 19 and 14.

7. When commuted leave is granted under rule (4) of F.R. 81-B twice the amount of such leave shall be shown in the entries relating to leave on private affairs in columns 14 and 15. The period of commuted leave granted should be shown in column 23 for remarks.

8. In the case of extraordinary leave granted under S.R. 157-A; it should be mentioned in column 23 that under which particular provision of the above rule the leave has been granted and where the leave has been granted under classes 4 (s) (iv) of this rule the progressive total of the leave taken should also be noted in column 23.

APPENDIX—2

FORM No. 11-C

(See Subsidiary Rule 80)

Form of Leave Account for leave other than earned leave and leave on private affairs under the U.P. Fundamental Rules for government servants in superior service recruited on or after January 1, 1936, and inferior government servants.

Leave account of.....Date of birth.....

Designation.....
.....

Date of commencement of continuous
service.....

Date of substantive appointment to permanent
post.....

Date of compulsory
retirement.....

Period of duty		Leave on medical certificate taken			
From	To	From	To	Period against the limit of 12 months or 4 months as the case may be	Period against the limit of 6 months under the first proviso to rule 2 (i) of F.R. 81-B
1	2	3	4	5	6
Extra ordinary Leave					
From		To		Period	Remarks
7		8		9	10

Instructions for Filling of Form No. 11-C

1. The form is intended for the maintenance of leave accounts of government servants whose leave is regulated under F.R. 81-B and S.R. 157-A, as in force with effect from April 1, 1966.

2. The leave on medical certificate of government servants holding lien on permanent posts to the extent of twelve months on average pay or average substantive pay or full pay, as admissible under rule (2)(i) of F.R. 81-B is to entered in Column 5, leave on medical certificate in excess of twelve months, up to the limit of six months on half average pay or half average substantive pay or half pay, as admissible under the first proviso to rule (2) (i) should be entered in column 6.

3. The leave on medical certificate of government servants not holding lien on any permanent post, to the extent of four months on average pay or full pay as admissible under rule (2) of S.R. 157-A, should also be entered in column 5.

4. The progressive total leave on medical certificate should be noted in red ink below the entry of period (in black ink) on each spell such leave is taken in columns 5 and 6.

5. In the case of extraordinary leave granted under S.R. 157-A, it should be mentioned in column 10 that under which particular provision of the above rule the leave has been granted and where the leave has been granted under clause (4) (a) (iv) of this rule the progressive total of the leave taken should also be noted in column 10.

APPENDIX—3

FORM No. 11-D

(See Subsidiary Rule 80)

Form of Leave Account of earned leave under the U. P. Subsidiary Rules

Name of Government Servant.....Designation.....

Date of birth.....

Date of commencement of continuous service.....

Date of permanent employment.....

Date of retirement/resignation/termination of service.....

Particulars of service in the calendar half-year		Completed months of Service in the calendar half-year	Earned leave credited at the beginning of half-year	Number of days of extraordinary leave availed of during the previous calendar half-year	
From	To				
1	2	3	4	5	
Earned	Total	Leave Taken	No. of	Balance of	Remarks

leave to be deducted (1/10th of the period in col. 5)	Earned leave at credit in days (col. 4+11—6)	From	To	days	Earned leave on return from leave (Col. 7—10)	
6	7	8	9	10	11	12

INSTRUCTIONS

Notes—1. The Earned Leave due should be expressed in days.

2. When a government servant is appointed during the course of a particular calendar half-year, Earned Leave should be credited at 2 1/2 days for each completed month of service in the calendar half-year in which he is appointed and the fraction of a day will be rounded to the nearest day.

3. The old leave account of the Earned Leave in respect of existing government servant has to be closed and the balance as on December 31, 1977, will have to be carried forward to the new account in Col. 11, while doing so, the balance at credit on December 31, 1977, may be rounded off to the nearest day.

4. The entry in Col. 6 should be in complete days. Fraction of a day will be rounded to the nearest day.

5. Period of extraordinary leave should be noted in red ink.

APPENDIX—4

FORM No. 11-E

(See Subsidiary Rule 80)

Form of Leave Account of Leave on Private Affairs under the U.P. Subsidiary Rules.

Name of Government Servant.....Designation.....
.....

Date of birth.....
.....

Date of commencement of continuous service.....
.....

Date of permanent employment.....
.....

Date of retirement/resignation/termination of service.....
.....

Particular of service in the calendar half-year		Completed months of Service in the calendar half-year	Leave on Private affairs created at the beginning of half-year	Number of days of extraordinary leave availed during the previous calendar half-year
From	To			
1	2	3	4	5

Leave on Private affairs to be deducted (1/10th of the period in Col. 5)	Total Leave on Private affairs as credit in days (Col. 4-11-6)	Leave Taken		No. of days	Balance of Leave on Private affairs on return from leave (Col. 7-10)	Remarks
		From	To			
6	7	8	9	10	11	12

INSTRUCTIONS

Notes. 1. The Leave on Private affairs due should be expressed in days.

2. When a government servant is appointed during the course of a particular calendar half-year, Leave on Private affairs should be credited at the rate of 2 1/2 days for each completed month of service in the calendar half-year in which he is appointed and the fraction of a day will be rounded to the nearest day.

3. The old leave account of the Leave on Private affairs in respect of existing government servant has to be closed and the balance as on June 30, 1979 will have to be carried forward to the new account in Col. 11 while doing so, the balance at credit on June 30, 1979 may be rounded off to the nearest day.

4. The entry in Col. 6 should be in complete days. Fraction of a day will be rounded to the nearest day.

5. Period of extraordinary leave should be noted in red ink.

PSUP (Re.) 1 Sa.Vit./601—21-12-83—20,000 Books.

APPENDIX I

(REFERRED TO IN RULE 12)

The All-India Services (Travelling Allowances) Rules, 1954

In exercise of the powers conferred by sub-section (1) of section 3 of the All-India Services Act, 1951 (LXI of 1951), the Central Government, after consultation with the Governments of the States concerned, hereby makes the following rules. namely:—

1. Short title—These rules, may be called the All-India Services (Travelling Allowance) Rules. 1954.

2. Definition—In these rules, unless the context otherwise requires—

(a) "Government" means in the case of a member of the Service serving in connection with the affairs of the Union, the Central Government, and in the case of a member of the Service serving in connection with the affairs of a State, the Government of that State.

(b) "Member of the Service" means a member of an All-India Service as defined in section 2 of the All-India Services Act, 1951.

3. Regulation of travelling allowance—(1) Every member of the service shall be entitled to the highest class of accommodation (which does not include air-conditioned accommodation in the case of travel by railway) for travel (on duty in India). In all other respects the travelling allowance admissible to such member and the conditions in which those allowances are payable shall be regulated by the appropriate rules of the Government under whom he is serving for the time being:

Provided that Government may by general or special order regulate the entitlement of a member of the Service to travel by air-conditioned accommodation:

Provided further that in the absence of first class accommodation on any particular train, a member of the Service may, at his option, travel by air-conditioned accommodation, and shall, when so travelling, be entitled to draw rail fare at the presumptive first class rate, in addition to such allowance for incidental expenses of the journey as may be admissible under the appropriate rules aforesaid.

(2) In respect of journey by land, sea or air, on duty outside India, a member of the Service shall be entitled to accommodation in accordance with the rules and orders on the subject governing members of the Indian Foreign Service ‘A’.

4. Travelling Allowance on transfer or deputation—The travelling allowances of a member of the Service who is serving under one Government shall, on transfer or deputation or service under any other Government, be governed by the rules of the

Government under whom he is transferred or deputed to serve unless by a special or general order of the Government he continues to be governed by the rules of the Government under whom he was serving before such transfer or deputation:

Provided that in the case of a member of the Service transferred or deputed to serve under a constituent State or a joint cadre an order under this shall rule be passed by the joint cadre authority.

Government of India's Decision

A question arose whether officers of the All India Services, who were borne on State cadre but were serving the Central Government at the time of retirement and who retired from service without reverting to the parent State Cadre, were entitled to travelling allowance admissible to Central Government servants on retirement under Ministry of Finance O.M. no. 5(109)-E IV-57, dated the 11th July, 1960.

The Government of India have held that in view of the provisions of rules 3 and 4 of the All-India Services (Travelling Allowance) Rules,1954 such officers are entitled to the benefit of retirement travelling allowance admissible under the orders of the Central Government referred to above.

(G.I., M.HA., O.M. no. 5/4/66-AIS (II), dated the 25th January, 1966).

5. Interpretation—If any question arises as to the interpretation of these Rules, the Central Government shall decide the same.

6. Repeal and Saving—All rules corresponding to these Rules in force immediately before the commencement of these Rules and applicable to members of the Service are hereby repealed:

Provided that any order made or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provision of these Rules.

(No. 28/1/54—AIS (II), dated the 14th September, 1954)

Executive orders/instructions issued under the All-India Services (Travelling Allowance) Rules, 1954.

1. Conveyances at government expense of families and personal effects of officers who die while in service—In the case of All-India services officers, who die while in service, the following concessions will be admissible to members of their families, as defined in S. R. 2(8) for, purpose of Travelling Allowance Rules, provided the journey is completed within six months after the death of the officer.

2. Travel expenses will be admissible by the shortest route from the last headquarters of the officer to his normal place of residence which shall be the permanent home as entered in his service book or record or such other place as might have been declared to be the permanent home by the officer while in service.

3. The amount of travel expenses payable to the members of the family will be:

(a) For journey by rail and/or steamer—

(i) Actual fare (without the incidentals) of the class of accommodation, to which the deceased officer was himself entitled, for each member of the family.

(ii) Actual cost of transportation of personal effects on the scale admissible under S. R. 116(a)(II)(iii).

(b) For journey by road—

(i) One mileage allowance for one member of family, a second mileage allowance, if two other members of family, and a third mileage allowance, if more than two other members of family travel, at the rate applicable to the deceased officer.

(ii) Actual cost of transportation of personal effects on the scale admissible under S. R. 116(a)(II)(iii).

4. If at the time of the death of an officer, a member of his family happens to be at a station other than the officer's last headquarters or being there proceeds to a station other than the normal place of residence, such member may draw the actual fare for the journey made by rail or steamer, road mileage for the actual distance of road journey and cost of transport of personal effects from the place where he was at the time of the officer's death to the place to which he actually travelled, provided that the total expenses claimed shall not exceed the total mileage allowance and cost of transportation of personal effects up to the prescribed limit that would have been admissible, had such member travelled from the headquarters of the officer to the normal place of residence. (Government of India, Ministry of home Affairs letter no. 4/8/56-AIS (III), dated 17th January, 1958).

2. Travelling allowance for journeys to peruse official records at outstations in disciplinary cases—All-India Services Officers serving in connection with the affairs of the Union, who undertake journeys to outstations to peruse official records for the preparation of their defence in connection with the disciplinary proceedings instituted against them may be given travelling allowance as for a journey on tour without any allowance for halts. The travelling allowance will be allowed from the headquarters of the officer or from any other place where the officer may be spending his leave or where the suspended officer has been permitted on his own request to reside, but not exceeding what would be

admissible had the journey been undertaken from the headquarters of the officer. The grant of the travelling allowance will be subject to the following further conditions:

(i) the inquiring officer certifies that the official records to be consulted are relevant and essential for the preparation of the defence statement;

(ii) the competent authority certifies that the original records could not be sent to the headquarters station of the officer or the bulk of the documents ruled out the possibility of copies being made out, and sent, and

(iii) the Head of Office under whose administrative control the officer is, certifies that the journey was performed with his approval.

(2) It has also been decided that, in the case of officers not under suspension at the time of undertaking the journey, the period spent in transit to and fro and the minimum period of stay required at the place where official records are made available for perusal should be treated as duty or leave, according as the officer is on duty or on leave at that time. In case of officers under suspension, who are subsequently reinstated in service, the period will be treated as duty, leave or otherwise in accordance with the orders passed by the competent authority under rule 9 of the All-India Services (Discipline and Appeal) Rules, 1955.

(3) In so far as All-India Services Officers serving in connection with the affairs of the States are concerned the State Governments have been requested to consider the desirability of framing similar instructions.

(Government of India, Ministry of Home Affairs, letter no. 16/5/59 AIS (II), dated the 19th November, 1959).

3. Travelling allowance on retirement—(1) Orders have been issued sanctioning the grant of travelling allowance to retiring Central Government servants vide Government of India, Ministry of Finance, O. M. No. 5(109), EIV / 57, dated the 11th July, 1960 (extract reproduced below). These orders are applicable to All-India Services Officers serving in connection with the affairs of the Union. As far as All-India Services Officers serving in connection with the affairs of the States are concerned the State Governments have been requested to take necessary action to extend the instructions, referred to above, under their own rules.

(Government of India, Ministry of Home Affairs, letter no. 16/15/60-AIS (II), dated the 27th October, 1960 and the 3rd February, 1962).

Extract from Government of India, Ministry of Finance O. M. No. 5(109)-EIV-57, dated the 11th July, 1960.

The President is pleased to sanction the grant of travelling allowance to retiring Central Government servants on the scale and the conditions set out in the succeeding paragraphs.

(2) The Travelling allowance referred to will be admissible in respect of the journey of the Government servant and members of his family from the last station of his duty to his home town and in respect of the transportation of his personal effects between the same places. The precise entitlement under the concession will be as follows:

(a) For journeys by rail and/or steamer—

(i) Actual fares including the tax on fares of the class of accommodation to which the Government servant was entitled on the date when he was last on duty in respect of self and members of his family, as defined in S. R. 2(8). No allowance for incidental expenses would be admissible.

(ii) Actual cost of transportation of personal effects on the scale admissible under S. R. 116(a)(I)(iii).

(b) For journeys by road—

(i)One mileage allowance for the Government servant, a second mileage allowance if two members of the family travel with him, and a third mileage allowance if more than two members of his family travel with him at the rate applicable to the Government servant on the date when he was last on duty.

(ii) Actual cost of transportation of personal effects on the scale admissible under S. R. 116(a)(II)(iii).

(c) For journeys partly by one mode of travel and party by another—

As admissible under sub-paras (a) and (b) above, in so far as they are respectively applicable.

Note—(1) The actual cost of transporting a motor car or other conveyance maintained by a government servant before his retirement is not reimbursible under these orders, but the motor car or conveyance may be treated as part of the personal effects for the purpose of the application of the scale referred to in clauses (a) to (c) above.

Note—(2) No mileage allowance will be admissible for journeys between residence and the railway station or bus terminal as the case may be at either end.

(d) For journeys performed in the officer’s own car or in a private car between stations connected by rail/steamer—

As admissible under sub-para (b), limited to railway/steamer as admissible under sub-para (a).

(3) The grant of the concessions will be further subject to the following conditions, clarifications and subsidiary instructions:

(i) The concession will be admissible by the shortest route from the last place of duty of the government servant to his home town. The place which a government servant may have declared to be his home town for the purposes of the leave travel concessions, sanctioned under the Ministry of Home Affairs O. M. No. 43/1/55 Est(A)-Part II, dated 11th October, 1956, shall be regarded as his home town for the purposes of these orders also. Failing a declaration by the government servant of his home town for the purpose of the leave travel concession, the place entered in his service book or other service record may be treated to be his home town.

(ii) Where a government servant wishes to settle down not in his home town but at another place, he may be permitted to avail the concession up to the later place. In that event the amount reimbursible to him would be that which would have been admissible had he actually proceeded to his home town, or the amount reimbursible had the latter place been the 'home town', whichever is less.

(iii) The concession may be availed of by a government servant who is eligible for it at any time during his leave preparatory to retirement or during refused leave or within 6 months of the date of his retirement.

(iv) The concession will be admissible to permanent Central government servants who retire on a retiring pension or on superannuation, invalid or compensation pension. It will not be so admissible to government servants who quit service by resignation or who may be dismissed or removed from service.

(v) The concession will also be admissible to (i) quasi-permanent employees and (ii) temporary employees who retire on attaining the age of superannuation or are invalided or are retrenched from service, without being offered an alternative employment, provided that they have put in a total service of not less than 10 years under the Central Government at the time of retirement / invalidment / retrenchment.

(vi) In the case of a person whose domicile is elsewhere than in India or who intends to reside permanently outside India after retirement, the concession will be admissible up to the railway station nearest to the port of his embarkation. In the case of such a person who travels by air, the concession of travelling allowance by rail/road under these orders will be admissible up to the airport of employment for himself and members of his family, and up to the port of despatch for his personal effects.

(vii) Where an officer is re-employed under the Central Government while he is on leave preparatory to retirement or within six months of the date of his retirement, the concession admissible under these orders may be allowed to be availed of by him within six months of the expiry of the period of his re-employment.

(viii) In the case of a Government servant who availed of the Leave Travel Concession under the All-India Services (Leave Travel Concession) Rules, 1974 during one year preceding the date of retirement or commencement of leave preparatory to retirement, as the case may be, the amount of travelling allowance admissible under these orders will be reduced by the amount reimbursed to him on account of the Leave Travel Concession as above. These conditions may be waived by the Controlling Officer in case of invalidment from service.

(4) The Travelling Allowance claims admissible under these orders will be on Travelling Allowance Bill forms like Transfer Travelling Allowance claims. The claims of officers who were their own controlling officers before retirement, will, however, be countersigned by the next superior administrative authority. The claim of an officer who before retirement was employed as the Comptroller and Auditor General or as a Secretary to the Government of India may be countersigned by his successor-in-office. The certificates required to be furnished by the officers in respect of Transfer Travelling Allowance claims will also be required to be furnished in respect of claims for travelling allowance under these orders.

(5) Before re-imbursing the travelling allowance admissible under these orders, the countersigning authorities should satisfy themselves, as far as possible, that the claimant and members of his family actually performed the journeys to the home town or the other place to which he might have proceeded to settle there, e.g. by requiring the production of original railway vouchers relating to transportation of personal effects, conveyance etc.

(6) Payment of travelling allowance claims under these orders may be made by the Treasury Officer in relaxation of rule 21 of the Central Treasury Rules, i.e. he may make the payment of such claims even after the issue of a last pay certificate and without asking the retired officer to surrender the last pay certificate which will be required for the purpose of the finalization of his pension.

(7) The concession admissible under these orders will be admissible to all persons who retire on and after the date of issue of these orders.

APPENDIX II

(Referred to in rule 24-A)

PART I

List of government servants who are not entitled to any travelling allowance for road journeys within jurisdiction.

I—Land Revenue

Supervisor and Registrar Kanungos, Revenue Department Amins (i.e. partition amins, kurk amins and amins for collection of canal dues, etc.), extra naib-tahsildars and patwaris in the hill pattis of Kumaon Division and in the Tarai and Bhabar and Garhwal Bhabar Government Estates.

II—Forest

Forest guards.

III—General Administration

Tent pitchers, khalasis and tahsil peons and Jamadars.

IV—Administration of Justice

Process servers.

V—Public Works and Irrigation

Surveyors, canal mistries, and petty establishments expressly engaged for service in the field inclusive of patrols, watchmen and beldars.

PART II

List of government servants entitled to daily allowance or mileage allowance under restrictions for journeys by road within jurisdiction.

I—Land Revenue

Members of the Subordinate Engineering Service on the establishment of the Executive Engineer, Tarai and Bhabar Government Estates.	May only draw mileage allowance for journeys by road under the special orders of the Executive Engineer. No daily allowance will be admissible.

II—Police

(i) All members of the force below the rank of Assistant or Deputy Superintendent.	Are entitled to have their baggage conveyed at the expense of the Government when employed on escort, dacoity patrol

		duty or on patrol duty in disturbed areas when Government transport is not provided. Members of the mounted police will be entitled to this concession also when on patrol duty beyond a limit of eight kilometres from headquarters, provided that the conveyance of baggage is certified to be necessary by the Superintendent of Police. The scale allowed is as follows:
When on ordinary escort duty.		When on escort duty with touring officers or troops on march, and when on dacoity patrol duty.
Inspectors and Sergeants	25 kilograms	187 kilograms (cart of two bullocks).
Sub-Inspectors and Assistant Sub-Inspectors	20 kilograms	112 kilograms (one pony, or in the hilly parts of Kumaon where a pony cannot carry 112 kilograms four coolies).
Head Constables	10 kilograms	37 kilograms (two coolies).
Naiks and Constables	10 kilograms	14 to 19 kilograms (one coolie).

NOTE—The ordinary jurisdiction of government servants below the rank of Deputy Superintendent of Police attached to the Criminal Investigation Department and the District Intelligence Staff working under the Criminal Investigation Department is limited to a radius of 32 kilometres from the headquarters of each sub-agency.

(ii) All members of the force of or below the rank of Inspector.	May draw daily allowance for journeys of more than 8 kilometres from headquarters, provided that, if a member is attached to a police station, the end of the journey is beyond the limits of the police station.

NOTE—[Deleted.]

(iii) [Deleted.]

(iv) [Deleted.]

(v) Reserve and City Inspectors of Police.	May draw daily allowance at ordinary rates for all journeys on duty of more than 24

	kilometres from headquarters in addition to the conveyance allowance which they receive.
(vi) [Deleted.]	
(vii) All Sub-Inspectors of Police travelling on duty from Tarai and Bhabar thanas other than Haldwani to places in the hills more than 24 kilometres distant from their thanas which are reached via Kathgodam.	Will draw in lieu of daily allowance— (i) single second class fare. (ii) pony hire from Kathgodam to their destination. (iii) when not on escort duty, the hire of one mazdoor from Kathgodam to their destination. The same principle applies to return journeys. For all journeys of over 24 kilometres in the hills, head constables and constables should draw, when not on escort duty, the hire of one mazdoor in place of daily allowance, and for journeys on transfer mileage at 1 1/2 times the ordinary rates, even when the journey is one of less than 32 kilometres.

APPENDIX III

[Referred to in rule 27 (D) (2)]

List of government servants exempted from the operation of rule 27(D) (1) regarding the inadmissibility of daily allowance in respect of a continuous halt of more than ten days.

NOTES—(1) Except where otherwise specifically stated, the exemption is subject to the condition that daily allowance at the rates ordinarily admissible will be allowed for the first 30 days of a continuous halt and thereafter at half of these rates provided that no daily allowance will be allowed after a period of 180 days of such a halt.

(2) For an explanation of the term "a continuous halt" see note 2 below rule 27 (D) (1).

No.	Designation of government servant	Conditions and remarks, if any
1.	2.	3.
1.	All government servants of the Kumaon Division,except the staff of the Excise Department touring in the division and also the Inspectors and Assistant and Deputy Inspectors of Schools of the Bareilly and Meerut Circles and their clerks when touring in the Kumaon Division.	On production of a certificate that camp equipage was maintained during the halts.
2.	[Deleted.]	
3.	[Deleted.]	
4.	Officers engaged in appropriating lands for public purpose.	(a) On production of a certificate that camp equipage was maintained during the halt. (b) On a certificate from the district officer concerned that the extended halt was, in his opinion, unavoidable in each case.
5(a)	All government servants of the Forest Department.	On production of a certificate that camp equipage was maintained during the halt.
5(b)	Camp Clerks accompanying Working Plans Officers of Naini Tal on duty.	Daily allowance is admissible at full rates for the first 30 days of the halt and thereafter at half rates for the remaining period of the stay at Naini Tal.
6	Private Secretaries and Personal Assistants attached to Ministers and Deputy Ministers.	Daily allowance may be drawn at the full rate for the entire period of the halt when accompanying the Minister and Deputy Minister, as the case may

		be, on tour.
6-A	Private Secretary of the Speaker,Legislative Assembly.	Daily allowance may be drawn at full rates for the entire period of halt with the Speaker at places outside Lucknow.
6-B	Private Secretary and other Staff of the Chairman, Legislative Council.	Daily allowance may be drawn at the full rate for the entire period of the halt with the Chairman at places outside Lucknow and home town of the Chairman.
6-C	Ministerial staff of the office of the Secretary to the Governor accompanying the Governor on tour.	Daily allowance may be drawn at the full rate for the entire period of the halt.
7	Sarishtedar or reader attached to each member of the Board of Revenue.	In respect of all halts at Lucknow with the members in connection with the disposal of appeals under the Oudh Rent Act.
8	[Deleted.]	
9	[Deleted.]	
9-A	Judge, Small Cause Court, Dehra Dun and his office staff.	Daily allowance at full rates is admissible up to a maximum of 15 days of a halt.
10	Government pleaders accompanying sessions judges on tour.	On production of a certificate that camp equipage was maintained during the halt.
11	[Deleted.]	
12	Police (other than railway police) or other government servants attending a fair or agricultural exhibition.	(a) On production of a certificate that camp equipage was maintained during the halt. (b) On a certificate from the District Magistrate that the government servant’s

		presence was necessary. Daily allowance is admissible at the full rates for the first 30 days of a halt and thereafter at half of these rates for the remaining period of the halt.
13	Officers and men of the railway police attending a fair.	(a) On production of a certificate that camp equipage was maintained during the halt. (b) On a certificate from the Deputy Inspector General of Police in charge of the railway police that their presence was necessary. Daily allowance is admissible at the full rates for the first 30 days of a halt and thereafter at half of these rates for the remaining period of the halt.
14	Police officers and men deputed annually on duty at the Magh Mela, Allahabad.	Daily allowance is admissible at the full rates for the first 30 days of a halt and thereafter at half of these rates for the remaining period of the halt.
15	[Deleted.]	
16	Superintendents of Physical Training of the Agra, Allahabad and Lucknow Training Colleges while conducting classes in physical training for masters in district and municipal board and Anglo-Vernacular Schools, including Government institutions.	In respect of halts, for a period not exceeding six weeks at a centre within the circle of each Superintendent, assigned by the Director of Education, the daily allowance admissible will be at the full rate for the first 30 days and half of these rates for the remaining period.
17	Amins in the Irrigation Department when	Executive Engineers of

	called to Ziladari or divisional offices for the preparation of jamabandis.	canal divisions are authorised in such cases to pass the travelling allowance. Daily allowance will be allowed at the rates ordinarily admissible to the amins for the first 30 days of their halt and thereafter at half of these rates.
18	The Assistant Director of Medical and Health Services, Malariology, clerks attached to his office and Assistant Malaria Officer.	When carrying out preventive measures against malaria or making malarial surveys.
19	Special offices placed at the disposal of the Irrigation Department for land acquisition work and their Staff.	On a certificate of the Executive Engineer concerned, that the prolonged halt was, in his opinion, unavoidable in each case.
20	[Deleted.]	
21	[Deleted.]	
22	[Deleted.]	
23	[Deleted.]	
24	Government servants of the Education Department employed in connection with the conduct of public examinations.	In case of a non-gazetted servant, on a certificate from the controlling officer to the effect that the extended halt was unavoidable.
25	[Deleted.]	
26	[Deleted.]	
27	[Deleted.]	
28	[Deleted.]	
29	[Deleted.]	
30	Advocate General	Daily allowance at the rate of Rs 20 per diem is admissible for the entire period of a halt at

		Lucknow in connection with a meeting of the Legislature or of a committee of the Legislature.
31	[Deleted.]	
32	Kanungos	During the period (including Sundays and holiday) of their stay at headquarters in connection with record and settlement work.
33	[Deleted.]	

APPENDIX IV

[REFERRED TO IN RULE 42(2)(II)(iv), NOTE 1]

The mode of conveyance the possession of which may be advantageous in the interest of the efficient performance of the duties of the posts held by Government Servants.

(1) Category—I Government Servants	One Motor Car or Motor Cycle or Scooter
(2) Category—II Government Servants	One Motor Car or Motor Cycle or Scooter or Moped
(3) Category—III Government Servants	One Motor Cycle or Scooter or Moped or Bicycle
(4) Category—IV Government Servants	One Bicycle

APPENDIX V

(REFERRED TO IN THE NOTE BELOW RULE 14)

Table of distances from the Collector's Office to the Railway Station and/or Bus Station

Serial no.	District	Railway station	Distance from the Collector’s office	Name of the bus station	Distance from the Collector's office
1	2	3	4	5	6
			Kms.		Kms.
1	Agra	Agra Fort	2.0	Agra	1.2
		Agra City	3.0		
		Agra Cantonment	4.0		
		Agra Idgah	2.0		
		Raja-ki-Mandi	3.0		
2	Aligarh	Aligarh	1.5	Aligarh	3.2
3	Allahabad	Allahabad	4.6	Zero Road	4.0
		Allahabad City	4.7	Civil Lines	2.6
		Prayag	2.0		
4	Almora			Almora	0.0
5	Azamgarh	Azamgarh	3.4	Azamgarh	0.8
6	Bahraich	Bahraich	3.0	Bahraich	1.2
7	Ballia	Ballia	1.5	Ballia	0.5
8	Banda	Banda	0.8	Banda	0.3
9	Bara Banki	Bara Banki	0.9	B. D.Road	0.8
				Naka Satrikh	2.0
10	Bareilly	Bareilly Junction	1.1	Bareilly	2.0
		Bareilly City	2.4		
11	Basti	Basti	6.0	Basti	3.4
12	Bijnor	Bijnor	2.0	Bijnor	0.2
13	Budaun	Budaun	1.2	Budaun	0.9

14	Bulandshahr	Bulandshahr	1.7	Bulandshahr	1.8
15	Chamoli			Chamoli	0.5
16	Dehra Dun	Dehra Dun	0.8	Dehra Dun	0.6
17	Deoria	Deoria	2.2	Deoria	0.1
18	Etah	Etah	2.7	Etah	1.2
19	Etawah	Etawah	1.3	Etawah	2.0
20	Faizabad	Faizabad	1.2	Faizabad	0.6
21	Farrukhabad	Fatehgarh	2.0	Fatehgarh	0.4
		Farrukhabad	8.0		
22	Fatehpur	Fatehpur	0.7	Fatehpur	3.1
23	Garhwal			Pauri	0.5
24	Ghaziabad	Ghaziabad Jn.	4.0	Ghaziabad	2.0
		New Station	1.5		
25	Ghazipur	Ghazipur City	1.3	Ghazipur	1.2
		Tarighat	3.0		
26	Gonda	Gonda	5.3	Gonda	2.2
		Gonda kutchery	2.2		
27	Gorakhpur	Gorakhpur	1.5	Railway Bus Station	1.2
				Kutchhery	0.3
		Hamirpur Road	10.4	Hamirpur	0.0

APPENDIX V

1	2	3	4	5	6
			Km.		Kms.
29	Hardoi	Hardoi	1.4	Hardoi	0.6
30	Jalaun (Orai)	Orai	2.4	From/To	1.6

				Jhansi	
				Do. Kalpi	0.8
				Do Konch	0.8
				Do Jalaun	0.8
				Do Rath	3.2
				Do Kotra	0.8
31.	Jaunpur	Jaunpur Junction	3.5	Jaunpur	1.0
		Jaunpur City	3.5		
		Jaunpur Kutchery	2.0		
32.	Jhansi	Jhansi	3.2		
33.	Kanpur	Kanpur Central	3.2	Chunniganj	2.8
		Anwarganj	4.2	Collectorganj	2.8
		Rawatpur	6.8		
34	Lakhimpur (Kheri)	Lakhimpur-Kheri	1.5	Lakhimpur	1.3
35.	Lucknow	Lucknow-Junction	3.0	Charbagh	2.8
		Aishbagh	3.0		
		Daliganj	2.0		
		Lucknow-City	2.0		
		Badshahnagar	3.0		
36.	Lalitpur	Lalitpur	1.5	Lalitpur	1.6
37.	Mainpuri	Mainpuri	3.2	Mainpuri	2.4
		Mainpur Kutchery	3.0		
38.	Mathura	Mathura	1.9	Mathura	2.0

		Cantt.			
		Mathura Junction	3.4		
39.	Meerut	Meerut City	5.3	Meerut	2.1
		Meerut Cantt.	4.7		
40.	Mirzapur	Mirzapur	3.0.	Mirzapur	3.0
41.	Moradabad	Moradabad	2.0	Moradabad	3.0
42.	Muzaffarnagar	Muzaffarnagar	1.1	Muzaffarnagar	0.6
43.	Naini Tal			Talli Tal	1.0
44.	Orai (Galaun)	(See Sl. no.30)			
45.	Pilibhit	Pilibhit	5.0	Pilibhit	5.0
46.	Pithoragarh			Pithoragarh	2.0
47.	Pratapgarh	Pratapgarh	3.0	Pratapgarh	1.0
48.	Rampur	Rampur	1.6	Rampur	1.2
49.	Rae Bareli	Rae Bareli	2.6	Rae Bareli	1.8
50.	Saharanpur	Saharanpur	1.8	Saharanpur	1.8
51.	Shahjahanpur	Shahjahanpur	1.8	Shahjahanpur	1.0
52.	Sitapur	Sitapur City	2.2	Sitapur	1.1
		Sitapur Cantt.	2.4		
		Sitapur Kutchery	1.0		
53.	Sultanpur	Sultanpur	1.0	Sultanpur	0.4
54.	Tehri-Garhwal			Narendra Nagar	0.2
55.	Unnao		0.6	Unnao	0.8
56.	Uttarkashi			Uttarkashi	0.5
57.	Varanasi.	Varanasi	2.5	Varanasi	2.6

		Cantt.		Cantt	
		Varanasi City	4.8	Bisheshargan j	3.5
		Kashi	6.9		

APPENDIX VI

(REFERRED TO IN RULE 66)

Government orders regulating the grant of special travelling allowance to the officers, office establishment and the household staff of the Governor on the occasion of the Governor's move to Nainital during summer.

1. Copy of Appointment (B) Department Office Memo no. 2007/II-B-27—1959, dated May 7, 1959.

The undersigned is directed to say that the Governor has decided that Government as such will not recess this year; but Secretaries, Additional Secretaries, Joint Secretaries, Deputy Secretaries, Under Secretaries to Government, Officers on Special Duty not below the rank of an Under Secretary and the individual officers mentioned below may go to Nainital for the period from May 1 to July 15, 1959 with the permission of the Ministers concerned.

2. Officers who go to Nainital on recess, or are otherwise required to go there, should inform Secretariat Administration Department (Establishment) accordingly, stating the likely dates and the period of their stay at Nainital.

3. (1) Some members of the Secretariat staff such as stenographers, Personal Assistants to Ministers and to Chief Secretary, members of the Personal Staff of Ministers, Deputy Ministers and Parliamentary Secretaries, members of the Security staff for Ministers and Assistants or other members of the staff specially deputad by officers are required to accompany the Ministers or the officers concerned to Nainital. The names of such members of the staff should be intimated to Secretariat Administration Department (Establishment) or the establishment section of the Branch concerned, as the case may be.

(2) Officers who go to Nainital may take with them their stenographers and only one peon or Jamadar. Ministers, Deputy Ministers and Parliamentary Secretaries and the Chief Secretary may take with them all or any of the peons (including the

jamadar) attached to their personal staff, but where they decide to take more than three of them, a written intimation to this effect, mentioning also the names of the individuals chosen, may please be sent to Secretariat Administration Department (Establishment) or the establishment section of the Branch concerned, as the case may be.

4. Government do not assume any liability for finding accommodation for officers or members of the staff, but where possible accommodation may be arranged by the Government Estate Officer for those applying for the

* Names of officers

(1) Secretary to Chief Minister.

(2) Development Commissioner.

(3) Secretary of the Legislature.

(4) Director and Deputy Director of Information.

(5) Government Estate Officer.

(6) Deputy Superintendent, Branch Press with a skeleton staff.

NOTE—The Secretary of the Legislature may recess at Nainital at the discretion of the Chairman, Legislative Council and the Speaker of the Legislative Assembly.

same. Where accommodation is so arranged, the person concerned will be expected to avail of the same, and will be required to pay for the accommodation held at the prescribed rates.

5. (1) Since Secretaries, Additional Secretaries and in the Branches where there are no Additional Secretaries, the Joint Secretaries to Government, Secretary to Chief Minister and the Director of Information are required to stay at Nainital during the period of recess, particularly in connexion with meetings of the Council of Ministers, and some other officers may be required by Chief Secretary to be available at Nainital for similar purposes, they will be permitted to draw travelling allowance at the rates specified in Section II of the Appendix provided that their continuous stay at Naini Tal is for not less than one month.

(2) Recessing Officers, other than those referred to in sub-paragraph (1) above, will not be entitled to any travelling allowance for the journey to and from Naini Tal.

(3) Where a Recessing Officer is called to Lucknow or any other station, on duty during the period of stay at Naini, Tal, he will be paid travelling allowance at the

normal rates, but no daily allowance will be admissible in respect of any halts at Lucknow on such journeys.

(4) Officers who do not go to Naini Tal on recess but are called to Naini Tal on duty, will get travelling and daily allowances at the normal rates admissible to them.

6. (1) Members of the staff referred to in paragraph 3 or those accompanying Recessing Officers, to Naini, Tal, will be paid travelling allowance at the rate specified in the Appendix.

(2) Members of the staff referred to in sub-paragraph (1) above, will draw daily allowance at the rate to which they are entitled in the hills, at full rates for the entire period of their halt at Naini Tal up to a maximum period of 60 days. They are accordingly exempted under rule 58(3) of the Financial Handbook, Volume III, from the operation of rule 27-D(2) of the said Handbook.

(3) All peons (including jamadars, naib-jamadars, daftaries, etc.) accompanying recessing officers will draw daily allowance at the rate of rupees one per day, admissible to them under the rules, for the entire period of their halt at Naini Tal.

7. All the peons (including jamadars, naib-jamadars, daftaries, etc.) and all other members of the inferior staff, who may be required at Nainital on duty in connexion with official business during the period of recess, are exempted under rule 58(3) of Financial Handbook, Volume III from the operation of rule 27-D(2) of the said Handbook and permitted to draw daily allowance at the rate of rupee one for the entire period of their halt at Naini Tal, subject to the limit of 60 days.

8. A statement of expenditure incurred on travelling and daily allowances and contingencies in connexion with the hill recess should be furnished to Appointment (B) Department by August 31, at the latest.

9. The above decision shall, unless revised hereafter, remain in force for the next year also i.e. for the Hill Recess during the hot weather of 1960.

APPENDIX

TRAVELLING ALLOWANCE

1—When the stay is less than one month

(a) For journeys by rail	One fare for Government servants of the fourth class and single fare of the class to which entitled plus the allowance for incidental expenses prescribed for that class each way for

	those of the other classes; provided that if concession fares for return journeys are allowed by the railway, travelling allowance will be limited to the actual cost of the return ticket plus in the case of Government servants other than those belonging to the fourth class the allowance for incidental expenses to which they may be entitled each way.
(b) For journeys by road between Kathgodam and Nainital	(i) For first and 2nd class Government servants—One motor car fare plus half that fare. (ii) For 3rd class Government servants—One bus or lorry fare plus half that fare. (iii) For 4th class Government servants—One bus or lorry fare.
(c) For other journeys by road.	Mileage allowance by road at the rate to which the Government servant is entitled.

II—When the stay is continuously for a period of one month or more

(a) For journeys by rail	(i) For Government servants accompanied by their families—Three fares of the lowest class each way for Government servants of the fourth class and single fare of the class to which entitled plus four times the admissible rate of allowance for incidental expenses each way for those of the other classes ; provided that if concession fares for return journeys are allowed by the railway, travelling allowance will be limited to the actual cost of the return ticket plus two fares each way in the case of Government servants of the fourth class and four times the admissible rate of allowance for incidental expenses each way in the case of Government servants other than those belonging to the fourth class. (ii) For Government servants unaccompanied by their families—One fare for Government servants of the fourth class and single fare of the class to which entitled plus the allowance for incidental expenses prescribed for that class each way for those of the other classes: provided that if concession fares for return journeys are allowed by the railway, travelling allowance will be limited to the actual cost of

	the return ticket plus in the case of Government servants other than those belonging to the fourth class, the allowance for incidental expenses to which they may be entitled, each way. Between Kathgodam and Naini Tal.
(b) For journeys by road— (i) For first and second class Government servants.	In case of those, unaccompanied by their families, one motor car fare. In the case of those accompanied by their families, the actual cost incurred, subject to a maximum of three fares by motor car.
(ii) Government servants of the third class.	In the case of those unaccompanied by their families, one charabanc fare. In the case of those, accompanied by their families, the actual number of charabanc fares, subject to a maximum of three such fares.
(iii) All other Government servants not included in (i) and (ii) above.	In the case of those unaccompanied by their families, one bus fare. In the case of those, accompanied by their families, the actual number of bus fares subject to a maximum of three such fares.
(c) For other journeys by road—	Mileage allowance by road at the rate to which the Government servant is entitled.
(d) For carriage of personal effects— (i) by rail	Actual freight paid subject to a maximum equal to the amount charged by the railway for ten maunds excess luggage by passenger train in case of Government servants of the 1st, 2nd and 3rd classes and three maunds in the case of other Government servants.
(ii) by road	Actual freight paid subject to a maximum equal to the amount charged for ten maunds in the case of Government servants of the 1st, 2nd and 3rd classes and three maunds in the case of other Government servants.

NOTES—(1) For calculating the period of stay at Naini Tal for determining what rates of travelling allowance will be admissible in a case, the periods spent by officers or members of the staff on duty outside Naini Tal during the total period of stay, shall be reckoned as part of their continuous stay at Naini Tal irrespective of whether the journey is performed to Lucknow or to any other station.

(2) The following further concession is also admissible to the member's of non-Gazetted Secretariat staff, who are accompanied by their families:

(i) One fare of the lowest class for a servant both by rail and by road for the journeys to and from Naini Tal, provided that if concession fares for return journeys are allowed by the railway, travelling allowance for the journeys by rail will be limited to the actual cost of the return ticket of the lowest class.

(ii) Rs. 3 (Rupees three) only each way for coolie expenses on the transport of personal effects between the motor terminus and their residence at Naini Tal.

(3) Officers who are entitled to travelling allowance under these orders and who have any staff car at their disposal will not be allowed any travelling allowance, either for themselves or for their families, in respect of a journey from Lucknow to Naini Tal and back, if the staff car is also at any time during the period of recess taken to Naini Tal.

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3. Copy of the Government of Uttar Pradesh Confidential section-4 Office Memorandum no. C. 237-XXV/CX-73-D/48, dated Lucknow May 14, 1952.

In supersession of the orders contained in office orders no. 1176/G.S.—382/44, dated March 20, 1945 and no. 2451/G.S.—382/44, dated 13/14, 1945, issued by the Secretary to Governor, Uttar Pradesh, the Governor is pleased to order as follows:

1. Subject to what is stated in the subsequent items below, the members of the ministerial establishment of the office of Secretary to Governor who have to go to Naini Tal in connection with His Excellency's stay at that station during summer shall receive travelling and daily allowances at the rates admissible to the staff which Secretaries to Government and other authorised Secretariat officers take

with them to Naini Tal during the summer. These orders shall be operative with effect from the summer of 1952. (In this connection a reference is invited to para 2 of office memorandum no. C-1265-XXV/CX-73-D/48, dated October 20, 1951, in which it was stated that the staff concerned will be informed by Governor's Secretary that the rates of travelling allowance admissible in 1952 and subsequent years will be those which are allowed to corresponding personnel in the Secretariat unless a decision to the contrary was taken by Government).

The rates of travelling and daily allowances in respect of the summer of 1952 in respect of the Secretariat staff will be found in Appointment Department Office Memorandum no. O-937/II-B—27-1952, dated April 9, 1952, a copy of which was endorsed to Governor's Secretary and a further copy of which is enclosed herewith for ready reference.

2. Those members of the establishment mentioned above who are provided with rent-free quarters at Lucknow and who are also provided with rent-free quarters at Naini Tal shall not receive any daily allowance in respect of their stay at Naini Tal.

3. Those members of the establishment who are not provided with rent-free quarters at Lucknow but who are provided with such quarters at Naini Tal shall also not receive any daily allowance in respect of their stay at Naini Tal.

4. Those members of the establishment who are provided with rent-free quarters at Lucknow but for whom rent-free quarters are not provided at Naini Tal shall, for their stay at Naini Tal, be paid a compensatory allowance equivalent to the daily allowance at full rates for the period of their actual stay there but they shall receive no daily allowance.

4. Copy of the Government of Uttar Pradesh, Confidential Section- 4, Office memorandum no. C-76/XXV/CX-73-D/48, dated Lucknow, April 14, 1953.

Reference Confidential Department office memorandum no. C-237-XXV/CX-73-D/48, dated May 14,1952, regarding allowances admissible to members of the ministerial establishment of the office of Secretary to Governor in regard to their journeys to Naini Tal in connection with Sri Rajyapal's stay at that station during summer.

2. Certain doubts have been raised regarding the scope and intention of para 1(2) of that memorandum which says that those members of the establishment who are provided with rent-fee quarters at Lucknow and who are also provided with rent-free quarters at Naini Tal shall not receive any daily allowance in respect of their stay at Naini Tal. the position is accordingly clarified below.

3. Except in certain exceptional cases, no Government servant can be compelled to occupy the rent-free quarters whether he will occupy the quarters rent-free or pay

rent for them is a matter for the option of the Government servant concerned. The case of the establishment in question is not covered by any exception and so it is hereby clarified that it will be at the option of the establishment concerned to occupy at Naini Tal any quarters rent-free or pay rent for them at the rate prescribed in Fundamental Rule 45-A-IV (b), i.e. 10 percent of monthly emoluments or the standard rent of the building, whichever is less, plus the taxes referred to in that rule. Accordingly, if any member of the establishment does not avail himself of the use of rent-free quarters at Naini Tal and pays rent for them at the prescribed rate, his case will be treated as one in which rent-free quarters have not been provided at Naint Tal and he will accordingly receive the compensatory allowance provided for in paragraph 1(4) of the office memorandum under reference.

5. Copy of the Appointment (B) Department G. O. no. 1793/II-B— 27-60, dated May 4,1960, addressed to all recessing officers.

I am directed to refer to G.O. no. 1922-II-B—27-59, dated May 7, 1959, conveying orders regarding the hill recess of 1959, and to say that the Governor has approved that the decision contained therein shall remain applicable, for the hill recess this year also, subject to the following additions and alterations:

(i) Insert the following as a new paragraph 2 (a) between the existing paras 2 and 3 of the government order:

"2(a) the non-secretarial staff accompanying the recessing officers holding dual charge (such as Development Commissioner, Deputy Development Commissioner at the headquarter of Government, etc.) will also draw travelling and daily allowances at the rates prescribed in paragraph 2 above."

(ii) Substitute the following for the existing paragraph 5 of the government order:

"The officers who are allowed to recess will not have the option of not making use of this concession, and instead going on tour to the hill areas for inspection work. The recessing officers will either go on recess or not be allowed to tour in the hill areas during this period except in case of administrative urgency. The prohibition on touring in hill areas, however, does not apply to those officers who go on recess to Naini Tal, make it their head-quarters and tour the other hill areas from there in the public interest."

(iii) Add the following in List A-I, appended to the government order:

"3. Chairman, State Electricity Board."

(iv) Add the following in List A-II, appended to the government order:

"(31) Settlement Commissioner.

(32) Additional Settlement Commissioner.

(33) Additional Sales Tax Commissioner.

(34) State Editor, District Gazetteers.

(35) Chief Conservator of Forests."

(v) Add the following in List B, appended to the government order:

"(64) Deputy Inspector General of Police, Training and Principal, Police Training College, Moradabad

(65) Superintendent, Printing and Stationery."

6 Copy of the Confidential Department office memorandum no. 35/2/7/68-CX, dated December 24, 1968 addressed to the Secretary to the Governor, Uttar Pradesh.

The undersigned is directed to say that, in supersession of all previous orders on the subject, the Governor has been pleased to order that the Assistant Secretary, Governor's Secretariat, U.P., the A.D.C and the Secretary to the Governor, shall, in connection with their journeys to, and stay at, Naini Tal with the Governor during the summer each year, receive travelling allowance at tour rates plus full daily allowance up to a maximum period of 60 days subject to the condition that the total stay of the officer at Naini Tal exceeds 30 days in a season. In case, however, any of the aforesaid officers is allowed free lodging at Naini Tal, daily allowance will be admissible to him only at half the rates.

2. The above orders will come into effect as from the Governor's summer move to Naini Tal in 1969.

3. These orders are being issued with the concurrence of the Finance Department vide their U.O no. G-2-4216—A/X, dated December 19,1968.

APPENDIX—VII

(REFERRED TO IN RULE 64)

Rules regulating the grant of travelling allowance to government servants for journeys performed in connection with a course of training.

Training or course of study are ordinarily conducted in the following circumstances:

(a) Pre-service training,

(b) In-service training.

2. Pre-service training—Service rules of some cadres of government servants require them to undergo long or short courses of training before they are considered competent to hold departmental posts. In some cadres the government servants are allowed to join their first posting with full pay and allowances while in others they are allowed to join their first posting as students, apprentices or on a stipend. Travelling allowance in both the above circumstances shall be regulated as below:

(1) In case where they are allowed to join their first posting with full pay and allowances they are not allowed any travelling allowance to join their first place of posting. If a government servant joins at a place other than the place where he has to undergo training he will be allowed travelling allowance at ordinary rates from the place of joining to the place of training. The place of training will be the government servant's headquarters and, therefore, no daily allowance will be admissible for halt at the place of training. For all journeys undertaken in pursuance of training programme travelling allowance will be allowed at ordinary rates. Where, however, with the change in the venue of the training there is a change in the headquarters of the government servant, he will be allowed travelling allowance at transfer rates for self only, without any lump sum, and for personal effects under rule 42 (2) (I) (iii) (a) and 42 (2) (II) (iii). If, however, the government servant is allowed to maintain his family at the place of training he will be allowed to draw mileage allowance for the family also as prescribed in rule 42(2) (I) (ii) and 42(2) (II) (ii), in addition to charging travelling allowance for self and personal effects as aforesaid.

(2) In cases where the candidates are treated as apprentices or students, stipendiary or otherwise, during the period of training, no travelling allowance will be admissible either to join the first place of posting or for journeys performed during the course of training, unless otherwise provided in any Government order or orders that might have been or may be issued by the Administrative Departments of the Government in consultation with the Finance Department.

3. In-service training—The training undergone by a government servant any time during the tenure of his service in any institution, private or public, in or outside the State of Uttar Pradesh, but within India, during which the government servant is treated as on duty under Fundamental Rule 9(6)(b)(i),

Financial Handbook, Volume II, Parts II—IV, shall be treated as in-service training for purposes of these rules. Such a government servant will be entitled to the following travelling allowance for journeys undertaken to attend such a training:

(1) Mileage allowance at ordinary rates for journeys from the place of posting to the place of training and back:

(2) Daily allowance at full rates for the first 45 days of halt and thereafter at half of those rates for the next 135 days:

Provided that—

(i) If both boarding and lodging facilities are available free of charges, then the rate of daily allowance shall be one-fourth of the normal rate and if only either of the above two facilities is available free of charge, then the rate of daily allowance shall be one-half of the normal rate:

(ii) If the government servant is granted a stipend or a scholarship during the course of training the amount of stipend or scholarship shall be adjusted from the daily allowance but if the amount of stipend or scholarship is more than the total amount of daily allowance then daily allowance shall not be admissible

(iii) If the period of training exceeds 180 days, no daily allowance shall be admissible after the stay of 180 days unless specific orders are issued by the Administrative Department of the Government with the concurrence of the Finance Department under rule 27(D)(2).

3) If during the course of or on completion of the training any of the government servants concerned is posted to a station other than that from which he was deputed for training, he will be entitled to travelling allowance as for ordinary journeys from the place of training to the place of his last posting, and at transfer rates from the old place of posting to the new place of posting provided that if the government servant proceeds to the new place of posting direct from the place of training, he will be allowed travelling allowance at transfer rates from the place of training to the place of posting for self and for family and for personal effects from the place of original posting to the place of such posting at transfer rates under rule 42(1) and 42(2).

APPENDIX VII-A

(REFERRED TO IN RULE 64-A)

[foRr ¼lkekU;½ vuqHkkx-4 ds dk;kZy; Kki la[;k lk-4-th0 vkbZ0-2@nl-84&622/76] fnukWd ekpZ 13] 1985 dh izfrfyfi]

fo"k;%&Hkkjr ljdkj ds dkfeZd ,oa iz'kklfud lq/kkj foHkkx ds izf'k{k.k izHkkx }kjk vk;ksftr fofHkUu vkoklh; izf'k{k.k dk;ZØeksa (Residential Training Programmes) esa Hkkx ysus okys jkT; ljdkj ds vf/kdkfj;ksa dks fo'ks"k lkIrkfgd HkRrs dh Lohd`frA

foRr foHkkx ds dk;kZy; Kki la[;k lk&4&th0 vkbZ0&51/nl&622/76] fnukWad&31 vDVwcj] 1980 ds lkFk ifBr dk;kZy; Kki la[;k Øe'k% lk&4&th0vkbZ0] & 10@nl&81&622&76 fnukWd 22&6&1981 rFkk lk&4&th0 vkbZ0 39@nl&81&622&76 fnukad 31 vxLr] 1981 ds vuqØe esa v/kksgLrk{kjh dks ;g dgus dk funsZ'k gqvk gS fd jkT;iky egksn; us mDr 31 vDVwcj] 1980 rFkk 31 vxLr] 1981 ds dk;kZy; Kkiksa ds lkFk layXu izf'k{k.k laLFkkuksa dh lwph vkSj bu laLFkkvksa }kjk pyk;s tkus okys izf'k{k.k dk;ZØeksa esa lfEefyr gksus okys jkT; ljdkj ds vf/kdkfj;ksa dks nSfud HkRrs dh ,ot esa fo'ks"k lkIrkfgd HkRrs dh njksa dks layXud ds vuqlkj ifjof/kZr ,oa la'kksf/kr fd;s tkus ds vkns'k iznku fd;s gSaA rn~uqlkj izf'k{k.k laLFkkuksa dh la'kksf/kr lwph vkSj bu laLFkkuksa }kjk pyk;s tkus okys izf'k{k.k dk;ZØeksa esa lfEefyr gksus okys vf/kdkfj;ksa dks ns; fo'ks"k lkIrkfgd HkRrs dh njsa layXu gSaA

2&layXu lwph ds tks izf'k{k.k dk;ZØe mRrj izns'k esa fLFkr izf'k{k.k laLFkkuksa esa pyk;s tk,saxs muesa lfEefyr gksus okys jkT; ljdkj ds vf/kdkjh&tks izf'k{k.k laLFkku }kjk miyC/k djkbZ x;h Hkkstu ,oa vkokl dh lqfo/kkvksa dk mi;ksx djsaxs os&okLrfod O;; dh izfriwfrZ ds vf/kdkjh gkasxs] fdUrq bl izfriwfrZ dh /kujkf'k layXu lwph ds LrEHk&4 esa mfYyf[kr /kujkf'k ls vf/kd ugha gksaxhA

3&tks izf’k{k.k dk;ZØe izns’k ds ckgj fLFkr izf’k{k.k laLFkkuksa esa vk;ksftr gksaxs vkSj jkT; ljdkj ds vf/kdkjh ,sls izf’k{k.k laLFkkukas }kjk miyC/k djkbZ xbZ Hkkstu ,oa vkokl dh lqfo/kkvksa dk miHkksx djsxsa rFkk muds ,ot esa fu/kkZfjr pktsZt dk Hkqxrku djsasxs mUgsa LrEHk&3 esa mfYyf[kr nj ls fo’ks"k lkIrkfgd HkRrk vuqeU; gksxkA

4&ftu izf’k{k.kkfFkZ;ksa dks izf’k{k.k laLFkku ds gkLVy ls ckgj jgus rFkk vius Hkkstu ,oa vkokl dh O;oLFkk Lo;a djus dh vuqefr nh tkrh gS mUgsa izf’k{k.k ds LFkku@uxj esa vU;Fkk vuqeU; nj ls nSfud HkRrk ns; gksxkA

5&layXu lwph ds LrEHk&2 esa nh x;h fo’ks"k lkIrkfgd HkRrs dh Lohd`fr mu izf’k{k.k dk;ZØeksa esa lfEefyr gkssus okys vf/kdkfj;ksa dks nh tk,xh tks izf’k{k.k dk;ZØe bu vkns’kksa ds fuxZr gksus dh frfFk ls ;k mlds ckn dh frfFk ls izkjEHk gksaxsA

6&fo’ks"k lkIrkfgd HkRrs dh vuqeU;rk ds fy, foRr foHkkx ds mDr dk;kZy; Kki fnukWad 31&10&80 esa mfYyf[kr ’ks"k ’krsZ ;Fkkor jgsaxhA

laayXud

foRr foHkkx ds dk;kZy; Kki la[;k lk&4&th0 vkbZ0 2@nl&84&622/76 fnukad 13 ekpZ] 1985 dk layXudA

Hkkjr ljdkj ds dkfeZd ,oa iz’kklfud lq/kkj foHkkx ds izf’k{k.k izHkkx }kjk vk;ksftr vkoklh; izf’k{k.k dk;ZØeksa ¼Iyku rFkk uku&Iyku nksuksa½ ds izf’k{k.k laLFkkuksa dh lwph rFkk bu laLFkkuksa ds izf’k{k.k dk;ZØeksa esa lfEefyr gksus okys jkT; ljdkj ds vf/kdkfj;ksa dks vuqeU; fo’ks"k lkIrkfgd HkRrs dh njsaA

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la0		Hkkx ysus okyksa dks Lohdk;Z nSfud HkRrs ds LFkku ij lkIrkfgd fo’ks"k HkRrk	Hkkx ysus okyksa dks izfrfnu Lohdk;Z izfriwfrZ dh vf/kdre lhek
1	2	3	4
		:0	:0
1	Hkkjrh; iz’kklfud LVkQ dkyst] gSnjkckn	365.00	40.00
2	Hkkjrh; izcU/k laLFkku] vgenkckn	679.00	85.00
3	Hkkjrh; izcU/k laLFkku] caxykSj	365.00	40.00
4	us’kuy baLVhV~;wV Qkj Vªsfuax bu baMfLVª;y bathfu;fjaxA ¼,u0 vkbZ0 Vh0 vkbZ0 bZ0½ cEcbZ	325.00	40.00
5	y[kuÅ fo’ofo|ky;] y[kuÅ	280.00	30.00
6	VkVk izcU/k izf’k{k.k dsUnz] iq.ks	295.00	30.00
7	,Mokal yscy VsyhdE;qfuds’ku Vªsfuax lsUVj ¼ih0 ,.M Vh0½ ubZ	260.00	25.00

	fnYyh		
8	dsUnzh; lM+d ifjogu laLFkku iq.ks	260.00	25.00
9	fnYyh fo’ofo|ky;] fnYyh	260.00	25.00
10	fgekpy izns’k yksd ’kklu laLFkku f’keyk	315.00	35.00
11	Hkkjrh; izca/k laLFkku dydRrk]	260.00	25.00

1	2	3	4
		:0 iS0	:0 iS0
12	Hkkjrh; yksd iz’kklu laLFkku] ubZ fnYyhA	325.00	40.00
13	Hkkjrh; izk;ksfxd laLFkku] ubZ fnYyhaA	260.00	25.00
14	tokgj yky usg: fo’ofo|ky;] ubZ fnYyhA	260.00	25.00
15	jk"V~h; LokLF; vkSj ifjokj dY;k.k laLFkku] ubZ fnYyhA	260.00	25.00
16	iksLVy LVkQ dkyst bafM+;k] ubZ fnYyhA	260.00	25.00
17	iatkc fo’ofo|ky;] paM+hx<+A	240.00	25.00

18	y|q m|ksx foLrkj izf’k{k.k laLFkku gSnjkcknA	260.00	25.00
19	,p0 lh0 ,e0 LVsV bafLV~;wV vkQ iatkc ,MfefuLVªs’ku t;iqjA	230.00	22.50
20	Hkkjrh; izks|ksfxdh laLFkku [kMxiqjA	222.00	22.50
21	Hkkjrh; izf’k{k.k rFkk fodkl lkslkbVh] ukxiqj psIVj] ukxiqjA	230.00	22.50
22	:M+dh fo’ofo|ky; ¼ty laLFkku fodkl izf’k{k.k dsUnz½ :M+dh	222.00	22.50
23	ljnkj iVsy lkekftd rFkk vkfFkZd vuqla/kku laLFkku] vgenkcknA	240.00	22.50
24	jkaph fo’ofo|ky;] jkaphA	345.00	40.00
25	dsjy yksd iz’kklu laLFkku] f=osanzeA	240.00	25.00
26	,e0 Mh0 vkbZ0] xqM+xkaaoA	345.00	40.00
27	iz’kklfud izf’k{k.k laLFkku] uSuhrkyA	195.00	19.00

		:0 iS0	:0 iS0
28	esfM+dy dkyst f=osanze	345.00	40.00
29	mlekfu;k fo’ofo|ky;] gSnjk0cknA	365.00	40.00
30	iatkch fo’ofo|ky;] ifV;kykA	240.00	25.00
31	xks[kys bafLVV~;wV vkQ ikfyfVDl ,.M bdksukfeDl] yksukokyk] iq.ksA	365.00	40.00
32	jkT; ;kstuk laLFkku ;w0 ih0 y[kuÅA	210.00	20.00
33	enzkl fo’ofo|ky;] enzklA	260.00	25.00
34	lkoZtfud m|e laLFkku] gSnjkcknA	365.00	40.00
35	oh0 ih0 ,e0 bafLVV~;wV vkQ eSustesaV Vsªfuax ,.M fjlpZ ekxkZ xksok	380.00	45.00
36	cukjl fgUnw fo’ofo|ky;	365.00	43.00

	okjk.klhA		
37	jsyos LVkQ dkyst] cM+kSnk	466.00	56.00
38	jk"Vªh; izR;{k dj vdkneh] ukxiqjA	250.00	26.00

fVIi.kh&fo’ks"k HkRrs dh njsa izf’k{k.k laLFkkuksa }kjk fy;s x;s izfrfnu jgus vkSj [kkus ds [kpksZa vkSj mu LFkkuksa ij lkekU; fu;eksa ds v/khu Hkkx ysus okys vf/kdkfj;ksa dks Lohdk;Z nSfud HkRrs] tgka izf’k{k.k laLFkk,a fLFkr gSa] dks /;ku esa j[krs gq, fu/kkZfjr dh xbZ gSA

[Øekad 37 ds lEeq[k vafdr HkRrs dh njsa foRr ¼lkekU;½ vuqHkkx&4 ds dk;kZy; Kki la[;k lk&4&th0 vkbZ0 84/nl&85&622/76] fnukWad 20 flrEcj] 1985 esa izlkfjr vkns’kksa ds vuqlkj la’kksf/kr gqbZ gSA]

APPENDIX VIII

(REFERRED TO IN RULE 82)

LIST OF CONVEYANCE ALLOWANCES

NOTE—The rates and conditions for the grant of conveyance allowance given in this Appendix, in so far as gazetted government servants are concerned, are subject to the orders contained in Appointment (A) Department Office Memorandum no. 9741-A—547-1959, dated April 1, 1961, or any other orders that may be issued by Government from time to time.

Designation	Rate of monthly conveyance allowance	Authorized means of conveyance for which the allowance may be drawn	Conditions attaching to the allowance.
1	2	3	4
	I—Jails		
	Rs.		
1. Superintendent of Central Jails. Agra, and Varanasi.	48.00 or 120.00 160.00	No particular means of conveyance prescribed. Motor car (if local running exceeds 400 Kilometers per month.	Granted for frequent journeys to and from the District Jails. The allowance will be admissible only when a motor car is actually maintained.
2. Superintendent, District Jail, Gorakhpur.	35.00	No particular means of conveyance prescribed.	The allowance is admissible only to a whole time officer and is granted for frequent visits to the Sadar Lock up at Gorakhpur.
3. (Deleted.)			
4. Each of the two Hindustani teachers attached to the Juvenile Jail, Bareilly.	6.00	No particular means of conveyance prescribed.	Granted for journeys to and from the Juvenile Jail.
	II—Police		
1—3 (Deleted.)			
4. Inspectors L. I. U., C. I. D and A. C. D (except those	24.00	No particular means of	If a motor cycle is actually

posted in office).	or 75.00 or 10.00	conveyance prescribed. Motor Cycle Bicycle.	maintained. If only bicycle is maintained for official work.
5. All Inspectors C. P/L. I. U. except those posted in offices and all reserve Inspectors except those posted in Chamoli district.	24.00 or 75.00	No particular means of conveyance prescribed. Motor cycle	Granted for frequent journeys by road which the officials have to undertake on duty. If a motor cycle is actually maintained.
6. (Deleted)			
7. Public prosecutors of all towns except Chamoli.	24.00	No particular means of conveyance prescribed.	Granted for frequent journeys by road which the Public Prosecutors have to undertake on duty.
8.	Public Prosecutors of Chamoli. Rs.	10.00 Bicycle	If a bicycle is actually maintained.
9. Inspectors GRP	24.00	No particular means of conveyance prescribed.	Granted for frequentJourneys by road which the Inspectors G. R. P. have to undertake on duty.
10. (Deleted)			
11. Quarter master, XI Bn., PAC, Sitapur	20.00	No Particular means of conveyance prescribed	Grented for frequent journey by road which

			the effieor has to under-take on duty and on the condition that a conveyance other than a biocyle is maintained.
12. All Sub-Inspectors, Civil Police (except those posted in DCRS and other offices) and L.I. U.	75.00 or 10.00	Motor cycle Bicycle.	If a motor cycle is acqually If only a bicycle is maintained for official work.
13-15 (Delteted)	Rs.		
16. Assistant Prosecuting officers, S.Is. G.R.P, S.Is, Radio Section, Reserve Sub-Inspectors and S.Is. AP, posted to districts (reserve lines) and at Police Officers Mess I.E.W.	1O.00	Bicycle	Granted on the that the official concern actually maintains a bicycle.
17. Sub-Inspectors, Head Constables and Constables of the mounted Police.	20.00	Horse	Granted while the officials are entrusted with Gorvenment horse.Officials who are entru sted with the larger type of remount obtained from the allowance of Rs. 2 per remount par mensem with effect from November 1,1941.
18. Fire Station Officers	l0.00	Bicycle	Granted on the condition

and Fire Station Second Officers.			that the officer maintains a bicycle.
19. Head Constables Traffic Police.	l0 .00	Bicycle	If a bicycle is normally maintained,
20. S.Is. M.T. at the Police Motor Transport Workshop, Sitapur.	10.00	Do.	Ditto.
21. Head constables and constables of the District Intelligence Staff except those posted in the hill areas of Kumaun Division and Dehra Dun District.	10.00	Do.	Granted on the condition that the official normally maintains a bicycle.
22. Sub-Inspectors, Head Contables and Constables of the C.I.D. except those posted in the hill areas of Kumaon Division and Dehra Dun District.	10.00	Do.	Granted on the condition that the official actually maintains a bicycle.
23. Head Constables and Constables of civil Police at Police stations and constables of Traffic Police,	10.00	Do.	Ditto.
		III—Ecclesiastical	
		IV—Medical	
1. All Senior Superintendents/ Superintendents of	120.00	Motor Car	Granted for frequent journeys by road

Government Hospitals who are Officers-in-Charge of those hospitals.			which the officer has to undertake on duty. The allowance will be admissible at the rates shown if a motor car/motor-cycle /Scooter or moped, as the case may be, is actually maintained in a proper condition and no free Government transport is provided.
	160.00	if local running exceeds 400 kilometres per month).	
	or		
	75.00	Motor-cycle	
	or		
	60.00	Scooter.	
	or		
	40.00	Moped.	
2—9. (Deleted).			
10. Nurses	10.00	Bicycle	Granted on the condition that the nurses maintain a bicycle , and houses are not available near the hospital and no free transport is provided at Government expense.
		V—Agriculture	

1. Store-keeper, Office of the Agricultural Engineer to Government.	12.69	No. particular means of conveyance prescribed.	Granted for frequent road journeys which the official has to undertake on duty.
2. Store-keeper, Office of the Deputy Director of Agriculture of Sarda Circle, Lucknow.	9.00	Ditto.	Ditto.
3. Agriculture overseer, Agricultural Farm, Varanasi.	9.00	Ditto.	Ditto.
4. (Deleted).		Ditto.	Ditto.
5. (Deleted).			
VI—Excise			
Excise Inspectors of Lucknow,Kanpur,Allahabad, Agra,Varanasi,Dehra Dun and Meerut City.	13.31	No particular means of conveyance prescribed	Granted for frequent road journeys which the officials have to undertake on duty.
VII—Public Health			
1. (Deleted.)			
2. All School Health Officers	120.00 (160.00 or 75.00 or 60.00 or 40.00	Motor Car. if local running exceeds 400 kilometres per month). Motor Cycle. Scooter Moped.	Granted for the frequent road journeys which the officers have to undertake on duty. The allowance will be admissible at the rates shown if a motor-car, motor cycle,scooter or moped, as the case may be, is actually maintained in a serviceable condition and no free Government

			transport is provided.
3—6. (Deleted.)			For journeys between Patwadanger and Haldwani, the Superintendent is entitled to the following travelling allowance in addition to his conveyance allowance : (1) road mileage at half the rate ordinarily admissible to him,and (2). daily allowance for every night he is required to stay at Haldwani.
VIII—Public Works			
			Executive Engineers of the Public Works Department may sanction the conveyance allowance on the following conditions :
1. Junior Engineers	75.00 or 60.00 or	Motor Cycle Scooter.	(1) That the Junior Engineers have to perform journeys within 8 kilometres from their headquarters in connection with Government

	40.00 or 10.00	Moped Bicycle	works and it is certified that the Junior Engineer is maintaining a serviceable motor cycle, or scooter or a moped or a bicycle. The Executive Engineer will be responsible that the officer maintains a conveyance suitable for the efficient performance of his duties.

APPENDIX VIII

1	2	3	4
	Rs.		
			(2) That, except as provided in condition no. (4) the conveyance allowance is forfeited for the day or days in respect of which mileage allowance for journeys by road or daily allowance for halts is drawn. (3). That the allowance may be drawn in addition to daily allowance admissible under rule 27(A) (a) (ii) or 27(B) (I) (a) (ii) as the

		case may be. (4) That the allowance may be drawn in addition to mileage allowance admissible. (5) That allowance for only one means of conveyance shall be sanctioned at a time.
2 2—25 (Deleted)		
VIII-A—Irrigation		
1. Junior EngineerSuperintending Engineers may sanction the conveyance allowance on the following conditions:		(1) That the officials have to perform journeys within 8 kilometres from their headquarters in connection with the maintenance of colony and other Government works and the concerned Executive Engineer certifies that the official is maintaining a serviceable motor-cycle/scooter/moped or bicycle. The executive engineer will be responsible that the officer maintains a conveyance suitable for the efficient performance of his duties.

2. Canal Ziladars	75.00 Motor Cycle or 60.00 Scooter or 40.00 Moped or 10.00 Bicycle	(2) That except as provided in condition no. (4), the conveyance allowance is forfeited for the day or days in respect of which mileage allowance for journeys by road or daily allowance for halts is drawn. (3) That the allowance may be drawn in addition to daily allowance admissible under rule 27 (A) (a) (ii) or 27 (B) (I) (a) (ii) as the case may be. (4) That in the case of Junior engineers the allowance may be drawn in addition to mileage allowance admissible. (5) That allowance for one means of conveyance shall be sanctioned at a time.
3. Sinchai Paryavekshak	10.00 Bicycle	Granted on the condition that Sinchai Paryavekshak maintains a serviceable bicycle for the performance of the duties.

1	2	3	4

IX—Land Revenue

1.(Deleted) Rs.

2. (Deleted)

3. (Deleted)

X—Education

1. (Deleted).

2. Assistant Inspectresses of Girls Schools at Meerut, Bulandshahr, Aligarh, Agra, Etah, Bareilly, Bijnor, Budaun, Etawah, Kanpur, Allahabad, Jhansi, Hamirpur, Gorakhpur, Basti Azamgarh, Unnao, Hardoi, Kheri, Faizabad, Sultanpur and Bara Banki.	25.00	No particular means of con- veyance prescribed.
3. Assistant Inspectresses of Girls Schools, Kumaon Divsion.	30.00	Ditto
3-A. Assistent Inspectresses of Girls Schools at Farrukhabad, Banda and Ghazipur.	26.69	Ditto
3-B. Assistant Inspectresses of Girls School, Garhwal.	40.00	No particular means of conveyance prescribed.

4. (Deleted.)

5. (Deleted.)

6. Compounder, Central School Clinic, Bareilly.	5.00	No particular means of conveyance prescribed.	Granted for attending at the Basic Refresher Course Center, Bareilly.
7. ((Deleted.)			
8. (Deleted.)			
	XI-Forest		
	Rs.		
Forest Guards in the Land Management Circle employed on canals, roadside avenues and village plantation.	10.00	Bicycle	Granted on the condition that a bicycle is maintained and used for the performance of official duties.
	XII—Local Self-Government.		
1. (Deleted.)			
2. (Deleted.)			
3. (Deleted.)			
	XIII—Industries		
1. Principal, Leather Working. School, Kanpur.	26.69	No particular means of conveyance prescribed.	Granted to compensate the officers for the Conveyance charges which they have to incur on their rounds of inspection for the purchase of stores for Government departments.
2. Principal, Central	26.69	Ditto	

Wood Working Institute, Bareilly.			
	XIV—Labour Department		
1. Director of Factories	50.00		
2. Director of Boilers	40.00	No particular means of conveyance prescribed.	
3. Assistant Director Factories.	20.00		
4. Assistant Director of Boilers.	20.00		
5.Additional Inspector of Factories (ex officio).	15.00	No particular means of conveyance prescribed	This allowance is admissible to the Lady Welfare Superintendent, who is ex officio an additional Inspector of Factories.
6. (Deleted.)			
7. Labour Officers, Kanpur	62.50	Motor car	Granted on the condition that the officers maintain a motor car. They may draw ordinary travelling allowance in addition to their conveyance allowance for all journeys beyond the eight kilometers radius.
	Rs.		
7-A. Labour Inspectors	75.00	Motor Cycle.	
	or		
	60.00	Scooter.	
8. Lady Welfare Superintendent .	25.00	No particular means of conveyance prescribed.	
9. Senior Investigator	20.00	Ditto.	

10. Musicians attached to Labour Welfare Centres.	10.00	Ditto.	
	XV—General Administrations		
1. City Magistrates, Lucknow and Kanpur.	120.00	Motor Car	Granted on the conditions that a motor car is maintained in a satisfactory condition and is used in the performances of official duties and on the other conditions mentioned below :
	or		(i) For a road journey, whether in continuation of railway journey or not, of and under 32 kilometers which commences and ends at headquarters or within the eight kilometers radius on the same day, the conveyance allowance only will be admissible.
	160.00	(if local running exceeds 400 kilometers per month.)	(ii) For a road journey, whether in continuation of a railway journey or not, beyond the eight kilometers radius which does not come under clause (i) above, travelling allowance at ordinary rates may be drawn in exchange for the conveyance

			allowance admissible for the day or days occupied in the journey, provided that if the mileage allowance not exceeding daily allowance in drawn, conveyance allowance shall not be forfeited.
2. City Magistrates, Varanasi, Allahabad, Agra, Meerut, Bareilly, Moradabad, Saharanpur, Faizabad, Dehra Dun, Mathura, Mirzapur, Shahjahanpur and Farrukhabad, and one Additional City Magistrate, Kanpur, who goes about in the city.	120.00	Motor car	(iii) An officer who performs journeys within his own district by rail may draw ordinary travelling allowance in exchange for his conveyance allowance. If, however, a road journey is not practicable and he is compelled to travel by rail, he may draw conveyance allowance in addition to ordinary travelling allowance, provided that he certifies that he was compelled to travel by rail for reasons which should be stated. For all journeys to places beyond his district an officer may draw ordinary travelling allowance in addition to conveyance allowance.

	or		
	160.00	(if local running exceeds 400 kilometers per month.)	
3. Tehsildar at the Sadar Tehsils of Lucknow, Bareilly, Kanpur, Allahabad, Agra, Meerut, Varanasi, Dehra Dun and Naini Tal	25.00	No particular means of conveyance prescribed.	
4. Tehsildars at the Sadar Tehsil of Jhansi, Gorakhpur, Faizabad, Moradabad, Aligarh, Saharanpur and Shahjahanpur.	20.00	Ditto.	
5. Naib-Tehsildar at the Sadar Tehsils of Lucknow, Bareilly, Kanpur, Allahabad, Agra, Meerut, Varanasi, Dehra Dun and Naini Tal	20.00	Ditto.	If there are two Naib-Tehsildars at any of the Sadar tehsils the allowance will be admissible to both of them.
6. Naib-Tehsildars at the Sadar Tehsils of Jhansi, Gorakhpur, Faizabad, Moradabad, Aligarh, Saharanpur and Shahjahanpur.	15.00	Ditto.	Ditto.
7. Temporary Naib-Tehsildars, Agra and Faizabad.	20.00	Ditto.	
8. Nazul Naib-Tehsildars, Mussoorie	20.00	Ditto.	Granted for frequent journeys by road which the official has to undertake on duty.
	XVI—Home Department		
Probation Officers and Additional Probation Officers.	10.00	Bicycle	Granted for the maintenance of a serviceable

			bicycle.
	XVII—Food and Civil Supplies Department		
1. Senior Marketing Inspectors, Marketing Inspectors, Chief Inspectors and Senior Inspectors.	10.00	Bicycle	Granted on the condition that the officials actually maintain serviceable bicycles and use them for their official duties.
2. Supply Inspectors of cities having a population of more than one lac.	40.00	No particular means of conveyance prescribed.	
	Rs.		
3. Senior Inspectors, Weights and Measures.	40.00	No particular means of conveyance prescribed.	Granted on the following conditions :
4. Inspectors, Weights and Measures.	40.00	Ditto.	(a) they are posted exclusively for cities ; (b) no travelling allowance is otherwise admissible to them for journeys on official work in their field of duty which lies within 8 kilometres of their headquarters ; and (c) such places, other than the city area, should not be in their jurisdiction where they regularly go on tour and draw travelling allowance.
		XVIII—Finance Department	

1. District Entertainment Tax Officers.	40.00	No particular means of conveyance prescribed.	Granted to the Officers/Inspectors who have to inspect five or more cinema houses and are posted in the following cities, Provided the journeys are made in their own conveyance : Agra, Aligarh, Allahabad, Bareilly, Bulandshahr, Dehra Dun, Faizabad, Ghaziabad, Gorakhpur, Jhansi, Kanpur (Nagar),Lucknow, Meerut, Mathura, Muzaffarnagar, Mirzapur, Moradabad, Rampur, Saharanpur, Shahjahanpur and Varanasi.
2. Entertainment Tax Inspectors.	40.00	Ditto	
		XIX—Bhasha (Prakashan) Vibhag	
Prakashan Adhikari, Bhasha Prakashan Anubhag, U. P. Secretariat.	60.00	Scooter	Granted on the condition that the scooter is maintained in a serviceable condition.
		XX—Vigilance Department	
Two Presenting Officers in the U. P. Administrative Tribunals- 1, 2 and 3.	20.00	Scooter	Ditto.

APPENDIX IX

(REFERRED TO IN RULE 88)

Authorities declared to be Controlling Officers for the purposes of travelling allowance

PART I

Officers who own their own Controlling Officers in respect of travelling allowance bills

1. Speaker, Legislative Assembly.

2. Chairman, Legislative Council.

3. The Chief Justice and Judges of the High Court of Judicature at Allahabad.

4. Administrative Member and Members (Ordinary), Board of Revenue.

5. Chief Secretary to Government, Uttar Pradesh.

6. Secretaries and Special Secretaries to Government, Uttar Pradesh.

7. Divisional Commissioners.

8. Secretary to Governor.

9. Private Secretary to Chief Minister.

10. Advocate General.

11. Agriculture Production Commissioner.

12. Consolidation Commissioner.

13. Excise Commissioner.

14. Chief Commissioner.

15. Labour Commissioner.

16. Transport Commissioner.

17. Sales Tax Commissioner.

18. Settlement Commissioner.

19. Chairman, Public Service Commission.

20. Director, Administrative Training Institute, Nani Tal.

21. Engineering-in-Chief, Public Works Department.

22. Engineer-in-Chief, Irrigation Department.

23. Chief Engineers, Public Works Department.

24. Chief Engineers, Level-1 and Level-2, Irrigation Department.

25. Director, Personnel, Irrigation Department.

26. Senior Director, Monitoring and Personnel, Irrigation Department.

27. Principal Chief Conservator of Forests.

28. Chief Conservators of Forests and Additional Chief Conservators of Forests.

29. Director-General and Inspector-General of Police.

30. Inspectors-General of Police.

31. Inspector-General of Prisons.

32. Director of Agriculture.

33.Director of Industries.

34.Director of Medical Health and Family Welfare.

35. Director of Education.

36. Director of Adult Education.

37. Direcior, State Council of Educational Research and Training.

38.Director of Animal Husbandry.

39. Director of Fisheries.

40.Milk Commissioner.

41. Registrar, Co-operative Societies.

42. District Magistrates and Collectors for journeys within jurisdiction.

43. Director of Technical Education.

44. Commissioner, Entertainment and Betting Tax.

45. Chairman, Vigilance Commission and Administrative Tribunal-I.

46. Director of Treasuries and Accounts, U. P., Lucknow.

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

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

49. Registrar, Firms and Societies.

50. Chairman and Members of Administrative Tribunals.

51. Presiding Officer, Industrial Tribunal concerned.

PART II

Authorities who are the Controlling Officers in respect of other Officers

Class of bill	Controlling officers
I—GENERAL ADMINISTRATION	
1. District Officers for journeys beyond jurisdiction.	Commissioner of the Division.
2. District Officers for journeys on transfer.	Commissioner of the Division to which the officer is transferr
3. Additional District Magistrates and Collectors.	District Officer.
4. Joint Magistrates, Deputy Collectors, Treasury Officers, Tahsildars, Naib-tahsildars and ministerial establishments of the district office and other offices subordinate to the District Officer.	District Officer or Additional District Magistrate and Collecto
5. Secretary, Legislative Assembly.	Speaker, Legislative Assembly.
6. Secretary, Legislative Council	Chairman, Legislative Council.

7. Clerks and peons of the Secretary, Legislative Assembly.	Secretary, Legislative Assembly.
8. Clerks and peons of the Secretary of the Legislative Council.	Secretary, Legislative Council.
9. Government servants of the Secretariat.	Secretary in the department concerned.
10. [Deleted.]	
11. Government servants subordinate to Secretary to the Governor.	Secretary to the Governor.
12. Government servants subordinate to the Administrator-General and Official Trustee.	Administrator-General and Official Trustee.
13. Non-officials to assist the Public Service Commission.	Secretary to the Public Service Commission.
14. Personal Assistants (Grades I to IV) of the U. P. Secretariat working on the staff of Ministers and Deputy Ministers.	Deputy Secretary to Government in Secretariat Administration
Class of bill	Controlling officers
II—REVENUE	
1. Superintendent, Tarai and Bhabar Government Estates.	Secretary, Board of Revenue.
2. Gazetted officers and non-gazetted officials serving under the Board of Revenue, U. P. and subordinate to the Secretary to the Board, and officers of the Land Records Section at Lucknow, but excluding Inspectors of Stamps.	Secretary to the Board of Revenue.
3. [Deleted.]	
4. Establishment of Settlement Officers.	Settlement Officers.
5. [Deleted.]	
6. [Deleted.]	
7. [Deleted.]	
8. [Deleted.]	

III—POLICE	
1. Deputy Inspector-General of Police, in charge of ranges.	Inspector-General of Police of the respective ranges.
2. Deputy Inspector-General of Police Criminal Investigation Department.	Inspector-General of Police, Criminal Investigation Department.
3. Deputy Inspector-General of Police, Intelligence Department.	Inspector-General of Police, Intelligence Department.
4. Assistant Inspector-General of Police.	Director-General and Inspector-General of Police.
5. Deputy Inspector-General of Police (Administration)	
6. Deputy Inspector-General of Police, Railway Police.	Inspector-General of Police, Railways.
7. Superintendent of Police (Headquarters).	Deputy Inspector-General of Police (Headquarters).
8. Superintendents of Police.	Deputy Inspector-General of Police of the ranges.
9. Deputy Inspector-General of Police and Principal, Police Training College.	Inspector-General of Police, Police Training College.
10. Nideshak, Fire Services.	Director-General and Inspector-General of Police.
11. Joint Director, Fire Services	Nideshak, Fire Services.
12. Gazetted government servants below the rank of Superintendent and subordinate officers of the Police Department within their districts.	Superintendent of Police.
13. Gazetted government servants below the rank of Superintendent and subordinate officers and men of the Government Railway Police, including members of the clerical and inferior staff.	Superintendent of Police, Railways.

Class of bill	Controlling officers	
	III—POLICE (contd.)	

14. (a) Gazetted government servants below the rank of Superintendent and subordinate officers and men employed in the Criminal Investigation Department.	(a) Superintendent of Police, Crime Branch, Criminal Investigation Department.	
(b) Gazetted government servants below the rank of Superintendent and subordinate officers and men employed in the Intelligence Department.	(b) Superintendent of Police, Intelligence.	
15. Gazetted and subordinate government servants and men below the rank of Deputy Inspector-General of Police employed in the Police Training College.	Deputy Inspector-General of Police and Principal, Police Training College.	
16. Chief Fire Officers.	Superintendent of Police of the district where the Chief Fire Officer is posted.	
17. (a) Superintendent of Police, Criminal Investigation Department, U. P., Lucknow.	(a) Deputy Inspector-General of Police, Intelligence Department.	
(b) Superintendent of Police, Intelligence Department.	(b) Deputy Inspector General of Police, Intelligence Department.	
18. Doctors and Compounders and other staff attached to Police Hospitals.	Superintendent of Police.	
19. Ministerial staff and subordinate police officers and men of and below the rank of Deputy Superintendent of Police employed in the office of the Director-General of Police at Lucknow.	Assistant Inspector-General of Police.	
20. Ministerial staff and subordinate police officers of and below the rank of Deputy Superintendent of Police employed in the office of the Director-General of Police at Lucknow/Allahabad.	Superintendent of Police (Headquarters)	
21. Establishment accompanying Deputy Inspector-General of Police on tour.	Deputy Inspector-General of Police.	

22.Ministerial staff and subordinate police officers and men of and below the rank of Deputy Superintendent of Police employed in the office of Nideshak, Fire Services.	Joint Director, Fire Services.	
23. Fire Station Officer. Second Station Officers, Leading Firemen, Firemen. Head Drivers, Drivers and other personnel attached to fire stations.	Superintendent of Police.	

Class of bill	Controlling officers
IV— JAILS	
1. Deputy Inspector-General of Prisons, Superintendents of Jails, whole-time Medical Officers, of Central Prisons, the Director and Assistant Director of Jail Industries, the Principal of Jail Training School, Lucknow, the Superintendent, Reformatory School, Lucknow, and the Personal Assistant to the Inspector-General of Prisons.	Inspector-General of Prisons.
2. Government servants, other than gazetted government servants, working at the headquarters of the Inspector-General of Prisons.	Deputy Inspector-General of Prisons.
3. Jailors, Assistant Medical Officers attached to Jail hospitals and all other government servants (excluding whole-time Medical Officers of Central Prisons) subordinate to Superintendents of Jails.	Superintendent of Jail Concerned.
V— EDUCATION Higher Education :	
1. All officers of Higher Education Directorate.	
2. Principals of Degree and Post-graduate Colleges.	Director of Higher Education.
3. Regional officers of Higher Education.	

4. Librarian, Public Library, Allahabad.	
5. All officers and officials of the Directorate of Higher Education.	Drawing and Disbursing Officers of the Directorate.
6. All officials of the office of the Regional Officers.	Regional Officer concerned.
7. All officials of Government Degree and Post-graduate Colleges.	Principal of the College.
8. Establishment of the office of Librarian, Public Library, Allahabad.	Librarian, Public Library, Allahabad.
Adult Education :	
1. Deputy Directors	Director of Adult Education.
2. District Adult Education Officer	
3. Establishment of the Directorate.	Drawing and Disbursing officers concerned.
4. Officers and officials of the office of the District Adult Education Officer.	District Adult Education Officer.
Class of bill	Controlling officers
V—EDUCATION—(conted.) State Council of Educational Research and Training :	
1. Director of Educational Technology.	
2. Director, State Institute of Science Education.	
3. Director, Bureau of Psychology	
4. Director of Hindi Institution	Director, State Council of Educational Research and Training.
5. Director, English Language Teaching Institution.	
6. Principal, Central Pedagogical Institute.	
7. Principal, State Institute of Education.	

8. Pathya Pustak Adhikari.	
9. Education Extension officer	
10. Regional Psychologists, Regional Psychological Centres.	Director, Bureau of Psychology.
11. Officers and officials working in their own offices.	Head of office concerned.
Secondary and Basic Education :	
1. Additional Directors of Education, Joint/Deputy Directors of Education, Camp Office, Lucknow.	
2. Secretary, Board of High School and Intermediate Education, U. P. (Confidential journeys).	Director of Education.
3. All officers of camp office up to U.P.E.S. (senior scale), all officials of the office of the Headquarters and Camp office.	
4. All Joint Directors in the Directorate.	
5. Chief Finance and Accounts Officer.	
6. Secretary, Board of High School and Intermediate Education, U. P.	
7. Secretary, Basic Shiksha Parishad.	
8. Principal State Institute of School Sports.	
9. All Deputy Directors including Regional Deputy Directors, Assistant Directors and Assistant Deputy Directors of Education in the Basic and Secondary Directorate.	Additional Director of Education In charge, Headquarters.
10. All Senior Accounts Officers, Accounts Officers and Assistant Accounts Officers and other officers.	
11. Librarian, Central Library, Allahabad.	

Class of bill	Controlling officers
V—EDUCATION—(contd.)	
12. Inspector of Sanskrit Pathshalas.	
13. Inspector of Anglo-Indian Schools.	Additional Director of Education, Incharge, Headquarters.
14. Inspector, Arabic Madarsas.	
15. Registrar, Departmental Examinations.	
16. Regional Inspectress of Girls' Schools.	
17. Principal, Government Women Training College (L. T.) Allahabad.	Additional Director of Education (Women).
18. Principal, Government Home Science Training College for Women.	
19. Principal, College of Physical Education.	
20. Principal, Nursery Training College.	
21. Assistant Accounts Officers of the Divisional Audit Office.	Senior Accounts Officer.
22. Regional District Inspectors of Schools and Officers/officials of their establishment.	Regional Deputy Director of Education.
23. District Inspectress of Girls' School/Principals of Government Girls Inter. Colleges/Regional Institute of Education for Women/Head Mistresses of Government Higher Secondary Schools for Girls/Government Girls Normal Schools/Additional Basic Shiksha Adhikari (Women) and officers and officials of their own establishments including teaching and non-teaching staff of Girls' Institutions.	Regional Inspectress of Girls' Schools.
24. Zila Basic Shiksha Adkhikari.	Regional Deputy Director of Education.
25. Principals of Government Inter. Colleges/Regional Institues of Education	

(except the Principals of Government Inter. College, Allahabad and Government Jublee Inter. College, Lucknow).	
26. Headmasters of Government Higher Secondary Schools, officers and officials of their own establishments, teaching and non-teaching staff of Scholls/Colleges subordinate to them.	District Inspector of Schools.
27. Officials and non-officials of Evaluation Centres and Collection Centres in collection with the conduct of Board's examinations.	
28. Deputy/Additional Deputy Directors of Schools, Sub-Deputy Inspectors of Girls' Schools, office staff of their own office, Deputy Inspector's Office and institutions subordinate to them.	Basic Shiksha Adhikari.

Class of bill	Controlling officers
V— EDUCATION—(concld.)	
29. Headmasters of Government Normal Schools.	Basic Shiksha Adhikari.
30. Additional Secretaries of the Board of High School and Intermediate Education and the Zonal Offices and the Senior Accounts Officer.	
31. All officers, officials and non-official-members of Intermediate Board and Zonal Offices and examiners appointed in connection with the conduct of Board's Higher Secondary and Intermediate examinations.	Secretary, Board of High School and Intermediate Education.
32. All officers, officials and non-officials of the office of Basic Shiksha Parishad.	Secretary, Basic Shiksha Parishad.
33. Principal, Government Training College, Lucknow.	Regional Deputy Director of Education, Lucknow.
34. Principal, Government Basic Training College, Varanasi.	Regional Deputy Director of Education, Varanasi.

35. Principal, Government College of Physical Education, Rampur.	Regional Deputy Director of Education, Moradabad.
36. Principal, Government Jubilee Inter College. Lucknow.	Principal Government Constructive Training College, Luckno
37. Principal, Government Inter College Allahabad.	Principal, Central Pedagogical Institute, Allahabad.
38. Officers and officials of the establishment of Registrar, Departmental Examinations.	
39. Examiners, etc. appointed in connection with the various examinations conducted by the Registrar, Departmental Examinations.	Registrar, Departmental Examinations, U. P.
40. Civilian staff serving in the National Cadet Corps in U. P.	Officers Commanding National Cadet-Corps unit in U. P.
VI— Excise	
1. Assistant Commissioners of Excise and the ministerial establishment under them.	Commissioner of Excise.
2. Superintendents of Excise and the ministerial establishment under them.	
3. All gazetted and non-gazetted government servants serving under them.	Deputy Excise Commissioner concerned.
4. Excise Inspectors and Tari Supervisors.	Assistant Commissioners of Excise in contract districts and D
5. Excise peons in districts under contract and special management.	Assistant Commissioners of Excise.
6. Excise peons in districts other than under contract and special management.	District Officer or Additional Magistrate and Collector.
7. Excise staff in dry districts where they are placed under the administrative control of the Superintendent of Police.	Superintendent of Police of the district concerned.
Class of bill	Controlling officers
VII— FOREST	
1. Government servants serving directly under Conservators of Forest.	1. Conservators of Forests.

	2. Regional Directors, Social Forestry.
2. Other Government servants of the Forest Department.	1. Divisional Forest Officers. 2. Divisional Director, Social Forestry.
VIII— ADMINISTRATION OF JUSTICE	
1. Deputy Registrar and the non-gazetted ministerial and inferior establishment of the High Court.	Registrar, High Court.
2. Deputy Registrar and the non-gazetted ministerial and inferior establishment of the High Court Bench at Lucknow.	Joint Registrar, High Court Bench at Lucknow.
3. Government pleaders and special counsel.	Deputy Legal Remembrancer to Government.
4. Ministerial and inferior staff, and all officers subordinate to District and Session Judges.	District and Sessions Judges.
5. Ministerial and inferior establishment of Additional District and Sessions Judges.	Additional District and Sessions Judges
6. [Deleted.]	
7. Government servants subordinate to the Advocate General.	Advocate-General.
IX— INDUSTRIES	
1. All government servants of the Directorate of Industries.	1. Director of Industries. 2. Additional Director of Industries.
2. Category-I Officers in the respective Zones.	
3. Category-II Officers in the respective Zones.	Zonal Additional Director/Joint Director of Industries.
4. Non-gazetted Schematic and other staff under their control.	
5. Non-gazetted Schematic and other staff.	1. Joint Director of Industries/Development Officer/Financial C

	2. Deputy Registrar (Industrial Co-operatives). 3. Central Controller, Quality Marking Scheme. 4. Deputy Director of Industries at Headquarters.
6. Non-gazetted Schematic and other staff of Pottery Development, provided the amount of travelling allowance bill does not exceed monthly salary of the incumbent.	
7. Gazetted officers under him	Pottery Development Officer, Khurja.

Class of bill	Controlling officers
IX—INDUSTRIES—(concld.)	
8. Establishment of the District Industries Centres.	General Manager, District Industries Centre.
9. All gazetted officers of Government Press.	Director, Printing and Stationery.
10. All non-gazetted staff of the Press.	Joint Director, Printing and Stationery concerned.
11. Director, Printing and Stationery	Secretary, Industries Department.
12. Director, Geology and Mining.	Secretary, Industries Department.
13.All gazetted officers of the Directorate.	Director, Geology and Mining.
14. All non-gazetted staff of the Directorate.	Deputy Director, Geology and Mining.
15. All Category—I Officers	Director of Handlooms.
16. All Category—II Officers	Joint Director of Handlooms.
17. All non-gazetted staff.	Assistant Director of Handlooms.
X—LABOUR	
1. Director of Factories and Director of Boilers.	Labour Commissioner.
2. Additional Labour Commissioner and Deputy Labour Commissioner.	Labour Commissioner.
3. All gazetted and non-gazetted staff in the	Director of Factories.

Directorate of Factories.	
4. All gazetted and non-gazetted staff in the Directorate of Boilers.	Director of Boilers.
5. All other gazetted and non-gazetted staff under the Labour Commissioner.	Deputy Labour Commissioner.
6. Gazetted staff of the Training Wing of Director of Training and Employment's offices and Industrial Training Institute.	Deputy Director of Training and Employment.
7. Non-gazetted staff of Industrial Training Institutes	Principals of Industrial Training Institutes.
8. All non-gazetted staff under the Presiding Officers.	Presiding Officer of the Industrial Tribunal concerned.
9. Registrar, Industrial Tribunal , U.P., Allahabad.	Presiding Officer of the Industrial Tribunal declated as Head o Government from time to time.
10. All government servants of categories—III and IV at the headquarters.	Ditto.
11. Presiding Officers of the Labour Courts.	Ditto.
12. All government servants of categories—III and IV in the Labour Courts.	Presiding Officer of the Labour Court concerned.
Class of bill	Controlling officers
XI—MEDICAL AND PUBLIC HEALTH	
1. Joint Director of Health Service.	
2. Joint Director (Malaria)	
3. Joint/Deputy Director, State Vaccine Institute, Patwadangar.	
4. Deputy Directors.	Additional Director of Health Services (Administration).
5. Deputy Director (Women).	
6. Assistant Director of Health.	
7. Public Analyst to Government.	
8. Chemical Examiner to Government.	
9. Establishment of office of Director of	

Health.	
10. Principal, Nursing College, Kanpur.	Additional Director (Medical Education and Training).
11. Gazetted and non-gazetted staff of Government Medical Colleges.	Principal of the College concerned.
12. Gazetted and non-gazetted staff of Nursing College, Kanpur.	Principal of the Nursing College.
13. Chief Medical officers.	
14. Principals of Regional Family Planning Centres.	Zonal Joint Director , Medical Health and Family Welfare.
15. Superintendents of Mental Hospitals.	
16. Assistant Director, State Vaccine Institute, Patwadangar.	Deputy Director, State Vaccine Institute, Patwadangar.
17. Superintendent/Medical Officer, E.S.I., Hospital.	Joint Director, E.S.I.
18. Members of Provincial Health Service/Provincial Medical and Health Service deputed for Post-Graduate or any other training in Provincial Hygiene Institute.	Assistant Director, Provincial Hygiene Institute.
19. Lecturers, Provincial Hygiene Institute.	
20. Establishment of Provincial Hygiene Institute.	
21. All gezetted assistants and other staff under Chemical Examiner to Government.	Chemical Examiner to Government.
22. Gazetted and non-gazetted staff of the Public Analyst to Government.	Public Analysis to Government.
23. Non-official members of the State Health Board.	Secretary, State Health Board.
24. Establishment of Anti-rabic Treatment Centers.	Medical Officer Incharge of the Centre concerned
25. Deputy Chief Medical officers.	
26. Deputy Chief Health officers.	Chief Medical Officers.
27. Deputy Chief Family Welfare officers.	

APPENDIX IX	
Class of bill	Controlling officers
XI—MEDICAL AND PUBLIC HEALTH—(contd.)	
28. Superintendent of Government Hospitals.	
29. Medical officers of Health Department on Mela duty.	
30. Municipal Medical officers of Health.	Chief Medical Officers.
31. School Health officers.	
32. Staff accompanying Chief Medical Officers on tour.	
33. Gazetted officers of Nursing Service attached to hospitals.	Superintendent of the hospital concerned, otherwise Deputy C
34. Non-gazetted staff of Womens' Hospitals, except nursing staff.	Superintendent/Medical Officer In-charge of the hospital.
35. Gazetted and non- gazetted staff of Mental hospitals.	Superintendent of Mental Hospital.
36. Non- gazetted staff of hospitals, other than District Hospitals, including Primary Health Centres.	Superintendent/Medical Officer In-charge of the hospital.
37. Establishment of E. S. I. Hospitals.	Superintendent/Medical Officer In-charge of the E. S. I. Hospi
38. D. P. H. Reserve Medical officers of Health.	
39. Assistant Malaria Officer and Malaria Eradication Officer.	Deputy Chief Health Officer/Deputy Chief Family Planning C
40. Assistant hygiene Publicity officers.	
41. Staff under Special Health officers-in-charge of Travelling Dispensaries.	
42. Staff under Special Medical Officers Incharge of Travelling Dispensaries.	
43. Medical Officer Incharge, Anti-	

Epidemic Operations.	
44. Medical Officer Incharge, Mechanised Units.	Deputy Chief Medical Officer/Deputy Chief Family Planning
45. Medical Officer Incharge, Kala-Azar Units.	
46. Epidemic Assistants.	
47. Establishment of the offices of the Deputy Chief Health Officer and Deputy Chief Family Planning Officer.	
48. Provincial Medical Service (Women) Officers in Women Hospitals.	Lady Superintendent of Womens' Hospital.
49. All other P. M. S.(W) Officers.	Deputy Chief Medical Officer concerned.
50. Provincial Medical Service/Provincial Health Service/Provincial Medical and Health Service Officers (ordinary grade).	Deputy Chief Medical Officer/Deputy Chief Health Officer/D Officer concerned.
51. Non-gazetted staff in District Hospitals, including nursing staff.	Deputy Chief Medical Officer.
Class of bill	Controlling officers
52. Establishment of Joint/Deputy/Assistant Directors.	Joint/Deputy/Assistant Director concerned.
53. Establishment of State Vaccine Institute, Patwadangar	Assistant Director of the Institute.
54. Establishment of State Health Board.	Secretary of the Board.
55. Establishment of State Health Council.	Secretary of the Council.
56. District Health Education and Publicity Officer.	Chief Medical Officer.
XII—ANIMAL HUSBANDRY	
1. All government servants subordinate to the Director of Animal Husbandry.	Director of Animal Husbandry.
2. Government servants subordinate to the Additional Director of Animal Husbandry.	Additional Director of Animal Husbandry (Hills).
3.All government servants serving under	Deputy Director of Animal Husbandry concerned.

the control of Deputy Directors of Animal Husbandry.	
4. All government servants serving under Exotic Cattle Development Breeding Scheme, Bharari Sen, Chamoli.	Officers-in-charge concerned.
5. Additional Milk Commissioner.	Milk Commissioner.
6 .All Departmental Officers of Category—I and officers drawings pay in scales higher than those of Category—I officers.	Ditto.
7. Gazetted government servants up to Category-II and all non-gazetted staff subordinate to them.	Category—I Officer.
8. All non-gazetted government servants serving under them.	Category—II Officer.
9. All gazetted government servants subordinate to Director of Fisheries and the staff of his own office.	Director of Fisheries.
10. Non- gazetted establishment of Group I serving in their region and the staff of Deputy Director of Fisheries.	Deputy Director of Fisheries.
11. Non- gazetted establishment posted under them, except Group I.	Assistant Director of Fisheries.
XIII—AGRICULTURE	
1. Public Relations Officer.	Deputy Director of Agriculture, (Head-
Research - cum - co - ordination officer.	quarters).
3. Extension Officer (Headquarters).	
4. Personal Assistant to Director.	
5. Account Officers.	Chief Accounts Officer.
6. All members of the U. P. A. S. junior scale under the Joint/Deputy Director of Agriculture Incharge of various schemes or under the Regional Deputy Director.	Joint Director/Deputy/Regional Deputy Director of Agricultur
Class of bill	Controlling officers

XIII—AGRICULTURE—(Concld.)	
7. All members of the U. P. A. S. junior scale serving under the State Agricultural Marketing Officer.	State Agricultural Marketing Officer.
8. All members of the U. P. A. S. junior scale serving in the Regional Research Station.	Officer Incharge of Regional Research Station.
9. All members of the U. P. A. S. junior scale serving under the Director, Sugarcane Research, Shahjahanpur.	Director, Sugarcane Research.
10. All members of the U. P. A. S. junior scale serving under the Agricultural Engineers.	Agricultural Engineer concerned.
11. All members of the U. P. A. S. junior scale serving under the Director, Horticultural Research Station, Saharanpur.	Director, Horticultural Research Station, Saharanpur.
12. All members of the U. P. A. S. junior scale serving under the Chief Horticulturist, Basti.	Chief Horticulturist, Basti.
XIV—PUBLIC WORKS	
1. Office establishment of Engineer-in-Chief, including all officers working under him.	Engineer-in-Chief.
2. Office establishment of Chief Engineers, including all offices working under them.	Chief Engineers.
3. All Divisional officers and all officers and office establishment working under them.	Superintending Engineers.
XIV-A—IRRIGATION DEPARTMENT	
1. Office establishment of Engineer-in-Chief, and Chief Engineers, Level—I and Level—II.	1. Engineer-in-Chief.
	2. Chief Engineer Level—I.
	3. Chief Engineer Level—II.
	4. Director, Personnel.

	5. Senior Director, Monitoring and Evaluation.
2. Executive Engineers' and Superintending Engineers' establishment.	1. Superintending Engineers.
	2. Directors.
3. All government servants subordinate to Executive Engineers including Assistant Engineers and Sub-Divisional Officers.	Executive Engineers.
XV—OTHER DEPARTMENTS	
1. Electrical Inspector to Government.	Secretary to Government in Power Department.
2. Gazetted Officers and non-gazetted technical, clerical and inferior staff subordinate to the Electrical Inspector to Government.	Electrical Inspector to Government.
3. Chief Probation Officer.	Deputy Inspector General of Prisons (Incharge Probation and
4. Probation Officers at headquarters and in leave reserve and their staff.	Chief Probation Officer.
Class of bill	Controlling officers
XV—OTHER DEPARTMENTS—(Concld.)	
5. Probation Officers and their staff attached to districts.	District Magistrate concerned.
6. [Deleted.]	
7. [Deleted.]	
8. Inspectors of Stamps and Registration and their camp staff.	Inspector-General of Registration, Uttar Pradesh.
9. Permanent and probationary sub-registrars and muharrirs.	District Registrars.
10. [Deleted.]	
11. [Deleted.]	
12. Assistant Examiners and Subordinate Staff under the Examiner, Local Fund Accounts.	Examiner, Local Fund Accounts.

13. Members of the Provincial Economic Intelligence Service and gazetted and non-gazetted staff in the Ministerial Economics Intelligence Service.	
14. Non-gazetted staff in the inferior service under Economics and Statistics Department.	Economics Advisor and Director of Statistics.
15. Subordinate Economics Intelligence Service.	
16. Staff of Chief Inspector of Offices.	Chief Inspector.
17. Establishment of the office of the Rural Development Officer.	
18. Divisional Superintendents of Rural Development Department.	Rural Development Officer.
19. Non-official members of the Advisory Committee constituted under the Naik Girl's Protection Act.	The Commissioner, Kumaon Division.
20. [Deleted.]	
21. Non-official members of the State Transport Authority.	Secretary of the State Transport Authority.
22. Non-official members of the Regional Transport Authority	Secretaries to the Regional Transport Authorities.
23. Assistant Accounts Officers of the Planning set up, posted in the zones.	Joint Development Commissioner/Deputy Development Com zones.
24. All Group II and Group III staff of the development departments posted within a block except these staff employment in special schemes not directly concerned with the extension works, e.g. staff in farms. nurseries, etc.	Block Development Officers.
25. All Gazetted officers under Commissioner, Entertainment and Betting Tax.	Deputy Commissioner, Entertainment and Betting Tax, worki Commissioner, Entertainment and Betting Tax (Headquarters)
26. Non Gazetted staff under the Commissioner, Entertainment and Betting Tax at Headquarters and in Districts.	

27. Deputy Chief Audit Officer, Regional Audit Officers, Principal, Co-operative and Panchayat Auditors' Training School and District Audit Officers. Co-operative Societies and Panchayats.	Chief Audit Officer, Co-operative and Panchayats.
28. All non-gazetted staff working under the Regional Audit Officers, Co-operative and Panchayats, and the Principal, Co-operative and Panchayat Auditors' Training School.	Regional Audit Officers, Co-operative and Panchayats and the concerned.

APPENDIX X

LIST OF DELEGATIONS MADE UNDER TRAVELLING ALLOWANCE RULES

Serial no. of item	Number of rule under which made	Nature of power	To whom delegated	Special conditions, if any
1	2	3	4	5
1	20(a) and (b).	Power to decide the category to which a part-time government servant, or Government servant wholly or partly paid by fees, or a non-official belongs for the purpose of calculating travelling allowance.	(i) Department of the Government.	Full power : provided that— (a) travelling allowance to non-officials who are required to serve on committees shall be regulated in accordance with note 2 below rule 20; (b) where a committee is a new one and provision for expenditure in connexion with travelling allowance, etc. has not been specially made for it in the budget, the con-currence of th e Finance Department shall be obtained before orders for creation are issued by the Administrative Department.

(ii) Commissioners of Divisions	In respect of non-officials appointed as honorary assistant collectors and their peons- provided that the travelling - allowance granted is at a rate not in excess of that admissible to government servants of corresponding rank.
(iii) Registrar, Co-operative Societies.	In respect of non-official honorary organizers of societies provided that in the case of organizers who are ex-government servants the travelling allowance to be granted shall not exceed the rates admissible to the category to which they belonged when last in the service of the Government.
(iv) Director of Education	In respect of non-officials appointed to examination boards or text-book committees or to attend educational conferences, provided that travelling allowance shall be granted in accordance with note 2 below rule 20.
(v) President of the Board of Public Health.	In respect of the non-official members of the Board attending from out-stations, travelling allowance shall be granted in accordance with note 2 below rule 20.
(vi) (Deleted).	
(vii) Chairman, Public Service Commission.	In respect of non- officials appointed to assist the Public Service Commission-at rates not exceeding those admissible to Government servants of the category - 1.
(viii) (Deleted).	
(ix) Cane Commissioner	In respect of non-officials appointed to inspect cane purchasing centres and non-official members of the committee attending from out-stations, travelling allowance shall be granted in accordance

			with note 2 below rule 20.
2 27 (D) (2)	Power to grant exemptions from the rule limiting a halt to 10 days.	(i) Departments of the Government.	Full power.
		(ii) All heads of departments, Deputy Inspectors General of Police and Chief Inspector of Officer.	Individual exemptions in respect of government servants subordinate to them and up to a limit of 30 days.
		(iii) (Deleted).	
3 32 (1)	Power to permit a government servant to draw actual expenses for keeping up equipage during a halt at headquarters.	(i) Departments of the Government.	Full power.
		(ii) Superintending Engineers, Irrigation Department.	In respect of the executive engineers, assistant executive engineers, assistant engineers, sub-divisional officers, temporary engineers and land acquisition officers.
		(iii) Executive engineers, Irrigation Department.	In respect of deputy magistrates, ziladars and ministerial government servants authorised to accompany executive engineers, assistant executive engineers, assistant engineers, sub-divisional officers, deputy magistrates and ziladars on tour.
		(iv) (Deleted).	
		(v) Superintending Engineers, Public Works Department.	In respect of executive engineers, assistant executive engineers, assistant engineers and ministerial government servants who accompany them on tour.
		(vi) Chief Engineers, Public Works and Irrigation	Full power in respect of government servants subordinate to them.

			Departments.			
1	2	3	4	5		
4	33	Power to permit a government servant compelled on an emergency to leave his camp to draw actual expenses for maintaining the camp in addition to daily allowance.	Departments of the Government.	Full power.		
5	34 (1)	Power to permit government servants who are required in the interests of government work to send their motor cars, motor cycles, camp equipments, etc, by rail to recover the cost of their transport.	(i) Departments of the Government	Full power—		
					Maximum limit in respect of any one journey of the —	
				Designation of government servant in respect of whom power can be exercised. (a)	Means of conveyance (b)	Camp equipment (c)
			(ii) Excise Commissioner	Himself	One motor car	
			(iii) Chief Conservator of Forests	Himself, conservators of forests and other government servants subordinate to him.	Motor car or motor-cycle or scooter or moped or a bicycle.	2238 kilograms.
			(iv) Conservators of Forests	Government servants subordinate to	Motor-car, or motor cycle or scooter or	Divisional Forest Officer— 1492 kilograms.

		them.	moped or a bicycle.	Attached officers—746 kilograms
	(v) (a) Inspector General of Police.	Himself and government servants subordinate to him.	One motor car or one motor cycle or scooter or moped or one cycle.	1119 kilograms.
	(b) Deputy Inspectors General of Police.	Government servants subordinate to them.	One bicycle	746 kilograms.
	Designation of government servant in respect of whom power can be exercised.		Maximum limit in respect of any one journey of the —	
	(a)		Means of conveyance.	Camp equipment
			(b)	(c)
(vi) (a) Chief Engineers of the Public Works and Irrigation Departments.	1. Himself		Motor car or motor cycle or scooter or moped.	1119 kilograms.
	2. Superintending Engineers.			
(b) Superintending Engineers of the Public Works and Irrigation Departments.	1. Executive Engineers.		Motor-car or motor cycle or scooter or moped.	
	2. Assistant Executive Engineers.			
	3. Assistant Engineers.		One motor cycle or one scooter or a moped or one bicycle.	
	4. Subordinates.			
(vii) (a) Director of Medical, Health and Family Welfare.	1. Himself		One motor-car or one motor cycle or scooter or moped.	1306 kilograms.
	2. Assistant Directors of Medical and Health Services.			746 kilograms.
			One motor-	

			car or one motor cycle or scooter or moped.
(b) [Deleted].			
(viii) Director of Agriculture		Himself	One motor car.
(ix) Registrar, Co-operative Societies.		Do.	Ditto.
(x) Director of Animal Husbandry.		Do.	Ditto.
(xi) [Deleted].			
1	2 3	4	5
		(XII) Cane Commissioner	1. Himself — One motor car or one motor cycle.
			2. Additional Cane Commissioner — One motor car or one motor cycle.

Note—Previous sanction of the authority referred to in column 4 should be obtained wherever necessary. The concession should be allowed only in exceptional cases when a conveyance is required for strictly official duties at a place where no suitable means of conveyance can be hired, and it is shown that the public interest would suffer if the government servant concerned were to send on his conveyance by road instead of dispatching it by the quickest means at his command. For example, if there be no motorable road leading to the place of inspection, or the road is breached by a flood, it may be necessary in the public interest to send a motor car by rail instead of by road but if a motor-car can be dispatching by road in less time than by rail then the concession is not admissible.

The concession should not be allowed to a government servant, who sends forward his conveyance in order to avoid the expenses of hiring a means of conveyance on a journey for which he draws travelling allowance since that is a charge which the travelling allowance is meant to cover. It is also not admissible for the purpose of enabling a government servant to meet the charges for conveyance to his station of a car, or cycle purchased from a place at a distance.

5-A [Deleted].

6 [Deleted].

7 [Deleted].

8 [Deleted].

9 [Deleted].

9-A [Deleted].

10 [Deleted].

APPENDIX XI

(REFERRED TO IN RULE 81-A.)

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APPENDIX XII

[REFERRED TO IN RULE 38(1)]

List of some of the permanent monthly allowances

(1) [Deleted.]

Agriculture Department	Rs.	Rs.
(2) Kamdars employed in the Kumaon hills		4.50
	Plains	Hills
	Rs.	Rs.
(3) Gram Sewak (Package Scheme)	20	25
(4) Sahayak Bhoomi Sanrakshan Nirikshak Administrative Reforms Department	20	25
(5) Inspectors of Offices Finance (Audit) Department	125	150
(6) Auditors of the Co-operative, Cane, Industries and Panchayats.	50	65
(7) Peons of the Auditors in the Co-operative and Panchayat Audit	4.50	

Organisation.

NOTE—In respect of journeys to, and halts in, the Pauri and Srinagar areas in the Garhwal

*(1) Odarkhana, Jangal, Dhuranagar. (2) Binsar, Jhirawli. (3) Behargawan, Sorana, Bhatkhola. (4) Changaon, Chinna Sakira, Nadila Kharak.	Districts and the marginally*noted villages near Bageshwar in the Almora District, the auditors of the Co-operative Department and their peons may be allowed to draw travelling allowance at the ordinary rates admissible for journeys on tour. They will not be entitled to the fixed allowances specified in items (5) and (6) for the periods during which such ordinary travelling allowance is drawn.	
(8) Following subordinates of the Local Fund Accounts Department :		
(i) Senior Auditors	100	120
(ii) Assistant Auditors	65	85
(iii) Peons/Jamadars	25	30

[See also Exception 2 to rule 23 (B) (2)]

Animal Husbandry Department

(9) Stockman employed on animal husbandry work in the districts of Saharanpur, Meerut, Muzaffarnagar, Bulandshahr and Aligarh.	13.50	
(10) Veterinary Assistant Surgeons in the Tarai and Bhabar and Garhwal Bhabar Government Estates.	35	
(11) Pashupalan Vikas Sahayak	20	25

Area Development Department

(12) Krishi Snatak Gram Sewak Cane Department	20	25
(13) Ganna Supervisor	20	25
(14) Ganna Gram Sewak Civil Defence Department	20	25
(15) Officer Incharge, Civil Defence	30	40

Forest Department

(16) Following forest subordinates, whether in charge of, on special duty with, or attached to a range:

	Plains	Hills	Border Area
	Rs.	Rs.	Rs.
(a) Rangers	45	65	65
(b) Deputy Rangers	35	50	50
(c) Foresters	20	30	30

NOTE—(1) Range Officers (whether a ranger, deputy ranger or forester holding charge of a range) in Banda, Sone and Bundelkhand Divisions and in the Land Management Circle may be allowed travelling allowance at ordinary rates in lieu of permanent monthly allowance.

NOTES—(2) Deputy Rangers and Foresters under training in the Provincial Foresters' Training Class will be entitled to the permanent monthly allowance at the rates specified above according as they have, during the course of their training, to remain in the hills or in the plains.

	Rs.	Rs.	Rs.
(17) Forest Guards in the Land Management Circle employed on canals, roadside avenues and village plantations.	10	15	15

(18) Rangers and Foresters in the Tarai and Bhabar Government Estates—

	Rs.
(a) Trained rangers	45
(b) Other rangers	35
(c) Foresters	20

Home Department

(19) Prosecuting Sub-Inspector of Police, Ranikhet	35

(20) Prosecuting Sub-Inspector of Police, Lansdown		30
Harijan and Social Welfare Department		
	Rs.	Rs.
(21) Depressed class Supervisors attached to Zila Parishads.	15	20
(22) Depressed class Supervisors attached to the Zila Parishad and Municipal Board at Dehra Dun.	18.75	
(23) Harijan Kalyan Supervisors (Gr. I)	30	35
(24) Jan Jati Supervisor	30	35
(25) Supervisor (Gr. II)	20	25
Industries Department		
(26) Supervisor-cum-Accountant	25	30

Irrigation Department

(27) Canal Amins in the Tarai and Bhabar Government Estates, Naini Tal.	20
(28) Clerks, Stenographers, Munshis, Draftsmen and Signallers who are sent out on tour.	12

NOTE—(1) The number of above government servants who are taken out on tour to accompany the following officers is limited as follows in the case of each officers :

(i) Divisional Officer	3, out of one signaller, one stenographer, one munshi and one draftsman. A draftsman should only be taken when absolutely necessary.
(ii) Sub-Divisional Officer, other than the Sub-Divisional Officer of the	2, one clerk and one munshi.

Mirzapur Canals Sub-Division.	
(iii) Sub-Divisional Officer, Mirzapur Canals Sub-Division.	3, out of one clerk, one munshi, one signaller and one stenographer.
(iv) Deputy Revenue Officer	1, one munshi.
(v) Pump Engineer attached to the Development Circle.	1, one clerk.

NOTE—(2) The government servants referred to in this sub-clause may elect to draw either the fixed allowance referred to or travelling allowance at the ordinary rates. Such election need not be absolutely final, but frequent changes should not be allowed.

(29) All Amins	20		25
(30) [Deleted.]			
(31) [Deleted.]			
(32) [Deleted.]			
(33) Follwing subordinates :			
(a) Camp Patrols	15	15	Admissible to those only who have two or more tube-wells under their charge.
(b) Camp Tube-well Operators	15	20	
(c) Patrols employed as Ziledar's Muharrir	6		
(d) Dafadars, Barkandazes and peons (office and revenue).	4.50		For the rest, no allowance.

NOTE—In the case of government servants referred to in this item the controlling officers are responsible to arrange for a fair division of touring work among them and to take steps to prevent the allowance being turned into a source of profit by making suitable reductions in the allowance of government servants who do not put in the amount of travelling which they are expected to perform.

(34) [Deleted.]		
(35) Ziladar of the Government Estates, Kheri District	13.50	
(36) Junior Engineer, Dudhi Government Estate, Mirzapur	13.50	
(37) Sub-divisional clerks and munshis on		12

the establishment of the Executive Engineer,
Kumaun Government Estates.

NOTE—When travelling by rail under proper authority within their circle of duty the government servants referred to in items (26) to (30) and (35) may draw a single railway fare in addition to the allowances.

Medical Department

		Rs.	Rs.
(38)	(i) Assistant Malaria Maintenance Officer	65	80
	(ii) Senior Laboratory Technician	65	80
	(iii) District Health Inspectress	65	80
	(iv) Assistant Unit Officer	65	80
	(v) District Extension Educator	65	80
	(vi) Health Inspector	35	45
	(vii) Senior Malaria Inspector	35	45
	(viii) Malaria Inspector	35	45
	(ix) Sanitary Inspector	35	45
	(x) Block Extension Educator	35	45
	(xi) Smallpox Supervisor	30	40
	(xii) Health Inspectress.	30	40
	(xiii) Assistant Lady Superintendent	30	40
	(xiv) Surveillance Inspector	30	40
	(xv) Vaccinator	25	25
	(xvi) Family Planning Health Assistants	20	25
	(xvii) Basic Health Worker	15	20
	(xviii) House Visitor (Grih Darshak)	15	20
	(xix) Women Welfare Worker	15	20
	(xx) Auxiliary Nurse Midwife	15	20

Public Health Department

(39)—[deleted.]

(41)	Sanitary Inspectors in the Tarai and Bhabar Government Estates.	30

Panchayat Raj Department

(42)	Van Panchayat Inspector	65	80
(43)	Panchayat Sewak	20	25
(44)	Peon	15	20
(45)	Amin	15	20

Revenue Department

(46)	Supervisor Kanungos	25	35
(47)	Supervisor Kanungos is pargana Jaunsar Bawar district Dehra Dun, for journeys performed by them within their jurisdiction.	35	...
(48)	Kham Jamadar of the Garhwal Bhabar Government Estate		3.00
(49)	One of the Honorary magistrates of the Varanasi district who may be deputed from time to time to try railway cases at Moghalsarai.	40	
(50)	Assistant Record Officer, Garhwal		100
(51)	Collection Amins who have to perform rail journeys in the course of their duties and to whom travelling allowance for rail journeys would oridinarily be admissible under these rules, if a fixed travelling allowance as below in lieu thereof was not sanctioned :		
	0 to 8 kms.	10	15
	Above 8 kms. up to 24 kms	15	20
	Above 24 kms.	25	30
Collection Peons		Rs.	Rs.
0 to 8 kms.		8	10

Above 8 kms. up to 24 kms.	12	15
Above 24 kms.	20	25
(52) Lekhpal	10	15
Rural Development Department		
(53) Gram Sewak	20	25
(54) Gram Sewika	20	25
Finance Department		
(55) Pension Inspectors	40	40

उत्तर प्रदेष शासन

वित्त (सामान्य) अनुभाग–4

संख्या सा–4–395ध्दस–99–600–99

लखनऊः दिनांकः 11 जून, 1999

कार्यालय–ज्ञाप

विषय :–यात्रा भत्ता की दरों का पुनरीक्षण।

अधोहस्ताक्षरी को यह कहने का निर्देश हुआ है कि वेतन समिति, उत्तर प्रदेष, 1998 के सातवें प्रतिवेदन पर लिये गये निर्णयानुसार राज्यपाल महोदय सरकारी सेवकों (अखिल भारतीय सेवा के अधिकारियों को सम्मिलित करते हुए) को कार्यालय ज्ञाप संख्या–सा–4–1307/दस–88–600/88, दिनांक 23 सितम्बर, 1988 तथा इसके बाद समय–समय पर जारी शासनादेषों द्वारा स्वीकृत यात्रा भत्ता की दरों एवं व्यवस्था को निम्न प्रकार से पुनरीक्षित करने की सहर्ष स्वीकृति प्रदान करते हैं :–

1—यात्रा भत्ता के प्रयोजनार्थ सरकारी सेवकों की अधिकृत श्रेणी :—

यात्रा भत्ता के प्रयोजनार्थ सरकारी सेवक अब नये वेतनमानों में वायुयान/रेल से यात्रा करने हेतु निम्न प्रकार से प्राधिकृत होंगें :—

क्र0—संख्या	वेतन सीमा	यात्रा की अधिकृत श्रेणी
1	2	3
1	रूपये 25000 या इससे अधिक प्रतिमाह वेतन पाने वाले।	वायुयान का एक्जीक्यूटिव क्लास
2	रूपये 18400 प्रतिमाह या इससे अधिक वेतन पाने वाले।	वायुयान अथवा रेल का वातानुकूलित कोच (प्रथम श्रेणी) अथवा शताब्दी एक्सप्रेस का एक्जीक्यूटिव क्लास।
3	रूपये 16400 से 18399प्रतिमाह तक वेतन पाने वाले।	रेल का वातानुकूलित कोच (प्रथम श्रेणी) तथा 500कि0 मी0 से अधिक की यात्रा पर वायुयान अथवा शताब्दी एक्सप्रेस का एक्जीक्यूटिव क्लास।
4	रूपये 8000 से 16399प्रतिमाह तक वेतन पाने वाले।	रेल की प्रथम श्रेणी अथवा वातानुकूलित कोच (द्वितीय श्रेणी) 2—टियर अथवा शताब्दी एक्सप्रेस में वातानुकूलित चेयर कार।
5	रूपये 5000 से 7999प्रतिमाह तक वेतन पाने वाले।	रेल की प्रथम श्रेणी अथवा वातानुकूलित कोच 3—टियर/ए0 सी0 चेयरकार (शताब्दी एक्सप्रेस को छोड़कर)।
6	रूपये 5000 प्रतिमाह से कम वेतन पाने वाले।	रेल की द्वितीय श्रेणी (स्लीपर)।

2—आनुषंगिक व्यय :—

(ए) वित्तीय नियम संग्रह खण्ड–3 के नियम–23 (1) के अन्तर्गत सरकारी सेवकों को वर्तमान में वेतनमान के आधार पर अनुमन्य आनुषंगिक व्यय नये वेतनमान में निम्न प्रकार अनुमन्य होगा :–

क्र0–संख्या	वेतन सीमा	आनुषंगिक व्यय की दर
1	2	3
1	रूपये 8000 प्रतिमाह या इससे अधिक वेतन पाने वाले।	11ण्0 पैसे प्रति कि0 मी0
2	रूपये 5000 से रूपये 7999प्रतिमाह तक वेतन पाने वाले।	8ण्0 पैसे प्रति कि0 मी0
3	रूपये 5000 प्रतिमाह से कम वेतन पाने वाले।	5ण्0 पैसे प्रति कि0 मी0

;प्द्ध हवाई यात्रा के दौरान आनुषंगिक व्यय की दरें रूपये 30 प्रति यात्रा की दर से अनुमन्य होगा।

3–दैनिक भत्ताः–

(क) वित्तीय नियम संग्रह खण्ड–3 के नियम–23 (सी) (1) के अधीन अनुमन्य दैनिक भत्ते की वर्तमान दरों के स्थान पर निम्नलिखित पुनरीक्षित दरें लागू होंगीः–

सरकारी सेवक का वर्ग	''क'' वर्ग के नगरों के लिए दरें जिनमें नगरपालिकायें तथा कन्टोनमेन्ट और निकटवर्ती नोटीफाइड एरियाज जहां कहीं विद्यमान हों, सम्मिलित होंगीः–कानपुर, लखनऊ, आगरा, वाराणसी, इलाहाबाद, बरेली, गोरखपुर, मेरठ, नैनीताल, मंसूरी,	''ख'' वर्ग के नगरों के लिये दरें जिनमें नगरपालिकायें तथा कैन्टोनमेन्ट और निकटवर्ती नोटीफाइड एरियाज जहां कहीं विद्यमान हों सम्मिलित होंगीः–मुरादाबाद, अलीगढ़, झांसी, सहारनपुर, मथुरा, रामपुर, मिर्ज़ापुर, षाहजहांपुर, हरिद्वार,	साधारण दर (स्तम्भ 1, 2में उल्लिखित स्थानों से भिन्न स्थानों के लिये)।

	देहरादून और गाज़ियाबाद।	फैजाबाद, फिरोजाबाद, मुजफ्फरनगर और फर्रूखाबाद।	

(धनराषि रूपये में)

	1	2	3	4
1.	रूपये 16400प्रतिमाह या इससे अधिक वेतन पाने वाले।	155ण्00	125ण्00	100ण्00
2.	रूपये 8000 से रूपये 16399प्रतिमाह तक वेतन पाने वाले।	140ण्00	110ण्00	90ण्00
3.	रूपये 6500 से रूपये 7999प्रतिमाह तक वेतन पाने वाले।	120ण्00	95ण्00	80ण्00
4.	रूपये 4100 से रूपये 6499प्रतिमाह तक वेतन पाने वाले।	100ण्00	80ण्00	65ण्00
5.	रूपये 4100प्रतिमाह से कम वेतन पाने वाले।	65ण्00	50ण्00	40ण्00

उपरोक्त तालिका के ''क'' वर्ग के नगरों में रूपये 8000 या इससे अधिक प्रतिमाह वेतन पाने वाले सरकारी सेवकों को जिन्हें अन्य संस्थान अथवा होटल में ठहरना पड़े पूर्व षर्तों एवं प्रतिबन्धों के अधीन निम्नानुसार विषेष दैनिक भत्ता अनुमन्य होगाः–

(रूपये में)

क्र0–संख्या	वेतन सीमा	विषेष दैनिक भत्ते की दरें
1	2	3

1	रूपये 16400 प्रतिमाह या इससे अधिक वेतन पाने वाले।	400ण्00
2	रूपये 8000 से रूपये 16399प्रतिमाह तक वेतन पाने वाले।	300ण्00

(ख) उत्तर प्रदेष के बाहर के स्थानों पर सरकारी सेवकों को उन्हीं दरों से दैनिक भत्ता अनुमन्य होगा जैसा कि उन स्थानों में केन्द्र सरकार के कर्मचारियों के लिए अनुमन्य है। यदि सरकारी सेवक को किसी होटल या अन्य संस्थान में जहां ठहरने और/अथवा ठहरने व भोजन की व्यवस्था षेड्यूल्ड टैरिफ पर उपलब्ध है, रहना पड़े तो उसे भारत सरकार के कर्मचारियों को अनुमन्य विषेष दर पर दैनिक भत्ता अथवा वास्तविक व्यय जो भी कम हो देय होगा। वास्तविक व्यय का तात्पर्य ठहरने के लिये दिये गए किराये से है। भोजन पर व्यय इसमें सम्मिलित नहीं होगा। वास्तविक व्यय की पुष्टि में वाउचर प्रस्तुत करना होगा।

(ग) प्रदेष के बाहर स्थानीय यात्राओं पर वास्तविक व्यय तथा निःषुल्क आवास अथवा निःषुल्क आवास एवं भोजन दोनों उपलब्ध होने की दषा में दैनिक भत्ते पर वर्तमान में जो प्रतिबन्ध हैं वे यथावत् रहेंगे।

4—सड़क द्वारा की जाने वाली यात्राओं के लिए सड़क मील भत्ताः—

सरकारी सेवकों को सड़क द्वारा की गई यात्राओं के लिए वित्तीय नियम संग्रह खण्ड—3 के नियम—23 (बी) (2) के अधीन सड़क मील भत्ता अनुमन्य है। सरकारी सेवकों को नये वेतनमानों में सड़क मील भत्ता अब निम्न प्रकार देय होगा।

(ए) रूपये 10ण्000 प्रतिमाह या उससे अधिक वेतन पाने वाले सरकारी सेवकः—

(क) मोटर कार, मोटर ट्रक, मोटर कैरियर या जीप कार से प्रतिमाह की गई सड़क यात्राओं के लिएः—

		रूपये प्रति कि0 मी0	
		पेट्रोल चालित वाहन	डीजल चालित वाहन
(1)	प्रथम 500 कि0 मी0 तक तय की गई दूरी के लिये	4ण्50	3ण्50

(2)	500 कि0 मी0 से अधिक परन्तु 1200 कि0 मी0 तक तय की गई दूरी के लिये।	3ण्25	2ण्75
(3)	1200 कि0 मी0 से अधिक तय की गई दूरी के लिये	षून्य	षून्य

(ख) उपरोक्त (क) में वर्णित वाहनों के अलावा पेट्रोल/डीजल चालित अन्य वाहनों तथा मोटर साइकिल/स्कूटर इत्यादि से की गई सड़क यात्राओं के लिये। — रूपये 2.00 प्रति कि0 मी0 इस प्रतिबन्ध के अधीन कि एक मास में ऐसी यात्राओं के लिए रूपये 400 से अधिक की धनराषि अनुमन्य न होगी।

(ग) पेट्रोल/डीजल चालित वाहन के साधनों के अलावा अन्य वाहनों से/पैदल की गई सड़क यात्राओं के लिये। — रू0 0.60 प्रति कि0 मी0 इस प्रतिबन्ध के अधीन कि इस मास में ऐसी यात्राओं के लिए रू0 120 से अधिक धनराषि अनुमन्य न होगी।

(प्प) रू0 10ए000 प्रतिमाह से कम वेतन पाने वाले सरकारी सेवकः—

(क) पेट्रोल/डीजल चालित वाहन के किसी भी साधन से की गई सड़क यात्राओं के लिये। — रू0 2.00 प्रति कि0मी0 इस प्रतिबन्ध के अधीन कि एक मास में ऐसी यात्राओं कि लिए रू0 400 से अधिक धनराषि अनुमन्य न होगी।

(ख) पेट्रोल/डीजल चालित वाहन के साधनों के अलावा अन्य वाहनों से या पैदल की गई सड़क यात्राओं के लिये। — रू0 0.60 प्रति कि0 मी0 इस प्रतिबन्ध के अधीन कि एक मास में ऐसी यात्राओं के लिये रूपये 120 से अधिक धनराषि अनुमन्य न होगी।

(प्प्) यात्राओं पर जाते समय तथा गन्तव्य स्थान से वापसी में निवास स्थान से बस स्टेषन/रेलवे स्टेषन के बीच की जाने वाले अल्प दूरी की यात्राओं के लिये समस्त सरकारी सेवकों को रू0 1ण्75 प्रति कि0 मी0 के स्थान पर अब रू0 4.00 प्रति कि0 मी0 की दर से सड़क मील भत्ता ग्राह्य होगा। उक्त अल्प दूरियों की गणना पूर्ववत् वित्तीय नियम संग्रह खण्ड—3 के नियम—14 सपठित परिषिष्ठ—5 के आधार पर ही की जायेगी।

जनहित में की जाने वाली यात्राओं के सम्बन्ध में षासकीय सेवकों से यह भी अपेक्षित है कि वे टैक्सी इत्यादि के स्थान पर पब्लिक ट्रांसपोर्ट (रेलगाड़ी या बस) का यथासम्भव अधिकाधिक प्रयोग करें।

स्थानान्तरण की दषा में अन्य सुविधायेंः–

(अ) घरेलू सामान की ढुलाई–

सरकारी सेवकों को उनके स्थानान्तरण के अवसर पर व्यक्तिगत सामान की ढुलाई के लिये वित्तीय नियम संग्रह खण्ड–3 के नियम–42 (2) (1) (111) में अंकित भार की सीमा तक ढुलाई पर हुए वास्तविक व्यय की प्रतिपूर्ति अनुमन्य है। सरकारी सेवकों को उनके नये वेतनमानों में व्यक्तिगत सामान की ढुलाई पर हुए व्यय की प्रतिपूर्ति अब निम्न सीमा के अधीन की जायेगीः–

यदि यात्रा परिवार सहित की गई होः–

सरकारी सेवक/वेतन सीमा	व्यक्तिगत सामान की ढुलाई के लिये अधिकतम सीमा
1–रू0 16400 प्रतिमाह या इससे अधिक वेतन पाने वाले	6000 कि0ग्रा0 या 4पहियों का एक वैगन
2–रू0 8000 से रू0 16399 प्रतिमाह तक वेतन पाने वाले	6000 कि0ग्रा0 या 4पहियों का एक वैगन
3–रू0 6500 से रू0 7999 प्रतिमाह तक वेतन पाने वाले	3000 कि0ग्रा0
4–रू0 4100 से रू0 6499 प्रतिमाह तक वेतन पाने वाले	2500 कि0ग्रा0
5–रू0 4100 प्रतिमाह से कम वेतन पाने वाले	1250 कि0ग्रा0

यदि यात्रा स्वयं अकेले की गई होः–

यदि स्थानान्तरण के अवसर पर सरकारी सेवक ने स्वयं ही अकेले यात्रा की हो तो उस स्थिति में उल्लिखित भार के 2ध्3 भाग तक की अधिकतम सीमा तक के व्यक्तिगत सामान की ढुलाई का व्यय ही देय होगा।

(ब) एकमुष्त स्थानान्तरण अनुदान (कम्पोजिट ट्रान्सफर ग्रान्ट).

कम्पोजिट ट्रांन्सफर ग्रान्ट प्रदेष के षासकीय सेवकों को एक जिले से दूसरे जिले में स्थानान्तरण होने की दषा में देय होगा तथा इसमें अब तक मिल रहे पैकिंग भत्ता, आवास से रेलवे स्टेषन/बस स्टेषन के लिए सड़क मील भत्ता एवं सरकारी सेवकों तथा उसके परिवार के सदस्यों को स्थानान्तरण पर यात्रा की दषा में मिलने वाले आनुषंगिक व्यय को समाहित माना जायेगा अर्थात् कम्पोजिट ट्रांसफर ग्रान्ट अनुमन्य होने पर अब उपरोक्त भत्ते देय नहीं होंगे।

एक जिले से दूसरे जिले में स्थानान्तरण होने की दषा में कम्पोजिट ट्रांसफर ग्रान्ट के रूप में सम्बन्धित सरकारी सेवक को आधे माह के मूल वेतन अधिकतम रू0 10ए000ध् की सीमा के अधीन धनराषि अनुमन्य होगी।

जिले के अन्तर्गत एक स्थान से दूसरे स्थान पर स्थानान्तरण की स्थिति में कम्पोजिट ट्रांसफर ग्रान्ट के स्थान पर निम्नानुसार पैकिंग भत्ता अनुमन्य होगाः–

क्रम–संख्या	वेतन सीमा	पैकिंग भत्ते की दर (रू0 में)
1	रू0 6500 प्रतिमाह या इससे अधिक मूल वेतन पाने वाले	500ण्00
2	रू0 6499 प्रतिमाह तक मूल वेतन पाने वाले	250ण्00

स्थानान्तरण यात्रा सम्बन्धी व्यय को सीमित रखने के उद्देष्य से पत्रावलियों के माध्यम से स्थानान्तरण के जो प्रस्ताव उच्चाधिकारियों/मा0 मंत्रिगणों के अनुमोदन हेतु प्रस्तुत हों, उनमें यह अनिवार्य रूप से अंकित किया जाय कि चालू वित्तीय वर्ष में स्थानान्तरण यात्रा भत्ता के रूप में विभाग में कुल कितनी धनराषि उक्त मद पर देय हो चुकी है और कितनी धनराषि की देयता सृजित हो रही है।

2–ऐसे सरकारी कर्मचारियों को जिनके वेतनमान पुनरीक्षित नहीं हुए हैं/किये गये हैं अथवा जो वर्तमान वेतनमान बनाये रखने का

विकल्प प्रस्तुत करते हैं, यात्रा भत्ता की उपरोक्त विभिन्न संषोधित पुनरीक्षित दरों की अनुमन्यता के लिए उनके वेतन स्तर के निर्धारण हेतु ''वेतन'' का तात्पर्य मूल वेतन के अतिरिक्त दिनांक 1.1.1996 को षासनादेष संख्या वे0आ0–1–297ध्दस–48 (एम)ध्88, दिनांक 21.5.96 के अनुसार देय मंहगाई भत्ता

और षासनादेष संख्या–वे0आ0–1–2043/दस–93–39 (एम)ध्93, दिनांक 14.10.1993 तथा षासनादेष संख्या–वे0आ0–1–624ध्दस–39 (एम)ध्93 टी0सी0, दिनांक 16.8.1995 के अनुसार देय अन्तिरिम सहायता क्रमषः 100 रूपये प्रतिमाह की प्रथम किष्त तथा वेतन का 10 प्रतिषत परन्तु कम से कम 100 रूपये प्रतिमाह की द्वितीय किष्त का योग होगा।

3–यह आदेष दिनांक 1 जून, 1999 से प्रभावी होंगे अर्थात् उन सभी यात्राओं के सम्बन्ध में लागू होंगे जोकि उक्त तिथि को या उसके पष्चात् प्रारम्भ हुई हों परन्तु जिन मामलों में इन आदेषों के पूर्व प्रभावी नियमों/दरों के अधीन यात्रा भत्ता आहरित किया जा चुका होगा उन्हें पुनरोद्घाटित नहीं किया जायेगा।

4–वित्तीय नियम संग्रह खण्ड–3 के सुसंगत नियमों में आवष्यक संषोधन यथासमय किये जायेंगे।

सेवा में,

समस्त विभागाध्यक्ष एवं प्रमुख कार्यालयाध्यक्ष,

उत्तर प्रदेष।

मु0 हलीम खां,

सचिव।

संख्या सा.4दृ395 (1)/दस–99–600–99, तद्दिनांक

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवष्यक कार्यवाही हेतु प्रेषितः–

1–महालेखाकार, उत्तर प्रदेष, लेखा–प्रथम एवं द्वितीय, इलाहाबाद।

2–महालेखाकार, उ0प्र0, आडिट, प्रथम व द्वितीय, इलाहाबाद।

3–सचिवालय के समस्त प्रमुख सचिव/सचिव।

4–सचिव, विधान सभा/परिषद्, विधान भवन, लखनऊ।

5–निदेषक, वित्तीय प्रबन्ध प्रषिक्षण एवं षोध संस्थान, लखनऊ।

6–सचिवालय के समस्त अनुभाग।

7–वित्त (पदमाप दण्ड निर्धारण) अनुभाग।

आज्ञा से,

षिव प्रकाष,

संयुक्त सचिव।

उत्तर प्रदेष शासन

वित्त (सामान्य) अनुभाग–4

संख्या सा–4–395ध्दस–99–600–99

लखनऊः दिनांकः 11 जून, 1999

कार्यालय–ज्ञाप

विषय :–यात्रा भत्ता की दरों का पुनरीक्षण।

अधोहस्ताक्षरी को यह कहने का निर्देश हुआ है कि वेतन समिति, उत्तर प्रदेष, 1998 के सातवें प्रतिवेदन पर लिये गये निर्णयानुसार राज्यपाल महोदय सरकारी सेवकों (अखिल भारतीय सेवा के अधिकारियों को सम्मिलित करते हुए) को कार्यालय ज्ञाप संख्या–सा–4–1307/दस–88–600/88, दिनांक 23 सितम्बर, 1988 तथा इसके बाद समय–समय पर जारी शासनादेषों द्वारा स्वीकृत यात्रा भत्ता की दरों एवं व्यवस्था को निम्न प्रकार से पुनरीक्षित करने की सहर्ष स्वीकृति प्रदान करते हैं :–

1–यात्रा भत्ता के प्रयोजनार्थ सरकारी सेवकों की अधिकृत श्रेणी :–

यात्रा भत्ता के प्रयोजनार्थ सरकारी सेवक अब नये वेतनमानों में वायुयान/रेल से यात्रा करने हेतु निम्न प्रकार से प्राधिकृत होंगें :–

क्र0–संख्या	वेतन सीमा	यात्रा की अधिकृत श्रेणी

1	2	3
1	रूपये 25000 या इससे अधिक प्रतिमाह वेतन पाने वाले।	वायुयान का एक्जीक्यूटिव क्लास
2	रूपये 18400 प्रतिमाह या इससे अधिक वेतन पाने वाले।	वायुयान अथवा रेल का वातानुकूलित कोच (प्रथम श्रेणी) अथवा शताब्दी एक्सप्रेस का एक्जीक्यूटिव क्लास।
3	रूपये 16400 से 18399प्रतिमाह तक वेतन पाने वाले।	रेल का वातानुकूलित कोच (प्रथम श्रेणी) तथा 500कि0 मी0 से अधिक की यात्रा पर वायुयान अथवा शताब्दी एक्सप्रेस का एक्जीक्यूटिव क्लास।
4	रूपये 8000 से 16399प्रतिमाह तक वेतन पाने वाले।	रेल की प्रथम श्रेणी अथवा वातानुकूलित कोच (द्वितीय श्रेणी) 2–टियर अथवा शताब्दी एक्सप्रेस में वातानुकूलित चेयर कार।
5	रूपये 5000 से 7999प्रतिमाह तक वेतन पाने वाले।	रेल की प्रथम श्रेणी अथवा वातानुकूलित कोच 3–टियर/ए0 सी0 चेयरकार (शताब्दी एक्सप्रेस को छोड़कर)।
6	रूपये 5000 प्रतिमाह से कम वेतन पाने वाले।	रेल की द्वितीय श्रेणी (स्लीपर)।

2–आनुषंगिक व्यय :–

(ए) वित्तीय नियम संग्रह खण्ड–3 के नियम–23 (1) के अन्तर्गत सरकारी सेवकों को वर्तमान में वेतनमान के आधार पर अनुमन्य आनुषंगिक व्यय नये वेतनमान में निम्न प्रकार अनुमन्य होगा :–

क्र0–संख्या	वेतन सीमा	आनुषंगिक व्यय की दर
1	2	3

1	रूपये 8000 प्रतिमाह या इससे अधिक वेतन पाने वाले।	11ण्0 पैसे प्रति कि0 मी0
2	रूपये 5000 से रूपये 7999प्रतिमाह तक वेतन पाने वाले।	8ण्0 पैसे प्रति कि0 मी0
3	रूपये 5000 प्रतिमाह से कम वेतन पाने वाले।	5ण्0 पैसे प्रति कि0 मी0

;प्द्ध हवाई यात्रा के दौरान आनुषंगिक व्यय की दरें रूपये 30 प्रति यात्रा की दर से अनुमन्य होगा।

3—दैनिक भत्ताः—

(क) वित्तीय नियम संग्रह खण्ड—3 के नियम—23 (सी) (1) के अधीन अनुमन्य दैनिक भत्ते की वर्तमान दरों के स्थान पर निम्नलिखित पुनरीक्षित दरें लागू होंगीः—

सरकारी सेवक का वर्ग	''क'' वर्ग के नगरों के लिए दरें जिनमें नगरपालिकायें तथा कन्टोनमेन्ट और निकटवर्ती नोटीफाइड एरियाज जहां कहीं विद्यमान हों, सम्मिलित होंगीः—कानपुर, लखनऊ, आगरा, वाराणसी, इलाहाबाद, बरेली, गोरखपुर, मेरठ, नैनीताल, मंसूरी, देहरादून और गाज़ियाबाद।	''ख'' वर्ग के नगरों के लिये दरें जिनमें नगरपालिकायें तथा कैन्टोनमेन्ट और निकटवर्ती नोटीफाइड एरियाज जहां कहीं विद्यमान हों सम्मिलित होंगीः—मुरादाबाद, अलीगढ़, झांसी, सहारनपुर, मथुरा, रामपुर, मिर्ज़ापुर, षाहजहांपुर, हरिद्वार, फैजाबाद, फिरोजाबाद, मुजफ्फरनगर और फर्रूखाबाद।	साधारण दर (स्तम्भ 1, 2में उल्लिखित स्थानों से भिन्न स्थानों के लिये)।

(धनराषि रूपये में)

1	2	3	4

1.	रूपये 16400प्रतिमाह या इससे अधिक वेतन पाने वाले।	155ण00	125ण00	100ण00
2.	रूपये 8000 से रूपये 16399प्रतिमाह तक वेतन पाने वाले।	140ण00	110ण00	90ण00
3.	रूपये 6500 से रूपये 7999प्रतिमाह तक वेतन पाने वाले।	120ण00	95ण00	80ण00
4.	रूपये 4100 से रूपये 6499प्रतिमाह तक वेतन पाने वाले।	100ण00	80ण00	65ण00
5.	रूपये 4100प्रतिमाह से कम वेतन पाने वाले।	65ण00	50ण00	40ण00

उपरोक्त तालिका के ''क'' वर्ग के नगरों में रूपये 8000 या इससे अधिक प्रतिमाह वेतन पाने वाले सरकारी सेवकों को जिन्हें अन्य संस्थान अथवा होटल में ठहरना पड़े पूर्व षर्तों एवं प्रतिबन्धों के अधीन निम्नानुसार विषेष दैनिक भत्ता अनुमन्य होगाः–

(रूपये में)

क्र0–संख्या	वेतन सीमा	विषेष दैनिक भत्ते की दरें
1	2	3
1	रूपये 16400 प्रतिमाह या इससे अधिक वेतन पाने वाले।	400ण00
2	रूपये 8000 से रूपये 16399प्रतिमाह तक वेतन पाने वाले।	300ण00

(ख) उत्तर प्रदेष के बाहर के स्थानों पर सरकारी सेवकों को उन्हीं दरों से दैनिक भत्ता अनुमन्य होगा जैसा कि उन स्थानों में केन्द्र सरकार के कर्मचारियों

के लिए अनुमन्य है। यदि सरकारी सेवक को किसी होटल या अन्य संस्थान में जहां ठहरने और/अथवा ठहरने व भोजन की व्यवस्था षेड्यूल्ड टैरिफ पर उपलब्ध है, रहना पड़े तो उसे भारत सरकार के कर्मचारियों को अनुमन्य विषेष दर पर दैनिक भत्ता अथवा वास्तविक व्यय जो भी कम हो देय होगा। वास्तविक व्यय का तात्पर्य ठहरने के लिये दिये गए किराये से है। भोजन पर व्यय इसमें सम्मिलित नहीं होगा। वास्तविक व्यय की पुष्टि में वाउचर प्रस्तुत करना होगा।

(ग) प्रदेष के बाहर स्थानीय यात्राओं पर वास्तविक व्यय तथा निःषुल्क आवास अथवा निःषुल्क आवास एवं भोजन दोनों उपलब्ध होने की दषा में दैनिक भत्ते पर वर्तमान में जो प्रतिबन्ध हैं वे यथावत् रहेंगे।

4—सड़क द्वारा की जाने वाली यात्राओं के लिए सड़क मील भत्ताः—

सरकारी सेवकों को सड़क द्वारा की गई यात्राओं के लिए वित्तीय नियम संग्रह खण्ड—3 के नियम—23 (बी) (2) के अधीन सड़क मील भत्ता अनुमन्य है। सरकारी सेवकों को नये वेतनमानों में सड़क मील भत्ता अब निम्न प्रकार देय होगा।

(ए) रूपये 10ण्000 प्रतिमाह या उससे अधिक वेतन पाने वाले सरकारी सेवकः—

(क) मोटर कार, मोटर ट्रक, मोटर कैरियर या जीप कार से प्रतिमाह की गई सड़क यात्राओं के लिएः—

		रूपये प्रति कि0 मी0	
		पेट्रोल चालित वाहन	डीजल चालित वाहन
(1)	प्रथम 500 कि0 मी0 तक तय की गई दूरी के लिये	4ण्50	3ण्50
(2)	500 कि0 मी0 से अधिक परन्तु 1200 कि0 मी0 तक तय की गई दूरी के लिये।	3ण्25	2ण्75
(3)	1200 कि0 मी0 से अधिक तय की गई दूरी के लिये	षून्य	षून्य

(ख) उपरोक्त (क) में वर्णित वाहनों रूपये 2.00 प्रति कि0 मी0 इस

	के अलावा पेट्रोल/डीजल चालित अन्य वाहनों तथा मोटर साइकिल/स्कूटर इत्यादि से की गई सड़क यात्राओं के लिये।	प्रतिबन्ध के अधीन कि एक मास में ऐसी यात्राओं के लिए रूपये 400 से अधिक की धनराषि अनुमन्य न होगी।
(ग)	पेट्रोल/डीजल चालित वाहन के साधनों के अलावा अन्य वाहनों से/पैदल की गई सड़क यात्राओं के लिये।	रू0 0.60 प्रति कि0 मी0 इस प्रतिबन्ध के अधीन कि इस मास में ऐसी यात्राओं के लिए रू0 120 से अधिक धनराषि अनुमन्य न होगी।

(प्प) रू0 10ए000 प्रतिमाह से कम वेतन पाने वाले सरकारी सेवकः–

(क)	पेट्रोल/डीजल चालित वाहन के किसी भी साधन से की गई सड़क यात्राओं के लिये।	रू0 2.00 प्रति कि0मी0 इस प्रतिबन्ध के अधीन कि एक मास में ऐसी यात्राओं कि लिए रू0 400 से अधिक धनराषि अनुमन्य न होगी।
(ख)	पेट्रोल/डीजल चालित वाहन के साधनों के अलावा अन्य वाहनों से या पैदल की गई सड़क यात्राओं के लिये।	रू0 0.60 प्रति कि0 मी0 इस प्रतिबन्ध के अधीन कि एक मास में ऐसी यात्राओं के लिये रूपये 120 से अधिक धनराषि अनुमन्य न होगी।

(प्प्) यात्राओं पर जाते समय तथा गन्तव्य स्थान से वापसी में निवास स्थान से बस स्टेषन/रेलवे स्टेषन के बीच की जाने वाले अल्प दूरी की यात्राओं के लिये समस्त सरकारी सेवकों को रू0 1ण्75 प्रति कि0 मी0 के स्थान पर अब रू0 4.00 प्रति कि0 मी0 की दर से सड़क मील भत्ता ग्राह्य होगा। उक्त अल्प दूरियों की गणना पूर्ववत् वित्तीय नियम संग्रह खण्ड–3 के नियम–14 सपठित परिषिष्ठ–5 के आधार पर ही की जायेगी।

जनहित में की जाने वाली यात्राओं के सम्बन्ध में षासकीय सेवकों से यह भी अपेक्षित है कि वे टैक्सी इत्यादि के स्थान पर पब्लिक ट्रांसपोर्ट (रेलगाड़ी या बस) का यथासम्भव अधिकाधिक प्रयोग करें।

स्थानान्तरण की दषा में अन्य सुविधायेंः–

(अ) घरेलू सामान की ढुलाई–

सरकारी सेवकों को उनके स्थानान्तरण के अवसर पर व्यक्तिगत सामान की ढुलाई के लिये वित्तीय नियम संग्रह खण्ड–3 के नियम–42 (2) (1) (111) में अंकित भार की सीमा तक ढुलाई पर हुए वास्तविक व्यय की प्रतिपूर्ति अनुमन्य है। सरकारी सेवकों को उनके नये वेतनमानों में व्यक्तिगत सामान की ढुलाई पर हुए व्यय की प्रतिपूर्ति अब निम्न सीमा के अधीन की जायेगीः–

यदि यात्रा परिवार सहित की गई होः–

सरकारी सेवक/वेतन सीमा	व्यक्तिगत सामान की ढुलाई के लिये अधिकतम सीमा
1–रू0 16400 प्रतिमाह या इससे अधिक वेतन पाने वाले	6000 कि0ग्रा0 या 4पहियों का एक वैगन
2–रू0 8000 से रू0 16399 प्रतिमाह तक वेतन पाने वाले	6000 कि0ग्रा0 या 4पहियों का एक वैगन
3–रू0 6500 से रू0 7999 प्रतिमाह तक वेतन पाने वाले	3000 कि0ग्रा0
4–रू0 4100 से रू0 6499 प्रतिमाह तक वेतन पाने वाले	2500 कि0ग्रा0
5–रू0 4100 प्रतिमाह से कम वेतन पाने वाले	1250 कि0ग्रा0

यदि यात्रा स्वयं अकेले की गई होः–

यदि स्थानान्तरण के अवसर पर सरकारी सेवक ने स्वयं ही अकेले यात्रा की हो तो उस स्थिति में उल्लिखित भार के 2ध्3 भाग तक की अधिकतम सीमा तक के व्यक्तिगत सामान की ढुलाई का व्यय ही देय होगा।

(ब) एकमुष्त स्थानान्तरण अनुदान (कम्पोजिट ट्रान्सफर ग्रान्ट).

कम्पोजिट ट्रांन्सफर ग्रान्ट प्रदेष के षासकीय सेवकों को एक जिले से दूसरे जिले में स्थानान्तरण होने की दषा में देय होगा तथा इसमें अब तक मिल रहे पैकिंग भत्ता, आवास से रेलवे स्टेषन/बस स्टेषन के लिए सड़क मील भत्ता एवं सरकारी सेवकों तथा उसके परिवार के सदस्यों को स्थानान्तरण पर यात्रा की

दषा में मिलने वाले आनुषंगिक व्यय को समाहित माना जायेगा अर्थात् कम्पोजिट ट्रांसफर ग्रान्ट अनुमन्य होने पर अब उपरोक्त भत्ते देय नहीं होंगे।

एक जिले से दूसरे जिले में स्थानान्तरण होने की दषा में कम्पोजिट ट्रांसफर ग्रान्ट के रूप में सम्बन्धित सरकारी सेवक को आधे माह के मूल वेतन अधिकतम रू0 10ए000ध्. की सीमा के अधीन धनराषि अनुमन्य होगी।

जिले के अन्तर्गत एक स्थान से दूसरे स्थान पर स्थानान्तरण की स्थिति में कम्पोजिट ट्रांसफर ग्रान्ट के स्थान पर निम्नानुसार पैकिंग भत्ता अनुमन्य होगाः–

क्रम–संख्या	वेतन सीमा	पैकिंग भत्ते की दर (रू0 में)
1	रू0 6500 प्रतिमाह या इससे अधिक मूल वेतन पाने वाले	500ण्00
2	रू0 6499 प्रतिमाह तक मूल वेतन पाने वाले	250ण्00

स्थानान्तरण यात्रा सम्बन्धी व्यय को सीमित रखने के उद्देष्य से पत्रावलियों के माध्यम से स्थानान्तरण के जो प्रस्ताव उच्चाधिकारियों/मा0 मंत्रिगणों के अनुमोदन हेतु प्रस्तुत हों, उनमें यह अनिवार्य रूप से अंकित किया जाय कि चालू वित्तीय वर्ष में स्थानान्तरण यात्रा भत्ता के रूप में विभाग में कुल कितनी धनराषि उक्त मद पर देय हो चुकी है और कितनी धनराषि की देयता सृजित हो रही है।

2–ऐसे सरकारी कर्मचारियों को जिनके वेतनमान पुनरीक्षित नहीं हुए हैं/किये गये हैं अथवा जो वर्तमान वेतनमान बनाये रखने का

विकल्प प्रस्तुत करते हैं, यात्रा भत्ता की उपरोक्त विभिन्न संषोधित पुनरीक्षित दरों की अनुमन्यता के लिए उनके वेतन स्तर के निर्धारण हेतु ''वेतन'' का तात्पर्य मूल वेतन के अतिरिक्त दिनांक 1.1.1996 को षासनादेष संख्या वे0आ0–1–297ध्दस–48 (एम)ध्88, दिनांक 21.5.96 के अनुसार देय मंहगाई भत्ता और षासनादेष संख्या–वे0आ0–1–2043/दस–93–39 (एम)ध्93, दिनांक 14.10. 1993 तथा षासनादेष संख्या–वे0आ0–1–624ध्दस–39 (एम)ध्93 टी0सी0, दिनांक 16.8.1995 के अनुसार देय अन्तिरिम सहायता क्रमषः 100 रूपये प्रतिमाह की प्रथम किष्त तथा वेतन का 10 प्रतिषत परन्तु कम से कम 100 रूपये प्रतिमाह की द्वितीय किष्त का योग होगा।

3—यह आदेष दिनांक 1 जून, 1999 से प्रभावी होंगे अर्थात् उन सभी यात्राओं के सम्बन्ध में लागू होंगे जोकि उक्त तिथि को या उसके पष्चात् प्रारम्भ हुई हों परन्तु जिन मामलों में इन आदेषों के पूर्व प्रभावी नियमों/दरों के अधीन यात्रा भत्ता आहरित किया जा चुका होगा उन्हें पुनरोद्घाटित नहीं किया जायेगा।

4—वित्तीय नियम संग्रह खण्ड—3 के सुसंगत नियमों में आवष्यक संषोधन यथासमय किये जायेंगे।

सेवा में,

समस्त विभागाध्यक्ष एवं प्रमुख कार्यालयाध्यक्ष,

उत्तर प्रदेष।

मु0 हलीम खां,

सचिव।

संख्या सा.4दृ395 (1)/दस—99—600—99, तद्दिनांक

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवष्यक कार्यवाही हेतु प्रेषितः—

1—महालेखाकार, उत्तर प्रदेष, लेखा—प्रथम एवं द्वितीय, इलाहाबाद।

2—महालेखाकार, उ0प्र0, आडिट, प्रथम व द्वितीय, इलाहाबाद।

3—सचिवालय के समस्त प्रमुख सचिव/सचिव।

4—सचिव, विधान सभा/परिषद्, विधान भवन, लखनऊ।

5—निदेषक, वित्तीय प्रबन्ध प्रषिक्षण एवं षोध संस्थान, लखनऊ।

6—सचिवालय के समस्त अनुभाग।

7—वित्त (पदमाप दण्ड निर्धारण) अनुभाग।

आज्ञा से,

षिव प्रकाष,

संयुक्त सचिव।

TRAVELLING ALLOWANCE RULES

CHAPTER I

DEFINITIONS

NOTE—The definitions of the terms contained in Chapter II of the Fundamental Rules, Volume II of the Handbook, are generally applicable to the rules contained in this Volume except where the contrary is stated or is evident from the context.

1. Actual travelling expenses means the actual cost of transporting a government servant with his personal luggage, including charges for ferry and other tolls and for carriage of camp equipment, if necessary. It does not include charges for hotels, travellers' bungalows or refreshments or for the carriage of stores or conveyances or for presents to coachmen and the like; or any allowance for such incidental losses or expenses as the breakage of crockery, wear and tear of furniture and the employment of additional servants.

2. Camp equipage means the apparatus for moving a camp.

3. Camp equipment means tents and the requisites for pitching and furnishing them or, where tents are not carried, such articles of camp furniture as it may be necessary, in the interests of the public service, for a government servant to take with him on tour.

4. [Deleted.]

5. Day means a full calendar day of 24 hours reckoned from midnight to midnight.

NOTE—In the case of members of the railway police, an absence from headquarters which does not exceed twenty-four hours shall be reckoned as one day at whatever hours the absence begins or ends.

5-A. Daily Allowance—Daily allowance is a uniform allowance for each day of absence from headquarters on duty at a place beyond a radius of eight kilometres which is intended to cover the ordinary daily charges incurred by a government servant in consequence of such absence while on tour.

6. Family means a government servant's wife or husband, as the case may be, legitimate children and step-children residing with and wholly dependent upon the government servant and it includes, in addition, parents, sisters and minor brothers, if residing with and wholly dependent upon the government servant, but does not include more than one wife for the purpose of these rules.

NOTES—(1) An adopted child shall be considered to be a legitimate child if, under the personal law of the government servant, adoption is legally recognised as conefrring on it the status of a natural child.

(2) A government servant's legitimate daughters, step-daughters and sisters whose ganna or rukhsat has been performed, shall not be regarded as wholly dependent upon the government servant.

7. First appointment includes the appointment of a person not at the time holding any post under the Government, even though he may have previously held such a post.

7-A. Government means "the State Government of Uttar Pradesh" unless the contrary is evident from the context.

8. Heads of Departments, include all authorities designated as such under the rules dealing with delegations under the Fundamental Rules. See Statement I, Part IV of Volume II of the Handbook.

9. [Deleted.]

9-A. Mileage Allowance—Mileage Allowance is that form of travelling allowance which is calculated on the distance travelled and which is given to meet the cost of a particular journey.

10. Pay, for the purpose of calculating travelling allowance, is as is defined in the Fundamental Rules.

10-A. [Deleted.]

11. Public conveyance means a railway train or other conveyance which plies regularly for the conveyance of passengers, but it does not include a taxi or other conveyance which is hired for a particular journey.

11-A. Hills, for the purposes of calculating travelling allowance at special rates admissible for journeys in the hills, include the following tracts:

(1) Dehra Dun—The whole of the Chakrata Tahsil and the territory in the Mussoorie hills lying to the north and east of the Dehra Tahsil between the rivers Ganga and Yamuna at a height above that of Rajpur.

(2) Almora—The whole of this district.

(3) Naini Tal and Garhwal—The territory above the submontane road. Journeys above this road, except those between Haldwani and Kathgodam, will be treated as journeys in the hills. All journeys and halts between Haldwani and Kathgodam and

the journeys along the submontane road and below it will be considered to be in the plains : Tanakpur, Chhini, Dogari, Jaulasil, Chorgallia, Haldwani, Lamchaur, Kaladhungi, Bailparao, Chhoi, Ramnagar, Dhela, Laldhang, Jhirna and Kalagarh.

NOTE—Kotdwara is situated above the submontane road and is included in the hills.

(4) Mirzapur—The area lying south of Kaimur Range and River Sone.

(5) Tehri-Garhwal—The whole of this district.

(6) Pithoragarh—The whole of this district.

(7) Chamoli—The whole of this district.

(8) Uttarkashi—The whole of this district.

11-B. Transfer means the movement of a government servant from one headquarters station in which he is employed to another such station, either—

(a) to take up the duties of a new post, or

(b) in consequence of a change of his headquarters.

CHAPTER II

GENERAL RULES

Extent of Application

12. Subject to the provisions of "The All-India Services (Travelling Allowances) Rules, 1954" reproduced in Appendix I, the rules contained in this volume of the Handbook are applicable to all persons in the service of the Government serving under the control of the Government. The rules apply also to persons not in the service of the Government but who are required by the Government to undertake journeys in connection with the transaction of Government business.

General Principles

12-A. Travelling allowance is a compensatory allowance [Fundamental Rule 9(5)] and, like all compensatory allowances, must be so regulated that it is not on the whole a source of profit to the recipient (Fundamental Rule 44). A Government servant’s claims to travelling allowance should be regulated by the rules in force at the time the journey in respect of which they are made was undertaken.

Audit Instruction—No revision of claims of travelling allowance is permissible in cases where a government servant is promoted or reverted or is granted an increased rate of pay with retrospective effect in respect of the period intervening between the date of promotion or reversion or grant of increased rate of pay and that on which it is notified, unless it is clear that there has been an actual change of duties.

13. Save as specially provided in these rules, no travelling allowance is granted to meet the expenses of the families of government servants accompanying them when travelling on duty.

14. For the purpose of these Rules the point in a station from or at which a journey should be held to commence or end shall be the Collector's Office, or if there be no Collector's Office, or if the distance between the starting point or the point visited and the railway station or bus stand exceeds eight kilometres, the actual starting point or points visited.

Explanatory Note—The intention of the above rule is that if the distance between the actual starting point—irrespective of whether it is the office or residence of a Government servant—and the railway station or bus stand exceeds eight kilometres, the journey should be held to commence from that point even when it is the government servant's residence, and mileage allowance will be admissible from that point to the railway station or bus stand.

Exception—In respect of journeys between Allahabad and the Naini Central Prison and between Allahabad and the Naini Leper Asylum, and vice versa, the journeys shall be held to commence or end at Allahabad at the actual starting or finishing point, as the case may be.

NOTE—A table of distances from the Collector's Office to the railway station and/or bus station in various districts is given in Appendix V.

Travelling by alternative routes and conveyances

14-A. (1) When it is possible to travel between two places either by alternative railways or by alternative roads, then travelling allowance for the journey by rail or by road, as the case may be, shall be calculated according to the route actually taken; provided that if—

(a) there is a considerable difference either in respect of the time taken on the journey or of its cost, between the route actually taken and any other route; and

(b) the controlling officer, after making such inquiry as he considers necessary, is not satisfied that it was in the interests of Government work that the journey should be performed by the longer route,

he may order the allowance to be calculated as if the journey had been performed by the shortest or cheapest route available.

NOTE—For journeys between Dehra Dun and Mussoorie and Landour the prescribed route is via the Sunny View Road. The route between Tanakpur and Almora is via Haldwani.

(2) When it is possible to travel between places either by rail or by road and the journey is actually made by road, then mileage allowance shall be calculated as if the journey had been by rail, unless (a) mileage allowance calculated by road is less expensive than mileage allowance calculated by rail, or (b) the controlling officer is satisfied that it was in the interest of government work that the journey should be made by road. In either case, the controlling officer should give a certificate to that effect on the travelling allowance bill; and in the latter case the certificate should also state briefly the reasons which rendered it necessary that the journey should be made by road instead of by rail.

(3) When it is not possible to travel between places by rail or the places are not connected by rail, the mileage allowance shall be calculated as if the journey had been performed by bus. Full road mileage allowance to which a government servant is entitled under rule 23(B)(2) may, however, be admitted in cases where the controlling officer is satisfied that it was in the interest of government work that the journey should be made by road. In such a case, the controlling officer should give a certificate to that effect on the travelling allowance bill. The certificate so recorded should also state briefly the reasons which rendered it necessary to perform the journey by road instead of by bus.

Explanation (l)—Where a journey between two places can be performed partly by rail and partly by road, then the journey cannot be said to have been performed between places not connected by rail; for instance, journey between Lucknow and Naini Tal cannot be said to be a journey between places not connected by rail and the journey between Kathgodam and Naini Tal only will be treated as journey between places not connected by rail.

(2)—In deciding whether any public interest is served by the journey by road which would not have been served had the officer travelled by rail or bus, the guiding factors should be such as the saving of public time, or inspection work on route, etc.

NOTE—(1) The certificate is not required in respect of journeys which the government servants of the Public Works Department, the Agricultural

Engineering Department and Irrigation Department have to undertake within their jurisdiction involving road or en route inspections but it should invariably be given in respect of (1) journeys performed within jurisdiction between places connected by rail which do not involve such inspections,and (ii) journeys beyond jurisdiction.

NOTE—(2) [Deleted.]

NOTE—(3) A government servant should specify on his travelling allowance bill all relevant details of the means of conveyance used by him, and whether the vehicle was supplied by the Government, a Local Fund, Local Body or a Public Sector Undertaking or was it his own and the propulsion charges were paid by him or was it his own but the propulsion charges were paid by another government servant, or was it a hired (singly or jointly with another Government servant or servants) or borrowed, or whether he travelled by public motor service, etc.

If he claims road mileage allowance, he should, except in respect of journeys between residence or Collector's Office and railway station, make out a single travelling allowance bill for each month claiming only for the first 1,200 kms. of all road journeys undertaken during the month and should also give the following certificate on the bill:

"Certified that the road journeys (excluding the journeys between residence or Collector's Office and railway station) for which mileage allowance has been claimed in this bill for the month of _____19_____under rule 27(B) at the prescribed rates were performed by me as follows:

(i) _____kms. by motor car, motor truck, motor carrier, jeep car.

(ii) _____kms. by other means of conveyance.

Also certified that the said vehicle was—

my own and the propulsion charges of which were borne by me borrowed by me but propulsion charges were paid by me

hired by me alone/jointly with marginally named government servants*,

_____

* (Give full name and designation)

and that I travelled in it alone/accompanied by government servants noted on the margin.

(Strike out whatever is irrelevant and/or substitute whatever is applicable).

Exception—In the case of an officer who is his own controlling officer in respect of certain classes of travelling allowance bills (e. g. District Magistrate for journeys within his jurisdiction), road mileage allowance may be claimed by him in a separate travelling allowance bill for each month in respect of such of the road journeys undertaken during the month for which he is empowered to act as his own controlling officer; provided that a copy of the prescribed certificate furnished by him in that connection is invariably attached to his claim for road mileage allowance in respect of the residual road journeys, if any, undertaken during the month for which some other officer may be the competent controlling officer; provided further that the road mileage allowances claimed in any one month in both the travelling allowance bills are only for the first 1,200 kilometres of all road journeys undertaken during the month other than those between residence or Collector's Office and railway station.

NOTE—(4) When a journey is made by road and travelling allowance is calculated as if the journey had been by rail, daily allowance may be claimed under rule 27 (A) (a) (ii) on the basis of the actual stay of the government servant at the place visited by him and irrespective of the timings of railway trains.

Classification of government servants

15. The travelling allowance admissible to a government servant depends on—

(1) his classification for the purpose of calculating travelling allowance, and

(2) the nature of the travelling for which the allowance is claimed.

16. With the exception of certain high officials to whom special rules apply (see Chapter V), government servants are divided into the following categories for the purpose of calculating travelling allowance:

(i) Category-I—All government servants in receipt of pay exceeding Rs 1,500 per mensem and officers belonging to the All India Services.

(ii) Category-II—All government servants in receipt of pay between Rs 701 and Rs 1,500 per mensem.

(iii) Category-III—All government servants in receipt of pay between Rs 320 and Rs 700 per mensem excluding those specified in Category IV below.

NOTE—The agent of a government treasurer who goes to inspect the books of tahvildars and Paid Apprentices in district offices and Civil Courts will be treated for purposes of travelling allowance as government servant of Category—III.

(iv) Category-IV—All government servants drawing pay in the scales of Rs 305—390 and Rs 315—440 and their selection grades and the government servants drawing fixed pay up to Rs 350 per mensem.

NOTE—Potdars should be treated as government servants of the Category-IV.

16-A. The category to which a retired government servant belongs on his re-employment shall be determined with reference to the pay which he actually receives plus the amount of pension, if any, which he is permitted to draw in addition to pay, if part of it has been commuted, what he would have drawn had there been no commutation.

17. [Deleted.]

18. [Deleted.]

19. A government servant during transfer from a post in one category to a post in another category belongs to the category to which the lower post of the two belongs.

Travelling Allowance of private persons and part-time Government Servants

20. In the case of—

(a) part-time government servants or government servants wholly or partly paid by fees; and

(b) persons who, not being servants of the Government, are required to serve on any board, conference, committee or commission convened under orders of the Government for the purpose of transacting or advising on any government business, or to conduct an examination held by order of the Government, or to perform any public duty in an honorary capacity,

the category to which such government servants, or persons not in service of the Government, belong for the purpose of calculating travelling allowance shall be

decided by the Government or by any other authority to whom the Government have delegated the necessary power (See Appendix X):

Provided that non-official persons as described in (b) above may be granted actual travelling, hotel and conveyance expenses in lieu of travelling allowances, if it is considered that such allowances are inadequate.

NOTE—1 The following part-time government servants have been declared as belonging to the Category-I for the purpose of calculating their travelling allowance:

(1) Public Analyst to Government,

(2) Administrator General and Official Trustee.

NOTE—2 (1) The travelling allowance of non-officials who are required to serve on committees convened by the Government, as distinct from committees constituted by the Uttar Pradesh Legislature, shall be regulated as follows:—

(i) If all the non-official members of a committee are also members of the Legislature, or if a committee includes members of the Legislature as well as other non-officials, travelling and daily allowances at the rates ordinarily admissible to government servants of Category——I should be allowed to all non-official members irrespective of whether they are members of the Legislature or not; provided that if the committee meets at the same station where a session of the Legislature is held and the meetings of the committee are held during immediately before or in continuation of, the session of the Legislature, then such of the non-official members of the committee as are also members of the Legislature will not be eligible for any travelling and daily allowances for attending the meetings of the committee in respect of the journeys and the days for which they are entitled to draw travelling and daily allowances for attending the session of the Legislature under the U. P. Legislative Chambers (Members' Emoluments) Rules.

Exception—The non-official members of the Board of High School and Intermediate Education, Uttar Pradesh, and its committees, other than members of the Legislature, whose monthly income is Rs 1,500 per mensem or below will be paid travelling and daily allowances at the rates ordinarily admissible to government servants of Category-II.

(ii) For journeys by rail within Uttar Pradesh the members of the Legislature will not be entitled to any rail fare as they are entitled to use railway coupons for such journeys. However, if the members of the Legislature have to travel outside Uttar Pradesh in connection with the work of the Committee/Commission to which they have been appointed and the railway coupons for that year have been fully utilised as per the concerned rules, travelling allowance and daily allowance as provided

for Category-I government servants will be admissible to them after a certificate regarding the utilization of the coupons is given by them. For journeys within Uttar pradesh in connection with the work of committee/commission, the members of the Legislature should utilise the railway coupons or the passes of the U.P. State Road Transport Corporation. For such journeys no fare will be payable.

(iii) If a committee consists of non-officials none of whom is a member of the Legislature, travelling and daily allowances shall be allowed at rates which should be decided by the administrative department of the Government in consultation with the Finance Department. This should ordinarily be done before orders constituting the Committee are issued.

(iv) (1) The following non-official members of any State level board, conference, committee or commission appointed or convened by Government, or those who conduct any examination under the orders of Government, or perform any other Government duty in an honorary capacity, who are declared as belonging to Category-I for the purpose of calculating travelling allowance under sub-rule (b), may travel by air or air-conditioned coach:

(a) Retired government servants who were entitled to avail of this facility on the basis of pay drawn at the time of retirement according to the then existing rules, provided that such a facility is available on that pay under the rules in force on the crucial date.

(b) Non-official members associated with any Government or private sector undertaking where such a facility is normally admissible to them according to its rules or orders.

(c) Non-official members who in their private life are accustomed to travel by air or air-conditioned coach.
(2) In special circumstances as mentioned below, any other non-official member may also be permitted to travel by air or air-conditioned coach:

(a) Journey by air-conditioned coach: where owing to the concerned member's health, old age or disability journey by this mode is considered necessary.

(b) Journey by air: Where air travel is necessary from the point of view of the work and such a journey is in public interest.

(v) The grant of travelling allowance for journey by air or air conditioned coach referred to in (iv) above, will be regulated according to the rates at, and the conditions on, which such a facility is admissible under the rules to the eligible government servants and Departments of the Government are authorised to finalise the claims arising in this regard (See also Appendix X).

2(2). Non-official members of local committees (as distinct from committees convened by the Government at headquarters) are expected to attend the meeting of such committees at their local centres without incurring any heavy expenditure and, therefore, no travelling allowance should be necessary. In case, however, the administrative department considers it necessary to allow travelling allowance in respect of any such committee, the rates to be allowed shall be fixed by that department in consultation with the Finance Department.

NOTE—(3)-(1) All order appointing a board, conference, committee or commission should state that travelling allowance to a non-official member will be admissible only from and to the usual place of his residence and that where concession fares for return journeys are allowed by the railway, travelling allowance will be limited to the actual cost of the return ticket plus an allowance for incidental expenses calculated at the rate admissible to him according to his classification each way. A copy of the orders should be furnished to the Accountant General together with the following information:

(i) Name and full address of each member;

(iii) Designation of the controlling officer;

(iii) The rates of travelling allowance to be allowed; and

(iv) The head of account (major, minor and detailed heads) to which the charge is debitable.

Exception (1)—If during the currency of the Session of the Legislature, a Member of the Legislature present at Lucknow is required to attend a meeting of a board/committee etc., at a place other than Lucknow he will be entitled to travelling allowance from Lucknow to the place of meeting and back instead of from and to the usual place of his residence.

(2) Payment of the travelling allowance claims of non-official members will ordinarily be made at the treasury of their districts. In the case of members of the State Legislature, however, payment may also be made at the Lucknow treasury as specified by the controlling officer on the travelling allowance bill. The controlling officer should send his specimen signature to the treasuries at which he authorises payment of travelling allowance claims.

NOTE—(4) Non-official persons referred to in clause (b) of rule 20 above should invariably certify on their travelling allowance bills that travelling allowance in respect of journeys mentioned in the bill is being drawn for the first time and has not been, nor will thereafter be, claimed from the same or any other source. Only Gazetted Government servants shall be appointed controlling officers in respect of such travelling allowance bills. The administrative department constituting such committees, etc., will appoint controlling officers in respect of travelling allowance bills of such non-official members. Controlling officers will scrutinise

the bills carefully, in particular, they will, as far as possible, verify before countersigning a bill that travelling allowance for any journey charged for in the bill has not been drawn before from the same or from any other source.

20-A. (1) Persons who, not being servants of the Government are called as witnesses in a departmental inquiry either by the authority conducting the inquiry or on behalf of the government servant whose conduct is under inquiry, shall receive the same travelling allowance and diet money as are admissible to non-official witnesses summoned in criminal cases, provided that in the case of such persons who are called on behalf of the government servant whose conduct is under inquiry, the payment of travelling allowance and diet money shall be subject to the following principles:

(a) travelling allowance may be paid to witnesses summoned in the event of the government servant concerned clearing himself ;

(b) such allowances will be paid only in respect of witnesses whose evidence is considered of material value by the authority conducting the inquiry ; and

(c) in exceptional cases the authority conducting the inquiry may, on grounds to be recorded, recommend to the Government that the principles laid down above be departed from owing to special reasons. In such cases it will be for the Government to decide, after taking into consideration all the circumstances of the case, whether the recommendation should be accepted or not.

The authority conducting the inquiry shall determine the category of each witness for the purpose of calculating travelling allowance and diet money under the scale prescribed for witnesses in criminal cases.

(2) The scale prescribed for witnesses in criminal cases is as follows:

Class of witness	Mileage allowance by rail	Mileage allowance by road	Dist money per diem
I	One first class fare each way	Beyond diet money, no travelling allowance is ordinarily admissible for journeys by road, but in special circumstances, the actual expenses incurred up to a maximum limit of Re. 0.50 a kilometre in the case of first class witnesses and Re. 0.37 kilometre in other cases, may be allowed by the court.	Rs. 8
II	One second class fare each way.		Rs. 5

(The above rates have come into force with effect from April 1, 1983. vide Home (Police) Anubhag-9, Notification no. 1158/VIII-9-(5)/77, dated November 8, 1983).

21. Honorary munsifs, honorary deputy collectors and honorary magistrates who, when employed on government work, whether judicial or extra-judicial, have to travel a distance exceeding eight kilometres from their residence are entitled to draw travelling allowance as government servants of the second category.

Note—Travelling allowance under the above rule is admissible only in respect of journeys which are undertaken for the performance of some special government work in accordance with the orders of the District Officer (e. g. presiding at elections, holding a local inquiry, supervising public festivals, giving evidence in their official capacity, etc.). The rule does not contemplate the grant of any travelling allowance to the honorary servants for journeys performed by them from their usual place of residence to the place where they regularly hold their courts.

21-A. Private individuals summoned from outside by the Government or other authority for selection as candidates for appointment under the Government may, in special cases, be granted travelling allowance at rates to be specifically fixed in each case. In cases where an authority other than Government wishes to call private individuals for an interview, it should obtain the previous sanction of the Government if it proposes to grant any travelling allowance.

21-B. Lekhpals in the plains and Patwaris in the hill districts of Uttar Pradesh shall be entitled to travelling allowance under the rules in this handbook.

21-C. All persons serving under Government on daily wages basis, if they undertake journey in connection with the transaction of government business will get travelling and daily allowance at the rates admissible to regular government servants. The admissibility of travelling allowance will be determined on the basis of the wages as may be payable to them finally for the month in which the journey is undertaken.

CHAPTER III

RULES FOR ORDINARY JOURNEYS

22. Travelling allowances are of the following kinds :

(1) Mileage allowances for travel by rail.

(2) Mileage allowances for travel by road.

(3) Mileage allowances for travel by air.

(4) Daily allowances.

(5) Permanent monthly allowances.

23. The following are the various rates of allowance for different categories of government servants:

(A) Mileage allowance for travel by railway

(1) Category-I—One fare of the first class or, if there is no first class available, then one fare of the class by which the government servant actually travels, whichever is less, and an allowance for incidental expenses at 3.5 paise per kilometre.

Where second class air-conditioned sleeper coach is available in a train, the following officers of Category-I, who are not entitled to travel by first class air-conditioned coach, may travel at their discretion, in second class air-conditioned sleeper coach and will be entitled to reimbursement of the actual fare including surcharge:–

(a) those drawing pay more than Rs. 1,850 in the revised (1979-80) scales;

(b) those drawing pay more than Rs. 1,500–(i) in the unrevised scales, or (ii) who have not opted to elect the revised (1979-80) scales.

Category-II—For those government servants drawing pay of Rs. 701 per mensem or more, one fare of the first class or, if there is no first class availble, then one fare

of the class by which government servant actually travels, whichever is less, and an allowance for incidental expenses at 3 paise per kilometre.

Category-III—For those government servants drawing pay of Rs. 650 per mensem or more, one fare of the first class or, if there is no first class available, then one fare of the class by which the government servant actually travels, whichever is less, and for those drawing pay of Rs. 320 and more, but less than Rs. 650, one fare of the second class and an allowance for incidental expenses at 2 paise per kilometre in both cases.

Category-IV—One fare of the second class and an allowance for incidental expenses calculated at 1 paisa per kilometre.

NOTE—In cases in which the rate of incidental expenses admissible to government servants on the basis of the classification in the old scales of pay is reduced as a result of the classification in the new scales of pay, the government servants concerned shall not draw incidental expenses at a rate lower than what they were entitled to according to the old classification but daily allowance will be regulated on the basis of pay in the revised scales as admissible under the rules.

Exception 1—Non-gazetted members of the police force when escorting State prisoners who are allowed to travel by a class which is higher than that to which the former are entitled, shall be allowed in respect of journeys by rail—

(i) a single railway fare of the class by which the State prisoner actually travels, in lieu of the single railway fare of the class to which they are entitled, plus

(ii) the other additional allowances for journeys by rail which may be admissible to them at the rates prescribed in the rules.

Exception 2—[Deleted.]

Exception 3—[Deleted.]

Exception 4—The personal staff of the Ministers, the Speaker of the Legislative Assembly and the Chairman of the Legislative Council, not entitled to travel by the first class, may travel by that class, when undertaking a rail journey on official work with the Minister or the Speaker or the Chairman, as the case may be, and draw one fare of the first class plus an allowance for incidental expenses ordinarily admissible to them.

Exception 5—[Deleted.]

(2) For the purpose of this rule accommodation shall be regarded as not available if no train possessing that accommodation stops at the station where the government servant travelling desires to alight, or when the accommodation permissible by this

rule is available on some trains but not on others and a government servant has, in the interest of government work which must be certified by the controlling officer, to travel by a train in which it is not available. A government servant of the Category—IV shall, however, in no case be allowed a higher class accommodation than second class.

(3) When through booking involves the payment for part of a journey of rates for a class higher than is permissible under the rule, the government servant is entitled to accommodation for that part by the higher class.

Audit Instruction—This clause should be interpreted as allowing a government servant the benefit of higher class fare for the entire journey only in cases where the railway company does not issue a through ticket for the class to which the government servant is entitled for the portion of the line, and for a higher class over another line or railway which does not provide accommodation of the former class.

NOTE—The above audit instruction will not be applicable to a government servant who has sufficient time to purchase fresh tickets at an intermediary station where he has to change trains. In such a case the government servant should purchase separate tickets for the portions of a journey on different railways as he will be entitled only to the fares permissible under sub-clause (A) (1) of this rule.

(4) [Deleted.]

(5) When a government servant is entitled to or is allowed free transit by rail, his travelling allowance must be reduced by the amount of the fare or fares which but for such free transit he would have paid, as shown on his pass. But if he did not use the pass in respect of one or more of the fares which it covered, a deduction in respect of that fare or fares will not be made, provided the government servant gives a certificate that he did not use the pass for that fare or fares.

(6) When a government servant travels at a concessional rate his mileage allowance will be restricted to the actual cost of the railway ticket plus an allowance for incidental expenses calculated at the rate admissible to him under clause (1) of this rule. In cases where concessional fares are allowed for return journeys, the mileage allowance for the return journey will be limited to the actual cost of the return ticket plus an allowance for incidental expenses calculated at the rate admissible to him under clause (1) of this rule each way.

NOTE—The expression "actual cost" occurring in the second sentence of the above rule includes the deduction to which a claim from the railway for refund of the cost of the unused return half of a ticket is subject. A claim for recovery of this amount from the Government should be supported by a certificate signed by the controlling officer to the effect that he is satisfied that the government servant

concerned was prevented from utilising the return half of his ticket for reasons which should be stated. At the same time the claimant should produce documentary proof to show that his claim for refund of the unused return half of the ticket from the railway was subject to or would have been subject to percentage deduction had the claim for refund been allowed.

(7) All claims for full mileage allowance for travel by railway must be supported by a certificate in one of the following forms according to the circumstances:

"Certified that concessional rates were not obtainable for any of the journeys covered by this bill."

Or,

"Certified that the concessional rates obtainable for the journeys on (date) could not be availed of for the following reasons:

_____

_____"

23 (AA). Travelling by air-conditioned coach at public expense in railway train, where such a facility is available, is admissible only to those government servants drawing pay of Rs. 2,600 per mensem or above in the revised (1979-80) scales of pay. The above concession is admissible for journeys on tour only and not for journeys on transfer.

NOTE—1 The facility of travel by rail in air-conditioned coach will also be admissible to such government servants (including officers of All India Services) whose scales of pay have not been revised or, if revised, they have opted to retain their old scales of pay, and are in receipt of pay of Rs. 2,000 per mensem or more.

NOTE—2 For admissibility of revised rates of travelling allowance to such government servants whose scales of pay have not been revised or who opt to retain their old scales of pay, the dearness allowance/additional dearness allowance as admissible on July 1, 1979 will be added to their pay.

23 (AAA). (1) All categories of government servants will be entitled to reimbursement of charges for sleeper berth for the overnight journeys, reservation charges of a seat and other surcharges of the entitled class in addition to the normal railway fare. Such charges levied by railways in respect of all classes of rail accommodation will be treated as part of the railway fare.

(2) Where an official journey by train is cancelled in public interest, cancellation and reservation charges, as the case may be, will be reimbursed to the government servant from the budget head relating to office contingencies directly by the department/office concerned in which he is employed, on furnishing a certificate to be recorded by the Controlling Officer, or by the government servant himself if he is the Controlling Officer in respect of his own travelling allowance, that the journey has been cancelled in public interest.

(B) Mileage allowance for travel by road

(1) Travelling by road includes travelling on canal banks and by steam launch or boat on rivers and canals.

(2) The rates are as follows:

(1) Government servants of Categories—I and II—

(a) Motor car, motor truck, motor carrier and jeep car—

(i) For distance covered up to first 500 kilometres.	Rs. 1.50 per kilometre.
(ii) For distance beyond 500 kilometres, but up to 1,200 kilometres.	Rs. 1.20 per kilometre.
(iii) For distance covered beyond 1,200 kilometres in a month.	Nil.
(b) Road journeys performed by conveyance driven by petrol/diesel, other than those mentioned in (a) above, e.g. motorcycle/scooter, etc.	Rs. 1.00 per kilometre subject to the condition that for such journeys an amount more than Rs. 200 shall not be admissible in one month.

(2) Government servants of Category-III—

Road Journey performed by any means of conveyance driven by petrol/diesel.	Re. 1.00 per kilometre, subject to the condition that for such journeys an amount more than Rs. 200 shall not be admissible in one month.

(3) Government servants of Categories-I, II and III—

By any means of conveyance other than those driven by petrol/diesel.	Re. 0.50 per kilometre, subject to the condition that for such journeys an amount

	exceeding Rs. 50 shall not be admissible in one month.

(4) Government servants of Category-IV—

Road journey by any means of conveyance.	Re. 0.50 per kilometre, subject to the condition that for such journeys an amount more than Rs. 50 shall not be admissible in one month.

(5) Road mileage allowance at the rate of Rs. 1.50 per kilometre shall be admissible to government servants of all categories for journeys undertaken from the place of residence to the bus/railway station while proceeding to, and on return from, the destination. For this purpose the distance will be calculated in accordance with rule 14 read with Appendix V. [See also Appendix XIII for rates in force between September 29, 1981 and July 19, 1983.]

NOTE—Mileage allowance may be drawn for journeys on foot also provided that in the case of government servants of Categories-I, II and III, the allowance shall be down at the lowest of the above rates, i.e., at the rate mentioned in clause (3) above.

Exception 1—Government servants travelling in the hills are entitled to an increase of 331/3 per cent over the rates of road mileage allowance mentioned above.

Exception 2—Senior auditors, assistant auditors and peons of the Local Fund Accounts Department entitled to a fixed monthly allowance under rule 38, will draw mileage allowance for road journeys at half the rates as may be admissible to them under the rules for the journeys performed by them on duty.

NOTE—1 When a government servant travels in another State, the rates of mileage allowance admissible to him will be the same as mentioned above including those for hills, provided that the enhanced rates for hills will be allowed on the production of a certificate to the effect that the journey was performed in hill areas of that State.

NOTE—2 Government servants who undertake a journey on government work or on transfer will be entitled to reimbursement of the amount of toll tax paid by them on production of a certificate. This expenditure will be shown in the travelling allowance bills.

(3) Fractions of a kilometre will be ignored in the total of a bill for travelling allowance at mileage rate, but not in the various items of the bill.

(4) Government servants on tour to Delhi, Bombay, Madras and Calcutta will be reimbursed conveyance charges incurred on local journeys in connection with Government work, subject to the following conditions:

(i) Under rule 14 the fixed point of commencement and termination of local journey will be the Collector's Office at Bombay, Madras and Calcutta and the "U. P. Niwas" at Delhi.

(ii) Government servants of Categories-I and II will be entitled to actual taxi charges, but employees of Categories-III and IV will, instead of taxi, be entitled to the actual fare of the conveyance to which they are entitled under the rules.

Government servants of Categories-III and IV may undertake local journeys for Government work at Delhi in "three-wheeler scooter-taxi" and be reimbursed the actual expenses incurred thereon, provided the concerned government servant furnishes a certificate to this effect and the controlling officer is satisfied that the conveyance to which he was entitled was not available or it was neither possible nor in public interest to travel by that conveyance.

(iii) Except in case of government servants of Category-I, a deduction of 25 per cent will be made from the amount of daily allowance otherwise admissible at those places under the rules.

(iv) Reimbursement will be limited to the actual expenses incurred on taxi/conveyance charges. In each case the government servant will have to furnish on the travelling allowance bill, which will be countersigned by the controlling officer after satisfying himself about the details furnished in the bill, a certificate in the following form in respect of the local journey:

"CERTIFICATE

I certify that the amount claimed in this bill in respect of the local journeys performed by me on Government work in _____ is equal

name of the city)

to the amount actually spent by me on the conveyance to which I am entitled.

Name _____

Designation _____"

The officers who are their own controlling officers for the purpose of travelling allowance bills will also furnish a certificate in the above form in respect of local journeys in those cities.

Exception—Actual taxi charges in respect of the local journeys on Government work in Bangalore, Ahmedabad, Patna, Simla, Hyderabad, Chandigarh and Srinagar (Jammu & Kashmir) also will be reimbursed to government servants of Category-I, subject to the provisions of clauses (iii) and (iv) above.

NOTE—3 [Deleted.]

NOTE—4 [Deleted.]

NOTE—5 [Deleted.]

NOTE—6 [Deleted.]

NOTE—7 [Deleted.]

(B) Mileage allowance for travel by road

(1) Travelling by road includes travelling on canal banks and by steam launch or boat on rivers and canals.

(2) The rates are as follows:

(1) Government servants of Categories—I and II—

(a) Motor car, motor truck, motor carrier and jeep car—

(i) For distance covered up to first 500 kilometres.	Rs. 1.50 per kilometre.
(ii) For distance beyond 500 kilometres, but up to 1,200 kilometres.	Rs. 1.20 per kilometre.
(iii) For distance covered beyond 1,200 kilometres in a month.	Nil.
(b) Road journeys performed by conveyance driven by petrol/diesel, other than those mentioned in (a) above, e.g. motorcycle/scooter, etc.	Rs. 1.00 per kilometre subject to the condition that for such journeys an amount more than Rs. 200 shall not be admissible in one month.

(2) Government servants of Category-III—

Road Journey performed by any means of	Re. 1.00 per kilometre, subject to the

conveyance driven by petrol/diesel.	condition that for such journeys an amount more than Rs. 200 shall not be admissible in one month.

(3) Government servants of Categories-I, II and III—

By any means of conveyance other than those driven by petrol/diesel.	Re. 0.50 per kilometre, subject to the condition that for such journeys an amount exceeding Rs. 50 shall not be admissible in one month.

(4) Government servants of Category-IV—

Road journey by any means of conveyance.	Re. 0.50 per kilometre, subject to the condition that for such journeys an amount more than Rs. 50 shall not be admissible in one month.

(5) Road mileage allowance at the rate of Rs. 1.50 per kilometre shall be admissible to government servants of all categories for journeys undertaken from the place of residence to the bus/railway station while proceeding to, and on return from, the destination. For this purpose the distance will be calculated in accordance with rule 14 read with Appendix V. [See also Appendix XIII for rates in force between September 29, 1981 and July 19, 1983.]

NOTE—Mileage allowance may be drawn for journeys on foot also provided that in the case of government servants of Categories-I, II and III, the allowance shall be down at the lowest of the above rates, i.e., at the rate mentioned in clause (3) above.

Exception 1—Government servants travelling in the hills are entitled to an increase of 331/3 per cent over the rates of road mileage allowance mentioned above.

Exception 2—Senior auditors, assistant auditors and peons of the Local Fund Accounts Department entitled to a fixed monthly allowance under rule 38, will draw mileage allowance for road journeys at half the rates as may be admissible to them under the rules for the journeys performed by them on duty.

NOTE—1 When a government servant travels in another State, the rates of mileage allowance admissible to him will be the same as mentioned above including those for hills, provided that the enhanced rates for hills will be allowed on the production of a certificate to the effect that the journey was performed in hill areas of that State.

NOTE—2 Government servants who undertake a journey on government work or on transfer will be entitled to reimbursement of the amount of toll tax paid by them on production of a certificate. This expenditure will be shown in the travelling allowance bills.

(3) Fractions of a kilometre will be ignored in the total of a bill for travelling allowance at mileage rate, but not in the various items of the bill.

(4) Government servants on tour to Delhi, Bombay, Madras and Calcutta will be reimbursed conveyance charges incurred on local journeys in connection with Government work, subject to the following conditions:

(i) Under rule 14 the fixed point of commencement and termination of local journey will be the Collector's Office at Bombay, Madras and Calcutta and the "U. P. Niwas" at Delhi.

(ii) Government servants of Categories-I and II will be entitled to actual taxi charges, but employees of Categories-III and IV will, instead of taxi, be entitled to the actual fare of the conveyance to which they are entitled under the rules.

Government servants of Categories-III and IV may undertake local journeys for Government work at Delhi in "three-wheeler scooter-taxi" and be reimbursed the actual expenses incurred thereon, provided the concerned government servant furnishes a certificate to this effect and the controlling officer is satisfied that the conveyance to which he was entitled was not available or it was neither possible nor in public interest to travel by that conveyance.

(iii) Except in case of government servants of Category-I, a deduction of 25 per cent will be made from the amount of daily allowance otherwise admissible at those places under the rules.

(iv) Reimbursement will be limited to the actual expenses incurred on taxi/conveyance charges. In each case the government servant will have to furnish on the travelling allowance bill, which will be countersigned by the controlling officer after satisfying himself about the details furnished in the bill, a certificate in the following form in respect of the local journey:

"CERTIFICATE

I certify that the amount claimed in this bill in respect of the local journeys performed by me on Government work in _____ is equal

name of the city)

to the amount actually spent by me on the conveyance to which I am entitled.

Name _____

Designation _____"

The officers who are their own controlling officers for the purpose of travelling allowance bills will also furnish a certificate in the above form in respect of local journeys in those cities.

Exception—Actual taxi charges in respect of the local journeys on Government work in Bangalore, Ahmedabad, Patna, Simla, Hyderabad, Chandigarh and Srinagar (Jammu & Kashmir) also will be reimbursed to government servants of Category-I, subject to the provisions of clauses (iii) and (iv) above.

NOTE—3 [Deleted.]

NOTE—4 [Deleted.]

NOTE—5 [Deleted.]

NOTE—6 [Deleted.]

NOTE—7 [Deleted.]

(C) Daily allowances

(1) Government servants are entitled to daily allowance for halts, under clauses (A) (a) (ii), B (1) (a) (ii) and (D) of rule 27 at varying rates according to the locality in which they are required to halt. The various rates and the localities where they are admissible are as follows:

Category of government servants	Ordinary rates (applicable at places other than those mentioned in columns 3, 4 and 5)	Rates for Category 'B' towns which include municipalities and cantonments and where they exist, the adjacent notified areas of Moradabad, Aligarh, Jhansi, Saharanpur, Shahjahanpur, Rampur, Gorakhpur,	Rates for Category 'A' towns which include municipalities and cantonments and where they exist, the adjacent notified areas of Kanpur, Lucknow, Agra,	Rates for Delhi, Bombay, Calcutta, Bangalore, Ahmedabad, Patna, Madras, Simla, Hyderabad, Chandigarh and Srinagar (Jammu and Kashmir)

		Mathura, Mirzapur, Hardwar, Faizabad, Firozabad, Muzaffarnagar,and Farrukhabad	Varanasi, Allahabad, Bareilly Meerut, Nainital, Mussoorie, DehraDun and Ghaziabad	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Category-I				
All government servants drawing, pay more than Rs.1,500 per month and officers of the All-India Services.	14.00	18.00	22.00	35.00 if facility of residential accommodation of Public Sector Undertakings/ Corporations/ Co-operative Organisations/ Development Authorities or of the Government exists. Otherwise Rs.60.00.
Category-II				
(a) Those drawing pay between Rs.1,100 and Rs.1,500 per month.	12.00	14.00	16.00	24.00
(b) Those drawing pay between Rs.701 and Rs.1,099 per month.	10.00	12.00	15.00	20.00
Category-III	8.00	0.00	12.00	16.00
(a) Those drawing pay between Rs.551 and Rs.700 per month.				

(b) Those drawing pay between Rs. 320 and Rs. 550 per month.	7.00	8.00	10.00	12.00
Category- IV Those drawing pay in the scales of Rs. 305—390 and Rs. 315—440 and their selection grades and those government servants drawing a fixed pay upto Rs. 350 per month.	6.00	6.00	8.00	10.00

NOTE—1 When a government servant travels in hill towns, other than those mentioned in column 4 above, the rates of daily allowance will be 25 per cent over and above the ordinary rates of daily allowance mentioned in column 2 above, provided that such daily allowance is otherwise admissible under the rules.

NOTE—2 When a government servant travels in another State except the places mentioned in column 5 of the table under clause (1) above, the rates of daily allowance applicable to him will be the same as admissible in towns mentioned in column 4 of the above table.

Exception (1)—[Deleted.]

Exception (2)—[Deleted.]

NOTE-3 In the case of re-employed pensioners, the rate of daily allowance should be computed on the pay they actually draw plus pension as originally sanctioned i.e. before commutation, if any.

(2) [Deleted.]

(3) [Deleted.]

(4) [Deleted.]

(5) [Deleted.]

(6) In the case of a government servant who has been provided during the period of tour free lodging and boarding by the Government of India or any State Government or such autonomous industrial or commercial undertaking, corporation or local body or a Local Authority in which Government funds have

been invested, or in which any other interest of the State Government may be involved, the daily allowance will be drawn at ¼th of the rate otherwise admissible. If, however, the government servant is provided with only one facility, i.e. free lodging or free boarding, he will get daily allowance at ½ of the rate otherwise admissible. For this purpose the rate of daily allowance for Category-I government servants in towns mentioned in column 5 of the table will be Rs. 35 per day.

(7) Government servants of Category-I while on tour in towns mentioned in column 5 of the table, where lodging facilities provided by public sector undertakings/corporations/co-operative organisations/Local Authorities or the Government exist, shall be entitled to daily allowance at the rate of Rs. 35 per day irrespective of whether they avail of that facility or make their own arrangement for boarding and lodging. By lodging facility of the public sector undertakings/corporations/co-operative organisations/Local Authorities or the Government is meant the facility provided by the public sector undertakings, etc. of the Government of Uttar Pradesh or by the Government of Uttar Pradesh. For example, since lodging facility exists in the U. P. Niwas/U. P. Bhawan in Delhi, daily allowance at the rate of Rs. 35 per day only will be admissible to government servants of Category-I while on tour to Delhi. But if in such of the towns as mentioned in column 5 of the table in which lodging facility does not exist and the government servants of Category-I stay in such hotels/establishments which provide lodging and boarding facilities at the "Scheduled Tariffs" then in such circumstances the government servants will be entitled to daily allowance at the rate of Rs. 60 per day on furnishing the relevant vouchers and a certificate in the following form:

CERTIFICATE

Certified that I had stayed from_____to_____in_____

(date) (date) (name of the hotel/establishment)

located at_____which provides boarding/lodging at Scheduled Tariffs.

(name of the city)

If at the places mentioned in column 5 of the table, lodging facility is not provided to government servants of Category-I of Uttar Pradesh by the other Government at the same rate at which it is provided to their employees of Category-I, then, in such a case, daily allowance at the rate of Rs. 60 per day will be admissible and for this purpose the government servant concerned will have to furnish the following certificate in his travelling allowance bill:

CERTIFICATE

Certified that from_____to_____I stayed in_____in

(date) (date) (name of the city) (name of the State)

in the_____of that State but

(particulars of facility of public sector corporation/undertaking/co-operative organisation/Local Authority or Government).

the lodging facility of the public sector corporation/undertaking/co-operative organisation/Local Authority or the Government was not available there at concessional rate.

(8) Members of the Provincial Armed Constabulary/Police force, when they go out of their temporary base camp to the region of actual encounter etc., in connection with a special drive, such as in anti-dacoity operations going from base camp to difficult terrains chasing dacoits, will, during this period, be entitled to daily allowance at double the rates as admissible under the rule.

(9) Non-gazetted government servants who are sent to Allahabad in connection with work relating to accounts in the office of the Accountant General, Uttar Pradesh, Allahabad will get an additional daily allowance of Rs. 10 per diem in addition to the daily allowance under the rules, subject to the condition that the additional daily allowance will be admissible only for the days for which daily allowance is normally admissible under the rules.

(D) Permanent monthly allowances

[See rule (38)]

24. [Deleted.]

24-A. The government servants mentioned in Part I of Appendix II are not entitled to travelling allowance of any kind for journeys by road within jurisdiction. Those mentioned in Part II of that Appendix are entitled only to the restricted concessions specified therein. These restrictions do not, however, apply to journeys by rail or when the government servants travel under proper authority beyond jurisdiction. In respect of such journeys by rail, or beyond jurisdiction including such portions as are within jurisdiction, the government servants mentioned in both the parts of Appendix II are entitled to travelling allowance of all kinds at the rates applicable to government servants of their category. When a journey by rail is combined with a journey by road within jurisdiction, travelling allowance for the rail journey may be drawn under the ordinary rules but travelling allowance for the road journey shall be subject to the restrictions mentioned in the Appendix.

NOTE—[Deleted.]

25. The period of absence from headquarters, begins on the day on which the government servant actually leaves the headquarters, and ends on the day on which he returns thereto. It is not reckoned by the departure or arrival of his camp equipage, if any.

26. No travelling allowance, other than a permanent monthly allowance, is admissible for any day on which a government servant does not reach a distance exceeding eight kilometres by road from headquarters, or returns thereto from a distance exceeding eight kilometres by road. But a government servant travelling on duty within eight kilometres of headquarters is entitled to draw the actual amount spent by him in payment of ferry and other tolls or railway fare.

27. Subject to the provisions of rule 26, the allowances claimable for different journeys and absence are as follows:

(A) Journey by rail—(a) (i) Mileage allowance at the rates for railway travel, plus

(ii) daily allowance for every day of arrival at, or departure from, a station other than the government servant’s headquarters; provided that his stay at the station on that day is not less than eight hours and provided further that if he leaves that station for another station and returns to that station on the same day his total stay at the former is not less than eight hours and that he does not draw daily allowance for halting at another station on the same day.

(b) where daily allowance is not admissible under (a) (ii) and daily allowance exceeds the mileage allowance, then—daily allowance.

Explanatory Note—For the purpose of admissibility of daily allowance under sub-clause (a) (ii) above a government servant’s "stay at the station" should be computed on the basis of the total period of stay on any day at the outstation reckoned with reference to the time of arrival and departure of the trains by which he travels. For this purpose only scheduled timings of the trains (as distinct from the actual timings) by which journeys are performed are recognised.

Exceptions—(i) [Deleted.]

(ii) Members of the railway police travelling on duty are entitled either to a free pass under the free pass rules of the railway or to the fare for themselves and baggage accompanying them which a free pass would cover. They may draw daily allowance for any day on which they are absent from their headquarters for more

than eight consecutive hours, subject to the general restriction of the eight kilometres limit from headquarters prescribed in rule 26.

If they combine a road journey with a railway journey they may, if they travel to a place distant at least eight kilometres from the point where they leave the railway, or return to the railway from a place similarly distant, draw mileage allowance at the rates laid down in rule 23 (B) (2) for each kilometre of the road portion of the journey. They may also draw, in addition, daily allowance, if any, admissible under this rule for absence from headquarters, provided that the time spent on the journey by road is deducted in calculating the duration of their absence from headquarters.

N.B.—The enhanced rates of daily allowance mentioned in clause (1) of rule 23 (C) shall be admissible to members of the railway police for halts in stations falling under categories A and B of that clause, provided that their halt at the end of a railway journey or a road journey of not less than eight kilometres in continuation of railway journey in any of those stations is not less than eight hours. In other cases daily allowance admissible under the above exception will be drawn at the ordinary rates prescribed in clause (1) of rule 23 (C).

(iii) [Deleted.]

(B) Journey by road—Subject to the provisions of rule 29, a government servant who travels by road beyond a radius of eight kilometres irrespective of whether the journey commences at his headquarters or at any other place outside his headquarters, may draw the following allowances:

(1) (a) (i) mileage allowance at the rates prescribed in rule 23 (B) (2) for each kilometre of the distance travelled, plus

(ii) daily allowance for every day of arrival at, or departure from, a station other than the government servant's headquarters; provided that his stay at the station on that day is not less than eight hours; and provided further that if he leaves that station for another station and returns to that station on the same day his total stay at the former is not less than eight hours and that he does not draw daily allowance for halting at another station on the same day.

(b) Where daily allowance is not admissible under (a) (ii) above and daily allowance exceeds the mileage allowance admissible under (a) (i), then daily allowance in lieu of mileage allowance may be drawn.

NOTE—Short journeys within a radius of eight kilometres from headquarters, or from a place at which a government servant is on tour, may not be added to other journeys when calculating the distance travelled by road or the amount of mileage allowance admissible for road journeys.

Exception (1)—When a government servant travels in a bus and hires only a seat he will be entitled to the following travelling allowance according to his classification:

Category-I—One bus fare of the higher class available and an allowance for incidental expenses calculated at 3.5 paise per kilometre.

Category-II—One bus fare of the higher class available and an allowance for incidental expenses calculated at 3 paise per kilometre.

Category-III—One fare of the lower class plus an allowance for incidental expenses calculated at 2 paise per kilometre.

Category-IV—One fare of the lower class plus an allowance for incidental expenses calculated at 1 paisa per kilometre.

Exception (2)—When a government servant of the Category-I or Category-II travels in a motor car plying for hire and hires only a seat, he will draw the fare paid for the journey plus incidential allowance at the rate applicable to him for an ordinary journey by rail.

Exception (3)—When the head of the office certifies that the government servant of Category-III or IV was required to travel and did travel in a motor car plying for hire and hired only a seat, he may draw for such journey the fare paid for the journey plus incidental allowance at the rate applicable to him for an ordinary journey by rail.

(2) [Deleted.]

(C) Journey partly by road and partly by rail

(a) For the road journey—Mileage allowance at the rates for travel by road even if the journey is less than 8 kilometres.

NOTE—1 [Deleted.]

NOTE—2 [Deleted.]

(b) For the rail journey—

(i) mileage allowance at the rates for railway travel, plus

(ii) daily allowance subject to the conditions of clause (A) (a) (ii) of this rule.

(CC) During the course of journeys on official work, one day’s daily allowance at ordinary rates will be admissible if the circumstances mentioned below exist,

provided that daily allowance is otherwise not admissible for that day under the rules and the controlling officer is fully satisfied about the existence of these circumstances—

(a) the government servant had to make a continuous night halt at the destination for eight hours or more on two consecutive dates taken together, or,

(b) the government servant had to make a continuous night halt for four hours or more in waiting for the next bus, railway train or aeroplane during the journey.

Explanation—(i) If, however, daily allowance for both the dates or for any of such two dates be admissible in accordance with the rules, no daily allowance in terms of clause (a) above will be drawn.

(ii) Daily allowance in terms of clause (b) above will be allowed only when no daily allowance is otherwise admissible under the rules for the date of halt while in transit. If the period of waiting covers two consecutive dates daily allowance will be allowed in case no daily allowance is otherwise admissible for either of the two dates. (See Appendix XIV).

(D) Halt during absence from headquarters

(1) Daily allowance, provided that daily allowance may not be drawn for more than ten days of a halt at one place.

NOTE 1—Daily allowance is admissible under this rule only for such days as a government servant spends in camp on duty. Should a holiday or holidays intervene, daily allowance is admissible only if the government servant is actually in camp whether he does any work or not. If a government servant leaves his camp on private business either during holidays or on casual leave, no traveling allowance of any kind shall be admissible for the days of his absence. Daily allowance may, however, be drawn for the day of departure from or arrival in camp, provided that (1) the actual halt in camp on the day in question is not less than 12 hours, and (2) the government servant performs the full day's work.

NOTE 2—A halt is continuous unless terminated by an absence on duty at a distance exceeding eight kilometres for a period exceeding five days. A break in a halt at a particular place, which does not exceed five days, will not be deemed to break the continuity of the halt at that place even when government servant returns to that place after a visit to headquarters. The broken periods of such a halt will be treated as parts of the same halt for the purpose of the restrictions in clause (2) of this rule (below) regarding the drawal of halting allowance at full rates for the

period of first 30 days and thereafter at half of those rates upto a period of one hundred and fifty days.

NOTE 2-A—If a government servant proceeds on leave, other than casual leave, while on tour and returns to duty at the end of the leave to the same place of tour, the continuity of his halt at that place should not be deemed to have broken unless the period of his absence on leave exceeds 14 days, in which case the period of his halt at that place prior to his proceeding on leave shall not be taken into account in calculating the ten days referred to in this rule.

NOTE 3—In calculating the ten days referred to above, any day on which a government servant does not actually draw daily allowance, e.g. when he leaves his camp on private business either during holidays or on casual leave, or remains in camp on casual leave, or when he travels or halts outside the eight kilometres radius, should be excluded.

NOTE 4—After the expiry of ten days a government servant may draw travelling allowance under the ordinary rules for journeys from the halting place,even though followed by a return to it.

NOTE 5—For the purposes of rule 26 the halting place should be considered the government servant's temporary headquarters.

(2) Exemptions from the operation of proviso in clause (1) will be sanctioned by the Government or by authorities subordinate to the Government to whom the power may have been delegated (See Appendix X), only when they are satisfied that the prolonged halt is necessary in the interest of the Government work. Subject to the general exemptions by the Government which will be found in Appendix III, the rate of daily allowance after the first thirty days of a halt shall be reduced to one-half of the admissible rate and no daily allowance shall be granted after 180 days of a halt. Exceptional cases which present special features and which would justify the grant of daily allowance at more than one-half of the admissible rate should be referred for the orders of the Government.

(3) Daily allowance for halt during training at a place other than the headquarters

The restrictions mentioned in clauses (1) and (2) will, however, not be applicable in the case of government servants deputed on training and in their case daily allowance will be admissible for a maximum period of 180 days as noted below:

(i) For the first 45 days—at full rate.

(ii) For the next 135 days—at half the rate.

(iii) Above 180 days—Nil.

(iv) In case of training lasting for more than 180 days the government servant will have option to accept the daily allowance at the above rates or, in the alternative, he may charge travelling allowance for himself only, at the transfer rates. In the latter case no daily allowance will be admissible during the period of training.

NOTE—In case the government servant is granted any scholarship or any other financial assistance during the training period then an equivalent amount will be deducted from the amount of the daily allowance admissible to him. In case the total amount of scholarship or financial assistance exceeds the total amount of daily allowance admissible to him and he chooses to avail of that facility then no daily allowance will be admissible.

28. [Deleted.]

29. (1) If a government servant travels in a motor car, motor truck, motor carrier, or jeep car or by other means of conveyance which is his own or which he has hired, then he may draw travelling allowance under rule 27 (B).

(2) If a government servant travels in his own motor car, motor truck, motor carrier or jeep car but the propulsion charges are paid by another government servant who accompanies him on the journey, then he will be entitled to daily allowance or incidental allowance as in sub-rule (3) below.

(3) If a government servant travels in a conveyance, free of cost, that is for the use of which he does not have to bear any expenditure or propulsion charges, for any distance covered by direct road route during twenty-four hours or a portion thereof, he will be entitled to incidental expenses for journey by rail at the rates prescribed in rule 23(A)(1) the amount of which will not exceed the amount of one day's daily allowance at ordinary rates. If, however, the halt on the day of arrival at and departure from the destination is for eight hours or more, the government servant may, at his option, either draw one day's daily allowance admissible at the place of destination under rule 27(B)(1)(a)(ii) or incidental expenses the amount of which will not exceed the amount of one day's daily allowance at ordinary rates, but daily allowance and incidental expenses both will not be admissible.

NOTES—(i) For the purpose of this sub-rule the outward and inward journeys will be treated as separate unless they are performed on the same day. Distance will be calculated from bus station to bus station.

(ii) Where, however, the duration of halt is less than eight hours then the government servant will draw only the incidental expenses at the rates prescribed

in rule 23(A)(1) for journey by rail, the amount of which will not exceed the amount of one day's daily allowance at ordinary rates.

Explanatory Note—[Deleted.]

(4) For mixed journeys partly by his own or hired conveyance and partly by borrowed conveyance or a conveyance provided at the expense of the Government, a local fund, local body, or a public sector undertaking, a government servant is entitled to travelling allowance for each type of journey as a separate individual journey under clause (1) or (3) above, as the case may be, subject to the condition that he cannot draw more than what he would have drawn had he done the whole distance covered by the two journeys in his own or in a hired motor car, motor truck, motor carrier or jeep car.

(5) When two or more government servants jointly hire a motor car, motor truck, motor carrier or jeep car having a seating capacity of five or more and use it for a road journey, they will draw the actual fare paid by them for the road journey or road mileage allowance under rule 23(B)(2), whichever is less. The daily allowance to which they may be entitled will also be admissible to each of them.

(6) A government servant provided with or authorised to use a Government conveyance will not be entitled to draw any mileage allowance for journeys by road so long as he is provided with the conveyance except in the following circumstances :

(i) if the journey is performed on foot, or by bicycle;

(ii) if the journey is performed away from headquarters, where the Government conveyance is not available, between places not connected by rail;

(iii) if the Government conveyance remains out of order, provided that he certifies—

(a) that the Government vehicle was out of order and could not be used ;

(b) that proper steps for having the vehicle repaired were being taken ; and

(c) that the journey could not be postponed till the vehicle had been repaired.

(iv) if the Government conveyance cannot be used on account of its being in use of some other officer who is authorised to use it ; provided that the controlling officer is satisfied that the nature of work was such that it could not be postponed till the availability of the Government conveyance.

NOTE—A borrowed motor car, motor truck, motor carrier, or jeep car of which the propulsion charges are paid by the government servant using it is equivalent to hiring a motor car, motor truck, motor carrier or jeep car.

Exception (1)—This rule does not apply to government servants of Category-IV or to government servants provided with elephants for their official duties in respect of journeys performed thereon, or to government servants entitled to travel by rail on pass.

Exception (2)—The driver of a motor car, motor truck, motor carrier or jeep car supplied at the expense of the government or by a local fund or body, when making a journey by road on the motor car, motor truck, motor carrier or jeep car in his charge, will be entitled to an incidental allowance at 2 paise per kilometre for the journey performed beyond his headquarters. He will also be entitled to daily allowance (at ordinary rates) if the journey involves an absence of at least one night from his headquarters, provided that where it includes a haltoutside the headquarters for at least eight hours the daily allowance admissible under rule 27 (B) (1) (a) (ii) may be drawn instead. No allowance will be admissible to him for the local journeys.

NOTES—(i) Nothing in the above exception will be deemed to preclude a driver from drawing daily allowance under rule 27(B) (1) (a) (ii) or 27(D) for the days of arrival and departure or of halt outside the headquarters subject to the conditions laid down therein but where such daily allowance is drawn the daily allowance mentioned in this exception shall not be drawn.

(ii) Distance from one bus station to another shall form the basis for assessing the distance covered but for the places which are not connected by bus service, instructions given in ‘Note’ below clause (e) of rule 90 should be followed by the controlling officer in determining the distance.

29-A. When a government servant is allowed free transit by air in a Government machine or in a machine chartered by Government for the purpose, he is entitled to the following allowance for incidental expenses in addition to the normal daily allowance:—

(a) When such journey is between places connected by scheduled air service an amount equal to one-fifth of the standard air fare limited to a maximum of Rs. 20 for each journey.

(b) When such journey is between places which are not connected by scheduled air service, at the rate of 3.5 paise per kilometre subject to a maximum of Rs. 20 for each journey:

Provided that if at other end of the journey by air the government servant has to perform a connected journey by rail or road, he may draw the travelling allowance admissible for such journeys under rule 27.

30. [Deleted.]

31. [Deleted.]

32. [Deleted.]

33. [Deleted.]

34. (1) If it is in the interest of Government work that a government servant should send his motor car, motor-cycle or other means of conveyance or his camp equipage by rail, he may, with the special sanction of the Government or of any head of a department or controlling officer to whom fire power of sanction has been delegated, recover the actual cost of carriage of such transport by rail, together with the cost of conveyance of one driver or cleaner for a motor car, subject to such limits on the weight of camp equipage and the number or means of conveyance as the Government may fix. (See Appendix X).

(2) A government servant in receipt of a permanent monthly allowance is not entitled to this concession.

34-A. If it is necessary for a government servant to transport a conveyance by ferry, including a steamer-ferry, he will be entitled to the actual cost of such transport, provided that no such charge will be admissible where, under the conditions of the lease of thc ferry, a conveyance can be transported free of charge by a government servant when on duty. Similarly, the actual cost of any toll on a conveyance may be recovered by a government servant if the toll is leviable on the conveyance even when used on public service.

35. [Deleted.]

36. A government servant holding two posts is not entitled to draw double travelling allowance on that account. Where, however, the rates attached to the two posts differ, he may draw the higher rate of the two for all journeys, whether undertaken in connection with the duties of the post to which the higher rate is attached or not.

NOTE—A government servant holding additional charge of a second post in another station is entitled to draw daily allowance for the days on which he halts at the headquarters of the second post under the same conditions and restrictions as if he were on tour.

37. When a government servant is required by superior authority to travel by special means of conveyance the cost of which exceeds the travelling allowance which would otherwise be admissible, the actual cost of transit may be drawn instead of the travelling allowance. The bill must be supported by a certificate signed by the superior authority and countersigned by the controlling officer to the effect that the use of the special means of conveyance was necessary in the interest of Government work, and stating the circumstances which made it necessary.

NOTE—The term "special means of conveyance" means any conveyance the cost of which exceeds the travelling allowance ordinarily admissible to the government servant.

Permanent Monthly Allowances

38. (1) A permanent monthly allowance is granted in lieu of all other travelling allowances for journeys within jurisdiction, and is drawn all the year round, whether the government servant is absent from headquarters or not. There are no fixed rates. Some of the allowances of this type are given in Appendix XII.

(2) If a government servant in receipt of such an allowance travels by rail on a free pass during a month, he should deduct the value of the fares concerned from the amount drawn for that month. This does not apply to the following government servants who may for journeys by rail draw single railway fare in addition to the permanent travelling allowance :

(i) Munshis, clerks, signallers and draftsmen attached to canal divisions in the Irrigation Department.

(ii) Sub-divisional clerks and Munshis on the establishment of the Executive Engineer, Kumaun Government Estates.

(iii) Range Officer in charge of the Hardwar Range in the Saharanpur Forest Division.

(iv) Medical Officers attached to travelling dispensaries and those serving in the Irrigation Department.

(v) Amins in the Irrigation Department employed on project work, i. e. on land acquisition work on the laying out of irrigation channels or drainage lines or employed on works and survey, where there are to regular beats.

(vi) Amins in the Irrigation Department stationed at Lalitpur in the Jhansi Division.

(vii) Government servants of Category-IV.

(viii) [Deleted.]

(ix) Assistants to the Special Forest Officer, Tarai and Bhabar Estates Forest Division.

(x) [Deleted.]

(xi) Senior Auditors, Assistant Auditors and peons of the Local Fund Accounts Department, provided that the journey is performed under proper authority.

(3) The government servants serving in the Irrigation Department, mentioned above, may, however, draw single bus fare, instead of a single railway fare, in addition to their permanent travelling allowance, on the condition that the bus fare does not exceed the railway fare which would have been admissible had the journey been performed by rail.

39. Whenever the jurisdiction of a government servant drawing a permanent monthly allowance extends beyond a single district, and his actual travelling expenses for a journey by rail or other public conveyance exceed double the amount of his permanent allowance for the period occupied in such journey, he may, with the permission of the Government, draw an additional allowance equivalent to the difference between such double permanent allowance and the travelling allowance that would be admissible to him under the ordinary rules. (See Appendix X).

NOTES—(1) in the case of government servants in the Irrigation Department, for the word "district" in line 2 of the above rule read the words "canal division"

(2) The auditors of the Local Fund Accounts Department and the peons who accompany them on tour will not be entitled to the concession admissible in this rule.

40. [Deleted.]

41. A permanent travelling allowance cannot be drawn during joining time, or, unless in any case it be otherwise expressly provided in these rules, during any period for which travelling allowance of any other `kind is drawn. Its drawal during leave is regulated by the rules made under Fundamental Rule 93.

Journeys on Transfer

42. (1) A government servant, for a journey on transfer from one station to another, if he is transferred in the interest of Government work and not at his own request, is entitled to a lump-sum at the following rates whether the journey is performed by rail or road alone or in combination with one another:

	Rs.
(i) Government servants drawing pay above Rs 1,500 per month	400
(ii) Government servants drawing pay from Rs 701 to Rs 1,500 per month	300
(iii) Government servants drawing pay from Rs 551 to Rs 700 per month	200
(iv) Government servants drawing pay from Rs 320 to Rs 550 per month	150
(v) Government servants drawing pay below Rs 320 per month	100

Provided that, if the new station of the government servant on transfer is within the same district, the lumpsum will be admissible at 50 per cent of the above rates ;

Provided further that no lumpsum is admissible if the new station of the government servant on transfer is situated within 8 kilometers of the old station.

(2) Besides the above, he will also be entitled to the following:

(J). For journeys by rail—

(i) For self—One actual fare not exceeding the fare of the entitled class plus and allowance for incidental expenses at twice the rates admissible to him for an ordinary journey on tour.

(ii) For family—One extra fare for each adult member of his family who accompanies him and for whom full fare is actually paid and one half fare for each child for whom such fare is actually paid, on furnishing a certificate of the number and relationship of the members of the family for whom the claim in made.

(iii) Actual cost of carriage of personal effects up to the following limits:

(a) If travelling alone, the cost of transporting 4000, 2000, 1000 and 700 kilograms in cases of categories I, II, III and IV, respectively, by goods train at the owner's risk rate, or, where no such rate is in force, at the railway risk rate.

(b) If travelling with family, the cost of transporting 6000, 3000, 1500, 1000 kilograms according to his category by goods train at the owner's risk rate, or, where no such rate is in force, at the railway risk rate.

The government servant must certify that the actual expense of transporting his personal effects was not less than the sum claimed and if claim is made under sub-clause (b), that his family also travelled.

Explanatory Note—In case where a government servant is transferred from station A to station B and is again transferred within a reasonably short time to station C, he may be allowed to recover the cost of carriage of personal effects from station A to station C, subject to the conditions that—

(a) the total weight carried from station B to station C and from station A to station C does not exceed the maximum limit prescribed in clause (iii) above, and

(b) the total cost of transporting the effects from station A to station B, from station B to station C and station A to station C does not exceed the amount admissible from station A to station B plus that admissible from station B to station C.

Audit Instruction—When a government servant transports more than the maximum weight admissible by a cheaper route, he can draw actual charges not exceeding the amount admissible for the maximum weight by the normal recognized route.

NOTES—(1) A government servant on transfer who carries his personal effects by passenger instead of by goods train, may draw actual expenses up to the limit of the amount which would have been admissible had he taken the maximum quantity by goods train under clause (iii) above.

(2) A government servant on transfer who carries his personal effects by road between stations connected by rail may draw actual expenses up to the limit of the amount which would have been admissible had he taken the same quantity by passenger train, but not exceeding the amount which would have been admissible had he taken the maximum quantity by goods train under clause (iii) above.

(3) The controlling officer may, if he is satisfied that the family of a government servant is for good reasons unable to accompany him on transfer to the new station, permit him as a special case to draw allowances for transporting personal effects at the rates laid down in sub-clause (iii) (b) above.

(iv) Conveyances—Cost of carriage at owner's risk (including the cost of conveyance of a driver for a car), subject to the provisions of sub-clauses (1) and (2) below, and provided that—

(a) the possession of a conveyance is advantageous for his efficiency either in the post which he holds at the time of transfer or in that to which he is transferred ;

(b) the conveyance was actually transported by rail and a certificate that the actual expense was not less than the sum claimed is furnished and details are given of the conveyance transported, the number of conveyances transported at the expense of the Government being limited as follows:

(i) Government servants of Category-I—One motor car or motor cycle/scooter/moped.

(ii) Government servants of Category-II—One motor cycle/scooter/moped or an ordinary bicycle or a motor car.

(iii) Government servants of Category-III—One motor cycle/scooter/moped or an ordinary bicycle.

(iv) Category-IV—One bicycle.

(1) If the two stations are connected by rail and the government servant transports his motor car/motor cycle/scooter/moped by road, he may draw the actual cost of road transportation up to the limit of the amount admissible for carriage by rail at owner's risk, provided that if he transports his motor car/motor cycle/scooter/moped under its own power, he may draw 35 paise per kilometre in respect of a motor car, 15 paise per kilometre in respect of a motor cycle/scooter/moped for the distance according to the ordinary route between two stations.

(2) If the two stations are not connected by rail, he may draw the actual cost of road transportation up to the limit of 35 paise per kilometre in respect of a motor car, 15 paise per kilometre in respect of a motor cycle/scooter/moped for the distance according to the ordinary route between two stations.

(3) If the two stations are connected partly by rail and partly by road then for such part of the distance as is connected by rail, a charge may be made according to clause (1) above and for the remaining distance according to clause (2) above:

Provided that if the government servant himself and/or any member or members of his family travel by the car/motor cycle/ scooter/moped, he may draw the allowance for the transportation of conveyance in addition to the railway fares and

incidental expenses for self only at twice the ordinary rate which would have been admissible if the journey had been performed by rail and/or bus.

Explanation—In cases where a government servant is transferred from station A to station B and is again transferred within a reasonably short time to another station C, he may recover the cost of carriage of his conveyance from station A to station C under the above rule, subject to the condition that he had no use for his conveyance at station B and transports it from station A to station C.

NOTES—(1) Categories of government servants for whom possession of a conveyance is advantageous for the efficient discharge of their duties will be found in Appendix IV.

(2) A government servant, who is entitled to convey his motor car or motor cycle/scooter/moped or bicycle by rail at the expense of the Government, may do so by passenger train or goods train at his option. In the former case, the actual freight charged by the railway may be drawn by the government servant. In the latter case, i.e. if the car, motor cycle, scooter, moped or bicycle is despatched by goods train, the government servant may draw, in addition to the freight charged by the railway, the cost of packing and of transporting the packed car/motor cycle/scooter/moped or bicycle to and from the goods shed at the stations of departure and arrival, provided that the total amount so drawn shall not exceed the freight chargeable for transporting the car/motor cycle/scooter/moped or bicycle by passenger train.

(4) The road distance between stations should be reckoned according to the shortest motorable road.

(II) For journeys by road:

(i) For Self—

(a) when travelling by bus—one fare of the class to which he is entitled under exception (1) to clause (1) of rule 27(B) plus incidental expenses at twice the rate admissible to him for an ordinary journey on tour.

(b) when a government servant of Category-I or II travels in a motor car or other conveyance which is either his own or borrowed or hired and when propulsion charges are borne by him when the conveyance so used is his own or borrowed—such charges as are admissible under clause (I) (iv) above.

(c) when a government servant of Category-III travels on a motor cycle or scooter or moped which is his own and propulsion charges are borne by him—such charges as are admissible under clause (I) (iv) above
Exception—Where, however, the government servant of the Category-I or II

travels in a motor car or other conveyance plying for hire and hires only a seat, he will draw the actual fare paid for the seat plus incidental expanses at twice the rate admissible to him for an ordinary journey on tour.

(ii) For Family—

(a) when travelling by bus—one fare of the class to which the government servant is entitled under exception (1) to clause (1) of rule 27(B) for each adult and half fare for each child, as actually charged by the transport company/corporation, on furnishing a certificate of the number and relationship of the members of the family for whom the claim is made.

(b) when the family of a government servant of Category-I or II travels in a motor car or other conveyance which is either the government servant's own or borrowed or hired and when propulsion charges are borne by him when the conveyance so used is his own or borrowed—

(i) when the two stations are connected by rail—such charges as are admissible under clause (I) (iv) (1) above ;

(ii) when the two places are connected by road—one mileage allowance, at the rate admissible under clause (I) (iv) (2) above, if two members of the family other than self travel, two mileage allowances at the same rates if more than two members of the family other than self travel, on furnishing a certificate of the number and relationship of the members of the family for whom the claim is made.

Exception—Where, however, the family of the government servant of the Category-I or II travels in a motor car or other conveyance plying for hire and hires only such seats as are equivalent to the number of members of family, actual fare shall be admissible for such seats.

NOTE—The conditions as to the distances to be travelled and to the drawal of actual expenses by ministerial and inferior servants, contained in rule 27(B) and (C) do not apply to journeys on transfer.

(iii) Subject to clause (iv) below, actual cost of carriage of personal effects by cart or thela at the local rate up to the following limits:

	Carts or thelas
(1) Category-I—	
(a) if travelling alone	4
(b) if travelling with family	6
(2) Category-II—	

(a) if travelling alone	2
(b) if travelling with family	3
(3) Category-III—	
(a) if travelling alone	1
(b) if travelling with family	2

(iv) In the Kumaun and Garhwal Divisions, if a Government servant transports his personal effects by a bus between places served by a motor transport company the rates fixed by that company may be allowed in lieu of the cost of carriage of personal effects by cart. Where service is available by more than one motor transport company, Government shall lay down which company's rates shall be applied. Between places in the hill areas of the above-mentioned divisions, which are not connected by metalled roads where neither a bus nor a cart can be used, the actual cost of carriage of personal effects up to the limits fixed in clause (I) (iii) of this rule will be admissible subject to a maximum of Rs 1.50 per 40 kilograms per kilometre.

(v) The government servant must certify that the actual expense of transporting his personal effects was not less than the sum claimed, and when the cost of carriage of personal effects exceeds the limit laid down in sub-clauses 1(a), 2(a) and 3(a) above, he must further furnish a certificate giving the number and relationship of the members of the family with whom he travelled.

Exception (1)—[Deleted.]

Exception (2)—Government servants of Category-IV who are transferred to a distance of more than 40 kilometres between places in the hill pattis of the Kumaun and Garhwal Divisions which are not connected by a motor road, may also draw the cost of engaging one mazdoor for the carriage of their personal effects, provided that this cost shall not exceed the amount payable to a mazdoor for the journey in question under the normal rate per kilometre for mazdoors fixed by the Collector of the district from time to time.

Exception (3)—Forest guards are entitled to four times the rate of mileage to which they are ordinarily entitled in the plains for journeys by road on transfer in the hills.

NOTES—(1) The term "personal effects" includes household effects, furniture, as well as personal luggage but not tents supplied by the Government.

(2) (a) It is not necessary that a government servant's family should travel with him. He may charge for their journey if they precede him by a period not

exceeding a month, or follow him by a period not exceeding twelve months from the date of his relief at his old station. In exceptional cases, however, the Government may permit the drawal of travelling allowance for the family even when the aforementioned periods are exceeded.

(b) The category of a government servant will be determined with reference to the facts on the date of his transfer, while the number of fares admissible will be determined with reference to the facts on the date of the journey in respect of which the travelling allowance is claimed.

(c) When a government servant as a result of his transfer to a new station is obliged to move his family to some other station, or when a government servant and his family are, at the time of transfer to a new station, living in different places, and he desires to move them to his new station or to some other station for reasons which the Government consider sufficient then the government servant shall receive, the actual expenses of the journey which his family undertakes, up to the amount which he might have drawn had his family travelled direct from his old to his new station:

Provided that the journey is undertaken within a month prior to the date of the government servant's relief at his old station or within twelve months subsequent to that date. Cases in which the aforementioned time-limits are exceeded will require the sanction of Government.

(d) Charges for the transport of personal effects and conveyances of a government servant on transfer will be admissible even if they do not for any reason accompany him, provided that they precede him by a period not exceeding a month or follow him by a period not exceeding twelve months from the date of his relief at his old station. Cases in which the aforementioned time-limits are exceeded will require the sanction of the Government.

(1) to (7) [Deleted.]

(8) The competent authority should state definitely in the order of transfer whether the transfer has been made in the public interest or on the government servant's own request.

(9) [Deleted.]

(10) [Deleted.]

(11) [Deleted.]

(11-A) [Deleted.]

(12) [Deleted.]

(13) In respect of journeys on transfer performed in other States, a government servant shall draw for the portion of such journeys mileage allowance and allowance for the carriage of personal effects at the rates admissible under these rules.

(13-A) When a government servant under the administrative control of one Government is transferred to the control of another Government which has made rules prescribing amounts and conditions of travelling allowance, his travelling allowance, for the journey to join his post under the borrowing Government and for the return journey, will be governed by the rules of the borrowing Government relating to travelling allowance on transfer. This rule will apply even to cases where the government servant takes leave either before joining that post or before returning to his original post.

(14) Members of the railway police may draw travelling allowance under exception (ii) to rule 27(A) for journeys on transfer within the limits of the railway to which they are attached, and are entitled in addition to a free pass or fares for their families provided that no daily allowance may be drawn for halts, in the course of the journey, unless such halts are made in connexion with their duty. For journeys on transfer from one line to another, they are entitled to the concession in this rule less the amount of fare or fares covered by the pass, which they may be allowed for any portion of the journey.

(15) Tahvildars who are not servants of the Government are entitled to travelling allowance as admissible to a government servant of category–III under this rule, (a) when they are transferred in the interest of Government work from one sub-treasury to another at the instance of the district officer ; (b) when they are transferred by the treasurer himself, if the district officer is satisfied that the transfer is in the interest of Government work.

(16) [Deleted.]

(17) [Deleted.]

(18) [Deleted.]

(19) The presiding officers and the establishment of the peripatetic court of the second Civil Judge, Meerut, Additional Civil Judge, Moradabad, Additional Munsif, Moradabad and the Additional Munsif of Kaimganj (Farrukhabad) are entitled to travelling allowance at the following rates and on the. following conditions for journeys on transfer from one place to another within their jurisdiction:

(1) Their headquarters will be at places in accordance with the orders of their posting issued from time to time ; provided that the period of their stay at any one place is not less than two months at a time.

(2) When their stay at the place of transfer is not less than two months, they and their staff accompanying them will be entitled to travelling allowance at transfer rates from their old to their new place.

(3) When their stay at the place of transfer is less than two months, they and their staff will be entitled to travelling allowance at ordinary rates plus daily allowance at the usual rates and conditions for their halt at that place.

(20) [Deleted.]

(21) In all cases of temporary transfers which mean transfers for specified periods not exceeding one hundred and eighty days, the journeys from the headquarters to the station of temporary transfer, which will be called temporary headquarters heretofore, and back will be treated as on tour subject to the following conditions:

(i) where the transfer is intended to be for a period of 180 days or less, the order of transfer should specifically state accordingly.

(ii) the government servant who has been asked to proceed on a temporary transfer will be entitled to mileage allowance and daily allowance at ordinary rates as admissible under these rules.

(iii) the claim for daily allowance for halt at the temporary headquarters will require verification of the officer under whose administrative control he has been placed at the temporary headquarters.

(iv) no joining time is admissible in such cases. Only the actual transit time, as admissible in the case of journeys on tour, may be allowed.

(v) in a case where the transfer initially made for a period exceeding 180 days, is subsequently reduced to a period of 180 days or less, the transfer travelling allowance originally allowed should not be changed to the disadvantage of the government servant.

(vi) if a temporary transfer initially intended to be for a period not exceeding 180 days, is extended beyond 180 days, the government servant shall have the option to claim travelling allowance under rule 42 and in that case the travelling allowance already drawn shall be adjusted in the transfer travelling allowance claim but the daily allowance admissible up to the date of issue of orders extending the transfer, will not be so adjusted.

(vii) where a government servant on temporary transfer is transferred to another station (other than his headquarters or temporary headquarters) before the expiry of 180 days and who proceeds to that another station without returning to his headquarters, will be entitled to travelling allowance at ordinary rates from his headquarters to temporary headquarters, if not already drawn, and at transfer rates from temporary headquarters to that another station as admissible under rule 42 provided that the claim for the family and for transport of personal effects and conveyances may be made from his headquarters to that another station.

43. A government servant transferred from one post to another, who- under the orders of competent authority, is permitted to handover charge of his old post or to take over charge of the new post at a place other than the headquarters, is entitled to—

(1) travelling allowance as for ordinary journeys from the place of handing over charge to the place of taking over;

(2) an allowance for incidental expenses at the rate admissible to him for an ordinary journey on tour from his old to his new headquarters; and

(3) all the further concessions admissible under rule 42, direct from the old to the new headquarters, excluding those in clauses (2)(I)(i) and (2)(II)(i) of rule 42.

For the journeys from his old headquarters to the place of handing over charge, or from the place of taking charge to his new headquarters, he will draw travelling allowance as for ordinary journeys ;

Provided that if his family has in consequence of the transfer to be transferred to a station other than the new headquarters, travelling allowance for the family may be allowed to that other station subject to the condition that it does not exceed the travelling allowance that would have been admissible if the family had proceeded to the new headquarters station.

NOTE—[Deleted.]

(21) In all cases of temporary transfers which mean transfers for specified periods not exceeding one hundred and eighty days, the journeys from the headquarters to the station of temporary transfer, which will be called temporary headquarters heretofore, and back will be treated as on tour subject to the following conditions:

(i) where the transfer is intended to be for a period of 180 days or less, the order of transfer should specifically state accordingly.

(ii) the government servant who has been asked to proceed on a temporary transfer will be entitled to mileage allowance and daily allowance at ordinary rates as admissible under these rules.

(iii) the claim for daily allowance for halt at the temporary headquarters will require verification of the officer under whose administrative control he has been placed at the temporary headquarters.

(iv) no joining time is admissible in such cases. Only the actual transit time, as admissible in the case of journeys on tour, may be allowed.

(v) in a case where the transfer initially made for a period exceeding 180 days, is subsequently reduced to a period of 180 days or less, the transfer travelling allowance originally allowed should not be changed to the disadvantage of the government servant.

(vi) if a temporary transfer initially intended to be for a period not exceeding 180 days, is extended beyond 180 days, the government servant shall have the option to claim travelling allowance under rule 42 and in that case the travelling allowance already drawn shall be adjusted in the transfer travelling allowance claim but the daily allowance admissible up to the date of issue of orders extending the transfer, will not be so adjusted.

(vii) where a government servant on temporary transfer is transferred to another station (other than his headquarters or temporary headquarters) before the expiry of 180 days and who proceeds to that another station without returning to his headquarters, will be entitled to travelling allowance at ordinary rates from his headquarters to temporary headquarters, if not already drawn, and at transfer rates from temporary headquarters to that another station as admissible under rule 42 provided that the claim for the family and for transport of personal effects and conveyances may be made from his headquarters to that another station.

Journeys to join First Appointment

44. [Deleted.]

45. (1) Travelling allowance will not be granted to any person appointed in India for the journey to join his first appointment without the sanction of the Government.

NOTES—(1) When travelling allowance is specially sanctioned under this clause, the ordinary rates admissible to the category of government servants to which the person concerned will belong after joining his appointment must not be exceeded.

(2) A government servant thrown out of employment by reduction of establishment or abolition of post or a pensioner may, on re-appointment be granted by the authority competent to sanction that re-appointment, travelling allowance at the ordinary rates for such part of the journey from his residence to his new station.

NOTES—(1) No allowance is admissible for halts on the journeys referred to in this rule.

(2) Temporary medical officers recruited for epidemic duty or in connection with the Magh Melas and Kumbh and Ardh-Kumbh Melas at Allahabad and Hardwar as also sanitary inspectors and vaccinators employed under local bodies, whose services are requisitioned for duty in connection with those Melas, may be granted travelling allowance at ordinary rates by the Director of Medical, Health and Family Welfare for journeys undertaken by them to join their first appointments.

(3) A government servant, whether of the Central Government or the Uttar Pradesh Government or any other State Government who is, on his own application, appointed to a post under the Uttar Pradesh Government while on duty in his old post will not be entitled to any travelling allowance for joining his new post, unless he is specially selected on public as opposed to private grounds and has applied for the appointment not on his own initiative but on application being invited by Government from the category of officials to which he belonged. Before any stipulation for the grant of travelling allowance to such a person is made in the advertisement or notification calling for applications, the concurrence of Government in the Finance Department should be obtained.

Exception—A government servant who, while holding a permanent post in a substantive capacity either under the Uttar Pradesh Government or the Central Government or any other State Government, is appointed to a post under the Uttar Pradesh Government on the results of a competition examination which is open to both government servants and others or as a result of selection after interview and is granted injunctions say, will be entitled to travelling allowance at transfer rates under rule 42 for the journey to take his appointment.

(4) [Deleted.]

Journeys to attend examinations

46. A Government servant is entitled to travelling allowance at the ordinary rates, twice for each standard or part of the examination if more than one, for journeys to and fro consequent on attendance at an obligatory examination and also to daily allowance at the ordinary rates for the day or days on which the examination is held, during which the government servant is compelled to be present at the place of the examination: provided that if he appears to have culpably neglected the duty of preparing himself for such an examination the head of his department may disallow such travelling allowance.

NOTE—All departmental examinations and other examinations which, in terms of the existing Government orders or the provisions of the service rules of the cadre to which the government servant belongs are obligatory to pass for eligibility to promotion, confirmation or crossing of efficiency bar will be deemed to be obligatory examinations.

46-A. Actual travelling expenses will be admissible to a government servant who is permitted by the head of the department to appear for any of the voluntary examinations and who successfully passes that examination. In respect of journeys undertaken to appear for an examination, which is divided into two or more grades, actual travelling expenses will be admissible for each grade of the examination. But at an examination where a government servant can appear for a single subject at a time, actual travelling expenses will be allowed once only.

NOTE—A voluntary examination is an examination which is not obligatory in terms of Note below rule 46.

46-B. (1) A government servant who is summoned to appear before the Public Service Commission or a selection committee in connection with his promotion to a higher post or service, or who is specially called by the Commission or Committee to test his suitability for a technical post, is entitled to travelling allowance at ordinary rates for the journeys to and from the station to which he is called, but no daily allowance is admissible for halts at that station.

(2) No travelling allowance is admissible to a government servant who applies for an appointment to be filled by the method of direct recruitment and is summoned for interview before the Public Service Commission or a selection committee in connection with such an appointment.

47. [Deleted.]

Journeys occasioned by leave

48. [Deleted.]

49. [Deleted.]

50. [Deleted.]

51 (A). A government servant recalled to duty compulsorily before the expiry of his leave and posted to the station from which he proceeded on leave shall not be entitled to any travelling allowance if leave exceeding sixty days is curtailed by less than half or leave not exceeding sixty days is curtailed by less than thirty days. In other cases he shall be entitled to the following:

(a) For self—Mileage allowance at ordinary rates from the place at which the order or recall reaches him.

(b) For family—Nil

(c) For personal effects and conveyances—Nil

(B) When a government servant is recalled from leave compulsorily and is ordered to proceed to a station other than that from which he went on leave, he shall be entitled to the following:

I—When recalled from leave not exceeding 120 days—

(a) For self—At option, either mileage allowance at ordinary rates from the place where the order of recall reaches him; or travelling allowance at transfer rates prescribed in rule 42 (1) as calculated from his original to the new station.

(b) For family—Mileage allowance at the rates prescribed in rule 42(2) as calculated from his original to the new station.

(c) For personal effects and conveyances—Cost of transport on the scale prescribed in clauses (I) (iii) and (iv) and (II) (iii) of rule 42(2) calculated from his original to the new station.

II—When recalled from leave exceeding 120 days provided that leave is curtailed by not less than thirty days—

(a) For self—Mileage allowance at ordinary rates from the place where the order of recall reaches him.

(b) For family—Nil

(c) For personal effects and conveyances—Cost of transport on the scale prescribed in clauses (I) (iii) and (iv) and (II) (iii) of rule 42(2) calculated from his original to the new station.

NOTE—(1) [Deleted.]

NOTE—(2) The recall of a government servant from a recognized vacation during which he is permitted to leave his station is not a recall from leave for the purpose of this rule. The grant of travelling allowance in such cases requires the special sanction of the Government.

NOTE—(3) [Deleted.]

52. [Deleted.]

53. [Deleted.]

54. [Deleted.]

55. [Deleted.]

56. Save as laid down in rules 51, 65-D and 65-E, no government servant is entitled to travelling allowance for a journey on proceeding on, returning from, or during leave of any kind.

57. [Deleted.]

58. [Deleted.]

58-A [Deleted.]

Journeys during suspension or to give evidence

59. (1) A government servant whether he is on duty or on leave, who is summoned to give evidence of facts that have come to his knowledge in his official capacity in any criminal case, or in any civil or revenue case to which the Government is a party or in a departmental inquiry, may draw travelling allowance at the ordinary rates, on a certificate of attendance in the prescribed form, if any, granted by the court or the authority conducting the inquiry, which he should attach to his bill.

(2) A government servant summoned to give evidence under any other circumstances is entitled to receive his actual travelling expenses from the court.

(3) Any fees or expenses deposited for the subsistence allowance of the witness in a civil, revenue or criminal court, and in the case described in clause (1), also any fees or expenses for travelling allowance so deposited must be credited by the court to the revenues of the State; provided that if the witness is an employee of the Central Government or Railway, the fees or expenses deposited for him should be credited to the department concerned of that Government.

(4) In the case of a witness who is subject to the Payment of Wages Act, 1936, the fees or expenses referred to in clause (3) should be credited to Government by the court itself; provided that if such a witness is an employee of the Central Government or Railway or any other commercial department under the Government of India, the fees or expenses deposited for him should be credited by the court direct to the department concerned of that Government.

(5) This rule does not apply to jamadars, village chaukidars, patwaris in the hill pattis of Kumaun Division and in the Tarai and Bhabar and Garhwal Bhabar Government Estates and government servants of the Category-IV (except naiks and police constables) who may receive their expenses from the court in the ordinary way.

59-A. A government servant under suspension who is required to perform a journey to attend the departmental enquiry (other than a police enquiry) may be allowed travelling allowance as for a journey on tour from his headquarters to the place where the departmental enquiry is held, or from the place at which he has been permitted to reside during suspension to the place of enquiry, whichever is less. No travelling allowance will, however, be admissible if the enquiry is held at the outstation at his own request.

NOTE—(1) Travelling allowance in such a case will be regulated by the category to which the government servant belonged immediately prior to his suspension.

NOTE—(2) If the government servant under suspension is, as a result of the departmental proceedings taken against him, removed or dismissed from service subsequently, and the removal or dismissal has effect from the date of his suspension, the amount paid to him as travelling allowance under this rule need not be recovered from him.

NOTE—(3) All-India Service Officers serving in connection with the affairs of the State and the State Government servants whether on duty or on leave or under suspension, who undertake journeys to out stations to peruse official records for the preparation of their defence in connection with the disciplinary proceedings instituted against them, will be allowed travelling allowance as for a journey on tour without any allowance for halts on journeys subject to the following conditions:

(i) The travelling allowance will be allowed from the headquarters of the government servant or from any other place where he may be spending his leave, or where the suspended government servant has been permitted on his own request to reside, but not exceeding what would be admissible had the journey been undertaken from the headquarters of the government servant.

(ii) The enquiring officer certifies that the official records to be consulted are relevant and essential for the preparation of the defence statement.

(iii) The competent authority certifies that the official records could not be sent to the headquarters station of the government servant or the bulk of the documents ruled out the possibility of copies being made out.

(iv) The Head of Office under whose administrative control the government servant is, certifies that the journey was performed with his approval.

59-B. (1) A government servant removed or dismissed or compulsorily retired from service but under the orders of the appellate or reviewing authority it is decided to hold a further or fresh departmental enquiry in which the government servant is required to appear before such an enquiry, may be allowed travelling allowance at ordinary rates as for a journey on tour from the place where he receives the summons asking him to appear before the enquiry to the place where the departmental enquiry is held; provided the amount of travelling allowance will not exceed the amount which would have been admissible to him had he performed the onward and return journeys from his home town to the place of enquiry.

(2) Travelling allowance will be calculated according to the category to which the government servant concerned would belong on the basis of the pay of the post immediately held by him prior to his removal, dismissal or compulsory retirement from service.

(3) The appellate or reviewing authority will be the controlling officer for the purpose of travelling allowance bill of the government servant concerned.

Journeys to obtain medical advice or to accompany a sick government servant

60. (1) A government servant, compelled to leave his station to procure medical advice because no medical officer is available, is entitled to travelling allowance for the journey to and from the nearest station where a medical officer is located,

on production of a certificate from the medical officer consulted that such journey was absolutely necessary.

(2) If possible without risk to the government servant requiring advice, the permission of superior authority to make the journey should be obtained beforehand.

(3) If a non-gazetted government servant, being stationed where there is no registered medical practitioner, is compelled to leave his station to obtain a medical certificate in support of an application for an original grant of leave, he may draw travelling allowance for the journey to and from the nearest station where a registered medical practitioner is available.

NOTE—Travelling allowance is not admissible for a journey to obtain medical certificate in support of an application for an extention of leave.

(4) If a non-gazetted government servant, having obtained a medical certificate in support of an application for an original grant of leave, is required to appear before the Chief Medical Officer or before a Government medical officer nominated by the Chief Medical Officer, for a further opinion as to the necessity for the leave recommended in that certificate, he may draw the travelling allowance for the journey, if any, undertaken to obtain that opinion.

NOTE—Travelling allowance is not admmissible for a journey to obtain a second medical opinion in support of an application for an extension of leave.

(5) A government servant is entitled to travelling allowance for a journey undertaken in Uttar Pradesh to obtain X-ray treatment or examination, qualified dental treatment, specialist eye treatment or other forms of specialist treatment, provided that the Chief Medical Officer of the district in which the government servant is residing, has previously certified that such treatment is absolutely necessary. This concession is also subject to the condition that no specialist treatment is available at the station.

NOTE—No daily allowance is admissible under this rule for halts on the journey.

60-A. A government servant in receipt of pay not exceeding Rs. 425 per mensem, who suffers from leprosy, is entitled to travelling allowance for journeys to and from Dehra Dun, undertaken by him to obtain treatment at the Maclaren Leper Hospital; provided that the Chief Medical Officer of the district in which the government servant is residing has previoualy certified that the treatment is likely to result in a cure and make him fit to resume his duties.

NOTE—No daily allowance is admissible for halts.

60-B. A government servant suffering or suspected to be suffering from leprosy, is entitled to travelling allowance at ordinary rates, for journeys to and from Dehra Dun, performed by him for undergoing clinical and bacteriological examination by the Leprosy Officer for Uttar Pradash at Dehra Dun: provided that the government servant is sent to Dehra Dun for examination and report by his official medical attendant, or the Chief Medical Officer of the district in which he resides.

NOTE—NO daily allowance is admissible for halts.

60-C. A head constable, naik or constable suffering from tuberculosis is entitled to travelling allowance at ordinary rates for journeys to and from a station to obtain treatment at Government Sanatorium; provided that such treatment is considered essential by the Chief Medical Officer of the district in which he is serving and the Chief Medical Officer certifies to this effect. No daily allowance is admissible for halts.

60-D. A government servant requiring anti-rabic treatment is entitled, on the production of a certificate from his authorised medical attendant, to travelling allowance at ordinary rates for journeys to and from the nearest anti-rabic centre. This concession will be admissible to a Government servant during leave also.

NOTE—No daily allowance is admissible for halts at the anti-rabic centre.

60-E. When on the advice of an authorised medical attendant, the Divisional Medical Board considers it necessary that a government servant retired from the State Government service or an officer of the All-India Service who retired while in the service of the State Government or any member or members of their families who is/are dependent on him needs a specialised treatment which is not available at the local station, may refer him/them to any hospital/institute in Uttar Pradesh which may be a Government or a private hospital/institute and in such a case such rail or road fare for both onward and inward journeys from the place of his residence to the station where that hospital/institute is situated shall be admissible to him, and to one attendant as was admissible just before his retirement only once for that reference.

NOTE—No daily allowance is admissible for halts.

64-F. When on the advice of an authorised medical attendant, the State Medical Board considers it necessary that a government servant retired from the State Government service or an officer of All-India Service who retired while in the service of the State Government or any member or members of their families who is/are dependent on him and who is suffering from a serious and complicated disease which requires specialised treatment and for which proper treatment is not available in any Government or private hospital/institute anywhere in the State of Uttar Pradesh then the case may be referred to any hospital/institute outside the

State of Uttar Pradesh but within India, and in such a case rail or road fare. for both outward and inward journeys from the place of his residence to the station where that hopital/institute is situated shall be admissible to him, and to one attendant, as was admissible just before his retirement only once for that reference.

NOTE—No daily allowance is admissible for halts.

61. (1) If on the advice of the local Government medical officer, a government servant is required to undertake a journey to another station, either when proceeding on leave on medical certificate, or to obtain further medical advice and in the opinion of such Government medial officer it is unsafe for him to make the journey without attendance, then either the medical officer himself or some other government servant selected by the medical officer for the purpose may accompany the patient to his destination, and may draw travelling allowance at the usual rates for the journey both ways.

(2) When a Government medical officer considers it necessary to summon a Government medical officer from another station to render medical aid or assistance to a government servant, the officer so summoned may draw travelling allowance at the usual rates for the journeys both ways.

61-A. [Deleted.]

61-B. [Deleted.]

62. [Deleted.]

63. (1) Any government servant who applies for an invalid pension under the direction of the applicant’s superior officer on the ground of his incapacity for work and in the interest of the public service, and has to leave his station to appear before a medical board is entitled to receive his actual expenses for the journey, not exceeding the travelling allowance that would have been admissible to him had he travelled on duty; and if after appearing before the medical board it is necessary for him to return to his station, he may be granted similar travelling expenses for the return journey.

(2) Where the application for an invalid pension has been voluntarily made, the same concession may be granted with the sanction of the head of the department, if that authority considers it necessary in the circumstances of the case.

(3) In either case the bill should be supported by an order of competent authority permitting him to draw the travelling expenses.

NOTE—No daily allowance is admissible under this rule for halts on the Journeys.

Journeys on a course of training

64. The grant of travelling allowance to a government servant or to a student selected to undergo a course of training requires the sanction of the Government or of a subordinate authority to whom the power may have been delegated (see Appendix X). Detailed rules on the subject will be found in Appendix VII.

64-A. Government servants selected for residential training programmes organised by the Department of Personnel and Administrative Reforms of the Government of India will be entitled to special weekly allowance in lieu of daily allowance. Detailed rules on the subject will be found in Appendix VII-A.

Journeys to receive decorations and Certificates of Honours, etc.

65. (1) A government servant who is summoned or permitted to visit Delhi to receive the decorations of "Padma Vibhushan", "Padma Bhushan" and "Padma Shri" and "Certificates of Honour" in Sanskrit, Persian and Arabic away from his headquarters is entitled to draw travelling allowance at ordinary rates as admissible to him under rules:

Provided that if he is on leave at the time of undertaking the journey, he shall be entitled to draw actual railway fare of entitled class from the station where he is spending leave to Delhi and back, without incidental expenses or daily allowance.

(2) [Deleted.]

(3) Travelling allowance for the journeys undertaken by government servants or the dependents or relatives of a deceased government servant on the occasion of attending a fuaction for the distribution of awards for excellent and meritorious work will be admissible at the rates and on the conditions given below:

(a) Government servants—

(i) When the government servant is on duty, travelling allowance will be allowed at ordinary rates under the rules applicable to him.

(ii) If the government servant is on leave, actual expenses by rail journey from the station where leave is being spent to the station where the function is held, and vice versa, will be allowed but no daily allowance and incidental expenses will be admissible.

(iii) A retired government servant will be allowed travelling allowance at the rates at which it would have been admissible to him according to the category to which he would belong had he been in Government service, subject to the conditions mentioned in sub-clauses (b) (i) to (ii) below.

(b) Dependent/relative (not more than one) of the deceased government servant—

(i) For journeys between places connected by rail—Railway fare of the class (excluding air-conditioned coach) to which the government servant would have been entitled, or the fare of the class in which journey is actually performed, whichever is less. If the journey is performed by road, then the expenses will be limited to the railway fare, referred to above.

(i) For journeys between places not connected by rail—Actual expenses limited to the expenditure which would have been admissible to the deceased government servant for journey by road.

(iii) Daily allowance for two days, i.e., for the day of rehearsal and the day of actual function will be admissible at the rate as would have been admissible to the deceased government servant. If, however, the arrival is one day before the rehearsal date and departure one day after the function date, then for such two days additional daily allowance will be admissible at half of the above-mentioned rates.

(iv) Prior permission of the Government will be necessary for bringing an escort, but in no case more than one escort will be allowed. Travelling allowance for the escort will be at the same rate as admissible to the dependent of the deceased government servant, but no daily allowance and incidental expenses will be admissible to the escort.

(v) Deputy Secretary to Government, General Administration Department, will be the controlling officer in respect of the travelling allowance of the non-officials and the retired government servants.

65-A. [Deleted.]

65-B. [Deleted.]

Journeys to attend meetings, conferences or congresses held in India

65-C. Except as provided in rule 65-CC, government servants who are permitted on their own request to attend non-official meetings, or conferences or congresses held in India, may, with the previous sanction of Government, be paid a single railway fare of the class of accommodation to which they are entitled for the journey each way, without any road mileage or daily allowance for halts at the place of meeting, provided any Government interest is served by their attendance at such meetings, conferences or congresses.

The above does not apply when a government servant is officially sent to attend such a meeting, conference or congress. In such cases full travelling allowance as admissible for a journey on tour shall be allowed.

65-CC. (1) Government servants of the Public Works, Irrigation, Minor Irrigation and Rural Engineering Departments and of the organization of the Electrical Inspector to Government, Uttar Pradesh, who being Corporate and Associate Members of the Institution of Engineers, India, or of the Uttar Pradesh Association of that institution or of the council of the former or the executive committee of the latter, are permitted respectively by the Superintending Engineers or the Chief Engineers concerned and the Electrical Inspector to Government. Uttar Pradesh, to attend annual general meetings of the institution or the executive committee of the association, will be allowed one railway fare of the class to which he is ordinarily entitled for journeys to attend meetings referred to, provided that such travelling allowance shall be admissible for attending not more than three meetings a year of the council of the institution and not more than one meeting a year of the executive committee of the association.

Travelling allowance as above will also be admissible for a journey performed to visit works of engineering importance during the course of meetings of any of the bodies mentioned above, provided that if the journey is performed by road and the work visited is situated at a distance exceeding eight kilometres from the place of the meeting mileage allowance at the rate of 35 paise per kilometre will be granted on the assumption that four members will travel together in one motor car.

(2) Government servants serving in the Medical Department, who are members of the Indian Division of the Royal Medico-Psychological Association, London, are entitled to travelling allowance at the rates prescribed in clause (1) above, for attending the meetings of that Association, provided that not more than two officers attend a meeting at any one time and that a meeting is not held more often than once in every three years.

(3) Government servants of various departments who are permitted by respective heads of departments to attend annual sessions of the Indian Science Congress Association, are entitled to travelling allowance at the rates prescribed in clause (1) above for attending the sessions referred to, provided not more than three officers from one department attend an annual session at any one time.

NOTES–(1) The restriction imposed in rule 23 (A) (6) will apply also to journeys mentioned in this rule.

(2) Government servants of the Agriculture and Industries Departments are entitled to travelling allowance at the rates prescribed, subject to the restrictions imposed in this rule and in note (1) above, for attending the meetings of the Institution of Engineers, India, or of the Uttar Pradesh Association of that Institution or of the Council of the former or the Executive committee of the latter.

Journeys performed by non-gazetted members of the Government Railway police proceeding on leave

65-D. A non-gazetted number of the Government Railway Police force or clerical or inferior staff is entitled to a single railway fare when proceeding direct to his home on leave and also when returning direct from his home to duty after leave. If the members of his family accompany him, he may draw travelling allowance for them also, viz., one extra fare for each adult and half fare for each child where actually charged by the railway. Travelling allowance bills for these journeys should be supported by voucher in Police Form No. 17-A.

The above concession may also be allowed once a year to non-gazetted government servants of and above the rank of sub-inspector and clerical staff and also in special cases, with the permission of the Deputy Inspector General, Railway Police, to persons below the rank of sub-inspector, when they are permitted to travel on leave to any hill station in the State.

NOTE-Leave for the purposes of this rule also includes casual leave.

65-E. The travelling allowance mentioned in rule 65-D shall not be allowed more than twice in one calendar year inclusive of the journey to a hill station, if any, to a member of the Government Railway Police. In order to ensure the observance of this rule the controlling officer shall certify on passes, vouchers (Police Form No. 17-A) or travelling allowance bills that the concession has not been allowed more than twice to a member during the year.

Journeys on work connected with elections to the State Legislature, Parliament and Local Bodies

65-F. Government servants who are employed as presiding or polling officers and polling clerks at general or bye-elections to the State Legislature and Parliament are entitled to draw travelling allowance at the ordinary rates irrespective of any restrictions imposed by Appendix II.

65-FF. Government servants serving under the Uttar Pradesh Government when on duty in connection with elections of local bodies and those serving under the Central Government when assisting in the conduct of those elections, are entitled to draw travelling allowance at the ordinary rates irrespective of any restrictions imposed by Appendix II. Similarly, judicial or other officers of the Uttar Pradesh Government who preside over the meetings of the boards in the election of their Chairman are also entitled to travelling allowance at the ordinary rates. The travelling allowance will in all cases be met from State revenues.

NOTE—Travelling allowance of all other persons engaged in election work of local bodies will be paid by them along with other expenses of the elections from their own funds.

Journeys performed by police officers to appear in court in connection with any civil or criminal proceeding instituted against them

65-G. A police officer, who undertakes a journey to appear in a court in connection with any civil or criminal proceedings instituted against him by a party other than the Government in respect of any act purporting to have been done in his official capacity, is entitled to the following travelling and other concessions:

(1) If he is given by the court which is dealing with his case the option to appear before it by an advocate but he goes to the place where the court is held to instruct his counsel personally, he is entitled to actual travelling expenses to and from that place and to actual dietary and conveyance charges during halts there, not exceeding the travelling and daily allowances at ordinary rates.

(2) If his presence in the court is necessary as for example, when a counsel is not engaged or where the court requires his personal attendance, and he undertakes the journey to the place where the court is held, he is entitled to travelling and daily allowances at ordinary rates for the journeys to and from, and his halt at, that place.

Journeys performed by police officials below the rank of sub-inspector serving in the Provincial Armed Constabulary proceeding on leave to their homes.

65-H. A police official below the rank of sub-inspector who has served for at least six calendar months in the Provincial Armed Constabulary is entitled once in one calendar year to a single second class railway fare from battalion headquarters or company headquarters to the nearest railway station to his home and a single second class fare for the return journey to battalion headquarters or company headquarters during an authorised leave, including casual leave, subject to the following conditions—

(i) that he has neither been provided with married quarters at battalion headquarters or at company headquarters nor allowed house rent allowance in lieu thereof;

(ii) that he actually proceeds to his home.

The Commandant at battalion headquarters and all Company Commanders are responsible for seeing that the condition mentioned above are actually fulfilled in each case where travelling allowance is claimed under this rule, and also that such travelling allowance is not allowed more than once in one calendar year to a police official.

65-I. A claim for travelling allowance under rule 65-H will not be entertained unless it is supported by a voucher in Police Form No. 17 (b) properly filled in and signed by the Commandant or Company Commander. The drawing officer should invariably furnish, on the travelling allowance bills in which such claims are made, the following certificates:

(i) Certified that the concession has been claimed by the men eligible for it and for not more than one occasion in the calendar year.

(ii) Certified that the men for whom the railway fares have been claimed have not been provided with married quarters either at battalion headquarters or at company headquarters at.....nor have they been granted house rent allowance in lieu thereof, and that they have served for at least six calendar months of the year in the Provincial Armed Constabulary.

65-J. In addition to the concession allowed by rule 65-H, a police official is entitled to a single lower class, if any, bus fare from the railway station to his home and a single lower class bus fare for the return journey to the railway station, subject to the condition that he lives 32 kilometres or more from the nearest railway station and that an established bus route connects the railway station to a point near his home.

65-K. [Deleted.]

CHAPTER V

SPECIAL RULES FOR HIGH OFFICIALS

66. The Governor, his staff and household—The travelling facilities and allowances of the Governor are regulated by the provisions of the Government of India (Governors' Allowances and Privileges) Order, 1950, as supplemented by the orders of Government of India. The members of his Secretarial and personal staff (i.e. the Secretary, his office establishment, the Medical Officer and the Aides-de-Camp) shall, however, draw travelling allowances at such rates and subject to such conditions as the Governor may by order prescribe. (See Appendix VI).

Orders of the Governor regarding the above rule

The Governor of Uttar Pradesh has been pleased to direct that his Secretarial and personal staff, i.e. the Secretary, his office establishment, the Medical Officer and the Aides-de-Camp on his personal staff, shall be allowed travelling and daily allowances at the rates and under the conditions laid down from time to time in the Travelling Allowance Rules, contained in the Financial Handbook, Volume III, in respect of ordinary journeys on duty, and at the rates and under the conditions prescribed from time to time in Appendix VI of that volume in respect of journeys in connection with the moves of the Governor to and from the hills and that the said establishment shall also be entitled to house rent and hill allowances at the rates and subject to the conditions prescribed from time to time in Parts I and II of Chapter III-A of Part III of the Financial Handbook, Volume II.

2. The Governor has also been pleased to declare that the Aides-de-Camp are officers of the Category-I for the purpose of calculating travelling allowance.

NOTES—(l) [Deleted.]

(2) When the staff and establishment of the Governor travel free of cost by—

(a) special train, or

(b) special carriage attached to an ordinary train,

they are entitled to draw travelling allowance according to rule 23(A)(5). For travelling free of cost by a motor car belonging to the Governor or to any private person, they are entitled to draw travelling allowance according to rule 29(3).

3. When the Governor halts at either Lucknow or Naini Tal, the place at which he is halting shall be regarded as the headquarters of his staff and no travelling allowance of any kind can be drawn by them during such halt. In the case of establishment, however, Lucknow shall be deemed to be their headquarters during winter months and Naini Tal during the summer months. The establishment will draw daily allowance for halts, if any, made in the course of Governor's tour at Lucknow during the summer months or at Naini Tal during the winter months.

Decision of the Government of India regarding travelling expenses of the personal staff accompanying the Governor when visiting places outside their State on business other than those of the State.

The travelling expenses of the Governor's personal staff who are asked to accompany the Governor while on a private visit outside the State in their official capacities may be charged to Government under the appropriate grant given to the Governor. (Government of India, Ministry of Home Affairs endorsement no. 27/A/51—Public, dated October 16, 1951—Confidential Department file no. 3-D/1950).

67. [Deleted.]

68. [Deleted.]

69. [Deleted.]

70. [Deleted.]

71. [Deleted.]

72. [Deleted.]

73. [Deleted.]

CHAPTER VI

TRAVELLING ALLOWANCE ON DEATH OR RETIREMENT

74—81. [Deleted.]

81-A. (1) The members of families, as defined in Rule 6 of the All-India Service Officers serving in connection with the affairs of the State, and of the State Government employees who die while in service, will be entitled to the following travel expenses and expenses on transportation of their personal effects from the last headquarters of the government servant to his normal place of residence, which shall be the permanent home as entered in his service book or record or such other place as might have been declared to be the permanent home by the government servant while in service, provided that the journey is performed by the shortest route within 6 months of his death.

(a) For journey by rail and/or steamer—Actual fare (with the incidentals) of the class of accommodation to which the deceased government servant was himself entitled for each member of the family and the actual cost of transportation of personal effects on the scale as admissible under the rules for a journey on transfer.

(b) For journey by road–(1) When travelling by bus—

One fare of the class to which the deceased government servant was entitled under exception (I) to clause (I) of rule 27 (B) for each adult and half fare for each child, as actually charged by the transport company/corporation, on furnishing a certificate of the number and relationship of the members of the family for whom the claim is made.

(2) When the family of a deceased Category-I or II government servant travels in a motor car or other conveyance which is either the deceased government servant's own or borrowed or hired and when propulsion charges are borne by the family of the deceased government servant in the event of the conveyance being the deceased's own conveyance or borrowed—

(i) when the two stations are connected by rail, such charges as are admissible under rule 42(2)(I)(iv);

(ii) when the two places are connected only by road—

One mileage allowance at the rate admissible under rule 42(2)(I)(iv)(3), if two members of the family travel, two mileage allowances at the same rates if more than two members of the family travel, on furnishing a certificate of the number and relationship of the members of the family for whom the claim is made.

Exception—Where, however, the family of the deceased government servant of Category-I or II travels in a motor car or other conveyance plying for hire and hires only such seats as are equivalent to the number of members of the family, actual fare shall be admissible for such seats.

In addition to the above, actual cost of transportation of personal effects on the scale as admissible under the rules for journey on transfer shall also be admissible.

(2) If at the time of the death of a government servant, a member of his family happens to be at a station other than the government servant's last headquarters, or being there proceeds to a station other than the normal place of residence, such member may draw the travel expenses prescribed in clause (1) above,from the place where he was at the time of the government servant's death to the place to which he actually travelled, provided that the total expenses claimed shall not exceed the total cost that would have been admissible had such member travelled from the headquarters of the government servant to the normal place of residence.

NOTE—In case the family likes to settle down at any other place, they would be entitled to actual expenses not exceeding those which would have been admissible if they had moved to the normal place of residence.

(3)(a) The amount of travelling allowance regarding transport at Government expense of the families and personal effects of government servants who die while in service shall be paid in the order of precedence given below:

(i) The surviving widow or the eldest among them if there be more than one surviving widow (not being a minor) if the deceased government servant was a male officer or the husband if the deceased was a female officer;

(ii) The eldest surviving (dependent) child of the deceased government servant provided that he/she has attained the age of majority;

(iii) Any person who in the opinion of the Head of Office is fit to receive payment on behalf of minor(s), subject to the execution by such person of a bond, duly signed by two surities agreeing to indemnify Government against any subsequent claim, provided that such a bond may be dispensed with when payment is made to a legal guardian. (For details see Appendix XI).

(b) The amount may be drawn on Travelling Allowance Bill (Non-gazetted Establishment) Form 12, Financial Handbook, Volume V, Part I, by the Head of Office under whom the deceased government servant last served or any gazetted officer authorised in his behalf under Note (1) below para 47(g) of the Financial Handbook, Volume V, Part I. The certificates prescribed therein for the Head of Office may be amended suitably and used. Similarly the certificates usually obtained at present from the government servants in support of transfer travelling allowance claims, regarding use of express/mail trains, dependency and relationship of the family members, actual expenses on the transport of personal effects, etc., may also be adopted mutatis mutandis and obtained from the claimant in support of the claim.

(4) The above concession will not be admissible to—

(a) Government servants engaged on contract and those who are not in the whole-time employment of Government.

(b) Government servants paid out of contingencies.

(c) Retired government servants who are re-employed.

(d) Temporary government servants who have not rendered three years' continuous service.

81-B. (1) Travelling allowance will be admissible to government servants on their retirement from service for themselves and their families, as defined in rule 6, to enable them to proceed to their home town or the place where they intend to settle down after retirement. This concession is admissible in case of retirement on superannuation pension as well as on invalid pension and compensation pension sanctioned under Articles 441 and 426 of the Civil Service Regulations. It is also admissible in case of voluntary retirement but not in the case of compulsory retirement under Fundamental Rule 56, Financial Handbook, Volume II, Part II.

(2)(i) Such travelling allowance will be admissible in respect of the journey of the government servant and members of his family and in respect of the transportation of his personal effects from the last station of his duty to his home town as mentioned below :

(a) For journeys by rail and/or steamer—(i) Actual fares including the reservation charges, if any, of the class of accommodation to which the officer was entitled (excluding air-conditioned accommodation) on the date when he was last on duty, for the government servant and members of his family. Incidental expenses will also be admissible at the same rates and on the same conditions on which these were admissible to him on his transfer while in government service.

(ii) Actual cost of transportation of personal effects on the scale admissible under Rule 42(2)(I)(iii).

(b) For journeys by road :

(i) For self—

(a) when travelling by bus—one fare of the class to which he was entitled under exception (1) to clause (1) of rule 27(B) plus incidental expenses at twice the rate admissible to him on his transfer while in government service.

(b) when a government servant of Category-I or II travels in a motor car or other conveyance which is either his own or borrowed or hired and when propulsion

charges are borne by him when the conveyance so used is his own or borrowed—Such charges as admissible under rule 42(2)(II)(iv).

(c) when a government servant of Category-III travels on a motor cycle or scooter or moped which is his own and propulsion charges are borne by him—Such charges as are admissible under rule 42(2)(II)(iv).

Exception—Where, however, the government servant of Category-I and II travels in a motor car or other conveyance plying for hire and hires only a seat, he will draw the actual fare paid for the seat plus incidental expenses at twice the rate admissible to him on his transfer while in government service.

(ii) For family—

(a) when travelling by bus—one fare of the class to which the government servant was entitled under exception (1) to clause (1) of rule 27 (b) for each adult and half fare for each child, as actually charged by the transport company/corporation, on furnishing a certificate of the number and relationship of the members of the family for whom the claim is made.

(b) when the family of a government servant of Category-I or II travels in a motor car or other conveyance which is either the government servant's own or borrowed or hired and when propulsion charges are borne by him, when the conveyance so used is his own or borrowed—

(i) when the two stations are connected by rail—Such charges as are admissible under rule 42(2)(I)(iv) ;

(ii) when the two places are connected only by road—one mileage allowance, at the rate admissible under rule 42(2)(I)(iv), if two members of the family other than self travel, two mileage allowances at the same rates if more than two members of the family other than self travel, on furnishing a certificate of the number and relationship of the members of the family for whom the claim is made.

Exception—Where, however, the family of the government servant of the Category-I or II travels in a motor car or other conveyance plying for hire and hires only such seats as are equivalent to the number of members of family, actual fare shall be admissible for such seats.

(iii) actual cost of transportation of personal effects on the scale admissible under rule 42(2)(II)(iii).

(c) For journeys partly by one mode of travel and partly by another—

As admissible under sub-paras (a) and (b) above, in so far as they are respectively applicable.

NOTES—(1) The actual cost of transporting a motor car or other conveyance maintained by an officer before his retirement will also be reimbursible at the same rates and on the same conditions on which it was admissible to him on his transfer while in Government service.

(2) Mileage allowance will be admissible for journeys between residence and the railway station or bus stand at either end in accordance with rule 42(2)(II) read with rule 14.

(d) For journeys performed in the government servant's own car or in a private car between stations connected by rail—As admissible under sub-para (b) limited to railway/steamer fares admissible under sub-para (a).

(e) Retired government servants while proceeding to their home town or the place where they intend to settle down after retirement will also be entitled to lumpsum at the same rates and on the same conditions as were applicable to them on transfer while in service.

(3) The grant of the concession will be further subject to the following conditions, clarifications and subsidiary instructions :

(i) The concession will be admissible by the shortest route from the last place of duty of the government servant to his home town. The term home town referred to above shall be the permanent home town or village as entered in appropriate official record of the government servant concerned, or such other place as has been declared by him, duly supported by reasons (such as ownership of immovable property, permanent residence of near relatives, for example, parents, brothers, etc.) as the place where he would normally reside but for his absence from such a station for service, under Government. Those government servants who have recently acquired an Indian domicile or those who have not so far declared their homes for any purpose in correspondence with Government, for example, service records, applications for house building advances, etc., should now make a formal declaration.

The declaration will be subject in each case to the acceptance by the controlling officer concerned who shall verify the correctness thereof after calling for such evidence as may be considered necessary.

A declaration of home town once made shall ordinarily be treated as final, but in exceptional circumstance, Government in the Administrative Department may authorise a change in such declaration, provided that such a change shall not be made more than once during the service of the government servant.

(ii) Where a government servant wishes to settle down at a place other than his home town, he will be entitled to draw the actual travelling allowance, provided

the amount of travelling allowance does not exceed the amount which he would have drawn from the last place of duty to his home town.

(iii) The concession may be availed of during leave preparatory to retirement/refused leave, or within six months of the date of retirement.

(iv) The concession will not be admissible to government servants, who quit service by resignation or who may be dismissed or removed from service.

(v) If a government servant is re-employed under the State Government, while he is on leave preparatory to retirement, or within six months of the date of his retirement, the concession admissible under these rules may be availed of by him within six months of the expiry of the period of his re-employment provided he has not availed of it earlier.

(vi) The travelling allowance in respect of the members of the family and the transporation of personal effects of a retiring government servant, which do not actually accompany him will be regulated in accordance with the provisions of note 2(a) and (c) below rule 42(2)(II). A member of government servant's family and his personal effects which follow him within six months or precede him by not more than one month may, therefore, be treated as accompanying him. The period of one month or six months, as the case may be, may be counted from the date of retirement or the expiry of the period of re-employment as the case may be. The claims of travelling allowance in respect of the family members will not be payable until the head of the family himself/herself actually moves.

(4) The travelling allowance claims admissible under these rules will be drawn on Travelling Allowance Bill form like transfer travelling allowance claims. The claims of government servants who were their own controlling officers before retirement, will be countersigned by the next higher administrative officer and, where there is no such higher administrative officer, by the Secretary to Government in the department concerned. The claims of a retiring Secretary to the Government of Uttar Pradesh may be countersigned by his successor-in-office. The certificates required to be furnished by the government servants in respect of transfer travelling allowance claims will also be required to be furnished in respect of claims for travelling allowance under these rules.

(5) Before reimbursing the travelling allowance admissible under the above rules, the countersigning authorities should satisfy themselves as far as possible, that the claimant and members of his family actually performed the journeys to the home town or any other place to which he might have proceeded to settle down e.g. (i) by obtaining a certificate from the government servant concerned to the effect that he and the members of his family have actually travelled in the class for which the claim has been preferred; and (ii) by requisitioning necessary receipts/vouchers,

etc. for the claims charged on account of the transportation of his personal effects/conveyance, etc.

(6) Payment of travelling allowance claims under these rules may be made by the Treasury Officer in relaxation of rule 23 of the Treasury Rules (Uttar Pradesh), read with para 101 of the Financial Handbook, Volume V, Part I i.e., he may make the payment of such claims even after the issue of a last pay certificate and without asking the retired government servant to surrender the last pay certificate which will be required for the purpose of finalising his pension.

CHAPTER VII

CONVEYANCE ALLOWANCE

82. The Government may grant a monthly conveyance allowance on such conditions as they think fit to impose, to any government servant who is required to perform frequently at, or within a short distance from, his headquarters journeys for which travelling allowance is not admissible.

Except as otherwise provided in Chapter XII of the Subsidiary Rules in the Financial Handbook, Volume II, and unless the sanctioning authority other wise directs, a conveyance allowance is drawn all the year round, is not for feited during absence from headquarters, and may be drawn in addition to any other travelling allowance admissible under the rules; provided that a government servant who is in receipt of a conveyance allowance specifically granted for the upkeep of a motor car, motorcycle, scooter or moped shall not draw mileage or daily allowance for a journey by a motor car, motor cycle, scooter or moped except on such conditions as the authority which sanctions the conveyance allowance may prescribe.

(A list of government servants in receipt of conveyance allowances with the rates of such allowance and other conditions attaching thereto, is given in Appendix VIII).

NOTE—The drawal of a conveyance allowance where it is granted to a government servant on the condition that he maintains a specific means of conveyance is subject to the further condition that the conveyance is maintained in a satisfactory condition.

The bill in which the allowance is claimed must be supported by a certificate by the drawing officer, or the officer concerned if he is himself the drawing officer, to the effect that the prescribed means of conveyance continued to be maintained in a satisfactory condition during the period for which the claim is submitted.

83 and 84. [Deleted.]

85. A conveyance allowance may not be drawn during joining time.

NOTE—As an exception to this rule, subordinate police officers and members of the Subordinate Engineering Service and lower subordinates of the Public Works Department may, irrespective of the provisions of Subsidiary Rule 197 contained in the Financial Handbook, Volume II continue to draw, during joining time, the conveyance allowance drawn by them while on duty, subject to the condition that no extra expenditure is there by caused to the Government and that a conveyance is actually maintained.

86 and 87. [Deleted.]

CHAPTER VIII

RULES OF PROCEDURE

Countersignature

88. (1) A bill for travelling allowance (other than a permanent allowance) of a government servant should not be paid unless countersigned by the controlling officer.

(2) No officer shall act as his own controlling officer unless expressly authorised by Government. A list of officers who have been declared to be controlling officers in respect of their own travelling allowance will be found in Part I of Appendix IX.

(3) Except as provided in sub-rule (2) above, the travelling allowance bill of the head of a department shall be countersigned by the next higher administrative officer and, where there is no such higher administrative officer, by the Secretary to Government in the department concerned.

(4) Unless the Government direct otherwise, the travelling allowance bills of all other officers shall be countersigned by the head of the deparment concerned. A list of authorities who have been declared to be controlling officers in respect of particular government servants or categories of government servants or non-officials will be found in Part II of Appendix IX.

NOTE—The controlling officer for the purpose of travelling allowance for the journey of a government servant to join his post under a borrowing Government as well as for the return journey will be the controlling officer in regard to his post under that Government.

89. In the following cases travelling allowance bills may be paid without countersignature :

(a) [Deleted.]

(b) Travelling allowance bills of non-gazatted government servants, provided that detailed countersigned bills are subseqnently submitted to the Accountant General for adjustment. 89-A. Before undertaking a journey on tour, every government servant unless he is his own controlling officer should obtain the written permission of his controlling officer for undertaking the journey. In cases of urgency, however, a journey may be undertaken by a government servant without taking prior approval of his controlling officer but such permission should in variably be taken immediately after the journey has been performed.

NOTE—The controlling officer may, if the nature of journey required to be undertaken by the subordinates in his department so warrant, prescribe model tour programmes for each month or accord general approval in respect of unscheduled tours (e.g. excise raids) that may be necessary in the public interest. The actual journeys should, however, be approved by the controlling officer before admitting travelling allowance claims in respect thereof.

90. It is the duty of a controlling officer, before signing or countersigning a travelling allowance bill—

(a) to scrutinize the necessity, frequency and duration of journeys and halts for which travelling allowance is claimed, and to disallow the whole or any part of the travelling allowance claimed for any journey or halt if he considers that a journey was unnecessary or unduly protracted, or that a halt was of excessive duration;

(b) to scrutinize carefully the distances entered in travelling allowance bills;

(c) to satisfy himself that, where the actual cost of transporting personal effects is claimed under the rules, the scale on which such effects were transported, was reasonable; and to disallow any claim which, in his opinion, does not fulfill that condition;

(d) to satisfy himself that travelling allowance is not on the whole a source of profit to the recipient;

NOTE—In the case of rail journeys, the controlling officer may, in his discretion, demand a certificate from the government servant making a claim as to the class by which he actually performed a journey, and should, if necessary, reduce travelling allowance to the amount admissable for the class by which the journey was actually performed.

(e) to observe any rules which the Government may make for his guidance.

NOTE—The following means should be employed by controlling officer for checking road distances in travelling allowance bills:

(i) maps;

(ii) local knowledge of the officers countersigning and passing the bills; and

(iii) in doubtful cases ascertainment of actual measurement as recorded in Public Woks Department or other records.

91. Except where expressly permitted by the Government, a controlling officer shall not delegate to a subordinate his duty of countersignature.

NOTES—(1) Deputy or Assistant Directors of Education are authorised to countersign the travelling allowance bills of government servants of the Education Department on behalf of the Director of Education in cases where the Director's counter-signature is necessary.

(2) The Drawing and Disbursing Officer of each Secretary's Branch in the Civil Secretariat is authorised to countersign the travelling allowance bills of non-gazetted government servants of the branch on behalf of the Secretary in that Branch. But he should, before countersigning the bills have the claim verified by the government servant's immediate superior officer.

(3) Officers of the Co-operative Department drawing pay in the senior scale are authorised to countersign the travelling allowance bills of the government servants and the honorary organisers of the department on behalf of the Registrar.

(4) Supreintending Engineers in the Irrigation Department are authorised to countersign the travelling allowance bills of the establishment attached to their camp.

(5) The Deputy Registrar, High Court of Judicature at Allahabad, is authorised to countersign the travelling allowance bills of the establishment of the High Court in the absence of the Registrar during the period of the court's long vacation.

(6) [Deleted.]

(7) Join Magistrates and Deputy Collectors or any other gazetted officer incharge of Combined Officers in districts are authorised to countersign the travelling allowance bills of tehsildars, naib-tehsildars and the ministerial establishments of district Officers and all offices subordinate to the district officer.

(8) [Deleted.]

(9) The Financial Controller (Industries) is authorised to countersign the travelling allowance bills of the non-gazetted staff of the Industries Department in cases where the Director's signature is necessary.

(10) The Deputy Secretary, Board of High School and Intermediate, Education, is authorised to countersign on behalf of the Secretary, Board of High School and Intermediate Education, travelling allowance bills of examiners, tabulators, checkers, etc., of all the examinations conducted by the Board of High School and Intermediate Education.

(11) The Assistant Cane Commissioner is authorised to countersign on behalf of the Cane Commissioner the travelling allowance bills of the non- gazetted government servants of the Cane Development Department directly controlled from the Headquarters.

(12) The Deputy Director of Agriculture, Headquarters, is authorised to countersign on behalf of the Director the travelling allowance bills of the non-gazetted District Agricultural Officers and the staff serving under them.

(13) The Sugarcane Inspectors are authorised to countersign on behalf of the Cane Commissioner the travelling allowance bills of the non-gazetted government servants of the Cane Department serving under them.

(14) The Deputy Directors of Animal Husbandry are authorised to countersign on behalf of the Director of Animal Husbandry the travelling allowance bills of the District Livestock Officers (Gazetted Subordinate) serving under their jurisdiction.

(15) [Deleted.]

(16) The Deputy Chief Audit Officer (Co-operatives), U .P. is authorised to countersign on behalf of the Chief Audit Officer, Co-operative Societies and Panchayats, U. P., travelling allowance bills of non-gazetted staff of the Co-operative Audit Organisation working under him.

(17) The Special Secretary to Government in Finance Department dealing with the establishment of the Branch is authorised to countersign the travelling allowance bills of Group 'A' gazetted officers working in Finance Secretary's Branch, U. P. Secretariat, provided that the tour programme has the prior approval of the Secretary, Finance Department and such an approved programme is enclosed with the bills.

(18) Joint Administrator, Tehri Dam Project, Tehri, is authorised to countersign on behalf of the Commissioner and Administrator, Tehri Dam Project the travelling allowance bills of the gazetted and non-gazetted employees of Commissioner and Administrator's Office and other subordinate offices.

FORM NO. 1

(See Chapter III, paragraph 26)

Receipts for payment to Government

Book no_____Receipt no. _____Place_____

Date_____, 19 _____

Department and
office_____

Received from _____
the sum of rupees _____
on account of _____

Signature of Government servant granting the receipt.

Rs._____ Designation_____

Cashier or Accountant.

Form 1-A

FORM NO. 1-A

(See Chapter III, paragraph 31)

Receipts for the price of service postage stamps No.

Received from_____

With letter no._____, dated_____, 19 the sum of Rupees _____ in cash.

by cheque on account of _____ in _____payment of

Accountant Signature _____

Treasurer Designation_____

Rs._____

FORM NO. 1-A

(See Chapter III, paragraph 31)

Receipts for the price of service postage stamps No.

Received from_____

With letter no._____, dated_____, 19 the sum of Rupees _____ in cash.

by cheque on account of _____ in _____payment of

Accountant Signature _____

Treasurer Designation_____

Rs._____

FORM NO. 1-B

(See Note below paragraph 26)

Receipts for payment to Government of U.P., Transport Department

Book no._____Receipt no._____

Office of the Regional Transport Officer _____(place)

Date_____

Received from _____the sum of Rs. (in figures) _____(in words) _____ on account of _____

Full Signature of Government servant granting the receipt.

Rs._____ Designation_____

Cashier/Accountant.

FORM NO. 2

(See Chapter III, paragraph 68)

CASH BOOK OF THE OFFICE OF THE_____

Receipts Expenditure

Date of receipt	No. of receipt	Particulars of receipts	Amount received from the Treasury		Amount received from other sources		Date of expenditure	No. of voucher	Particulars of expenditure	Amount paid to individ payees
			Rs	p.	Rs	p.				Rs

Opening balance	Total expenditure
Total receipts	Closing balance
GRAND TOTAL	GRAND TOTAL

FORM NO. 2-A

(PARAGRAPH 69)

Form of Security Bond for a particular Post

KNOW all men by these presents that I/we AB (Principal)_____ s/o_____r/o_____and CD (1st Surety)_____ s/o_____r/o_____and EF (2nd surety) _____s/o_____r/o_____ am/are held firmly bound to the Governor of Uttar Pradesh in the sum of Rs.....to be paid to the said Governor, his successors or assigns for which payment well and truly to be made I/we bind myself/ourselves our heirs, executors, administrators, and representatives (* jointly and severally).

WHEREAS the above bounden AB_____was on the_____day of_____, appointed to and now holds and exercises the office of_____;

AND, WHEREAS by virtue of such office the said AB_____has, amongst other duties, the care of and responsibility for the safe and proper storing and keeping in the places, appointed for the custody thereof, of_____;†

AND, WHEREAS the said AB is bound whenever called upon so to do to show to his superior officers that the said property is at all times intact in the places aforesaid and is bound to keep true and faithful account of the said property;

AND, WHEREAS in consideration to the appointment of the said AB to his said office the said AB has delivered to and deposited with_____cash to the extent of Rupees _____(or has delivered to and deposited with and endorsed to_____ Government securities to extent of Rs._____as set forth in the Schedule hereto) [or, has placed on fixed deposit in the_____limited to the credit of the_____ for the time being of Uttar Pradesh the sum of Rs._____] (Rs._____), [or, the said AB/CD/EF has/have agreed to mortgage the property described in the Schedule hereto] for the purpose of in part securing and indemnifying the Government of Uttar Pradesh (hereinafter called "the Government"), against all loss or damage which it might suffer by reason of the said property or any part thereof being wasted, embezzled, stolen, misspent or loss, dishonestly, negligently, or otherwise by the said AB ;

*To be struck out if there are no sureties.

†Here detail money. Government, currency notes, stamps, goods, chattels or effects stored and received at.

AND, WHEREAS, the said AB (and the said CD and EF as the said AB's sureties) has/have entered into the above written bond in the penal sum of Rs..... conditioned for the due performance by the said AB of the duties of his said office and the other duties appertaining thereto, or which may be lawfully required of him and for the indemnity of the Government against loss from the acts or defaults of the said AB ;

NOW, the condition of the above-written bond is such that if the said AB has, while he has held the office of_____always duly performed and fulfilled the said duties of the said office and the other duties aforesaid or if the said AB (and the said CD and EF) shall indemnify the Government from all and every loss and damage which during the time the said AB has held, executed and enjoyed the said office has happened, then the above written bond or obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue ;

AND, THESE PRESENTS ALSO WITNESS that in pursuance of the aforesaid agreement and for the consideration aforesaid and as security for the payment to the Government of the said sum of Rs._____or any part thereof in accordance with the terms and conditions hereof the said AB/CD/EF hereby transfer(s) to the Governor all that the property described in the Schedule hereto to the intent that the same will remain and be charged by way of simple mortgage as security for the payment to the Governor of the said sum of Rs._____AND the said AB/CD/EF hereby covenant(s) with the Governor that the said property is free from encumbrances AND that for the purpose of recovering the said sum of Rs._____or any such lesser sum as may from time to time become due under the above written

bond the Governor or any officer of the Government duly authorized in this behalf may without prejudice to the right conferred by the Public Accountants Default Act, 1850, from time to time as occasion shall require without the intervention of any court sell the property or any part thereof or take the rents and profits thereof for his own use until he shall have thereby or otherwise recovered such sums as aforesaid;

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said CD and EF shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of_____or the Government six calendar month's notice in writing of his or their intention so to do, and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said AB until the expiration of the said period of six months ;

AND it is hereby agreed and declared by and between the said AB (and the said CD and EF as the said AB's sureties) and the Governor, that on the vacation by the said AB of his said office of_____the above named ("moneys" where cash is deposited) ("securities" where promissory notes are deposited) shall not be at once returned to him (or them) but shall continue to be held in the manner aforesaid for the term of six months as security against any loss that may have been incurred by the Government owing to the neglect or default of the said AB and which may not have been discovered until after the vacation of his office by the said AB and if any breach of the conditions of the said bond is discovered after the repayment (or return) of the said money (or securities) (or release of the said mortgage) such repayment (or return) (or release) shall not affect the right of the Governor or Government to take proceedings upon the said bond against the said AB (CD and EF) :

*PROVIDED ALSO that the officer in whose name the said sum is placed on deposit in manner aforesaid may with the sanction of the Government and at the request of the said AB withdraw the said sum and place the same in like manner as aforesaid in the State Bank of India or the Allahabad Bank or Central Bank of India :

PROVIDED ALSO that if the said sum or any part thereof is lost by reasons of the failure or defalcation of the Bank in which such sum is at any time deposited neither the Governor nor the Government nor any officer serving under the Government shall be in any way liable for such loss and the said AB shall immediately furnish to the Governor either in cash or in such other form as may be sanctioned by the Government orders or regulations then in force security equivalent in value of the amount lost in such manner as aforesaid :

PROVIDED ALSO that the interest on the said sum may be paid over to the said AB when realized if the Government thinks fit to to do so ;

AND the said AB (and the said CD and EF as the said AB's sureties) do hereby agree and declare that without prejudice to any remedy provided by this bond, the Government, may on the certificate of Secretary to the State Government in the Administrative Department which shall be final, conclusive and binding on the said AB (and the said CD and EF) recover all dues hereunder from AB (and CD and EF) jointly or severally as arrears of land revenue.

IN WITNESS to the above written bond and to all the terms and the conditions hereinbefore contained I/We have hereunto set my/our hands this_____day of _____19 . corresponding to Saka Samvat_____.

*To be used only when money is placed on deposit receipts.

The Schedule herein referred to

Signed by AB_____in the presence of_____
and of _____

Signed by CD_____in the presence of_____
and of _____

Signed by EF _____in the presence of_____
and of _____

FORM NO. 2-AA

(See Chapter I, paragraph 27-A)

Cash-book (for offices where money of transactions are heavy)

Office of_____ Month of_____

Receipts Payments

Contingencies Contingencies

Date	Number of receipt	Particulars	Pay	Allowances	Contingencies	Miscellaneous	Tota

where necessary	In recoupment of payment advance	Advance payments

FORM NO. 2-B

(PARAGRAPH 69)

Form of (General) Security Bond

KNOW all men by these presents that I/we, AB (Principal)_____ s/o_____r/o_____CD (1st surety)_____ s/o_____r/o_____ EF (2nd surety) s/o_____r/o_____am/are held and firmly bond to the Governor o Uttar Pradesh in the sum of Rs._____to be paid to the said Governor's assigns for which payment well and truly to be made I/we bind myself/oursehncPor yorour heirs, executors, administrators and representatives* (jointly and severally) s

WHEREAS the above bounden AB_____was on the_____day of_____ 19, appointed to and anqve hods and exercises the office of_____;

AND WHEREAS by virtue of such office the said AB has, and by virtue of any other office to which the said AB may here after eilippoined from time to time, is likely to have, among other duties the care of, and respobrty fotr the safe and proper storing and keeping, money, currency notes, stamps and ogoo ds and property belonging to the Government of Uttar Pradesh (hereinafter calle "the Government") in the places appointed for the custody thereof; of †_____

AND WHEREAS the said AB is bound, whenever called upon so to do, to show to his superior officer that any such property entrusted to his care and keeping is at all times intact in the places aforesaid and is bound to keep true and faithful account of the said property ;

AND WHEREAS in consideration of the said AB's said appointment and of any other appointment which he may hold hereafter the said AB has delivered to and deposited with_____cash to the extent of Rupees_____(or has delivered to and deposited with and endorsed to_____Government securities to the extent of Rs._____as set forth in the Schedule hereto) [or has placed on fixed deposit in the_____to the credit of the_____for the time being of Uttar Pradesh the sum of Rupees_____(Rs._____)] (or the said AB/CD/EF has/have agreed to mortgage the property described in the Schedule hereto) for the purpose of in part securing and indemnifying the Government against all loss or damage which it might suffer by

*To be struck off if there are no sureties.

†Here detail money. Government currency, notes, stamps, goods, chattels or effects stored of received at.

reason of the said property or any part thereof being wasted, embezzled, stolen, misspent or lost, dishonestly, negligently or otherwise by the said AB ;

AND WHEREAS the said A B (and the said C D and E F as the said A B's sureties) has/have entered into the above written bond in the penal sum of Rs._____ conditioned for the due performance by the said A B of the duties of his said office and of any other office which the said A B may for the time being hold under Government and the other duties appertaining thereto, or which may be lawfully required of him and for the indemnity of the Government against loss from the acts or defaults of the said A B_____ ;

NOW the condition of the above written bond is such that if the said A B while he has held the office_____and of any other office which he may hold hereafter always duly performed and fulfilled the duties of such office and the other duties aforesaid or if the said A B (and the said C D and EF) shall indemnify the

Government from all and every loss and damage caused to the Government from any act, omission, neglect of the said A B in the course of discharge of his duties of any office under Government to which he may from time to time be appointed then the above written bond or obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue ;

AND THESE PRESENTS ALSO WITNESS that in pursuance of the aforesaid Agreement and for the consideration aforesaid and as security for the payment to the Governor of the sum of Rs._____or any part thereof in accordance with the terms and conditions hereof the said A B/C D/E F hereby transfer (s) to the Governor ALL that the property described in the schedule hereto the intent that the same will remain and be charged by way of simple mortgage as security for the payment to the Governor of the said sum of Rs._____;

AND the said A B /C D/E F hereby convenant (s) with the Government that the said property is free from encumbrances AND that for the purpose of recovering the said sum of Rs._____or any such lesser sum as may from time to time become due under the above written bond the Governor or any officer of the Government duly authorized in this behalf may without prejudice to the right conferred by the Public Accountants Default Act, 1850, from time to time as occasion shall require without the intervention of any court sell the property or any part thereof or take the rents and profits thereof for his own use until he shall have thereby or otherwise recovered such sum as aforesaid ;

[PROVIDED ALWAYS and it is, hereby agreed and declared that neither of them the said C D and E F shall be at liberty to terminate their suretyship except upon giving to the District Officer, for the time being of_____or the Government six calendar month's notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said A B until the expiration of the said period of six months ;]

AND it is hereby agreed and declared by and between the said A B (and the said C D and E F as the said A B's. sureties) and the Governor that on the termination of the service under Government of the said A B the above named moneys (or securities) shall not be at once returned to him (or them) but shall continue to be held in the manner aforesaid for the term of six months as security against any loss that may have been incurred by the Government owing to the neglect or default of the said A B and which may not have been discovered until after the termination of the service of the said A B and if any breach of the condition of the said bond is discovered after the repayment (or return) of the said money (or securities) (or release of the said mortgage) such repayment (or return) (or release) shall not effect the right of the Governor of Government to take proceeding upon the said bond against the said A B [C D and E F] ;

*PROVIDED ALSO that if within the period of six months aforesaid the said A B is re-employed the liability of the surety shall continue unless he legally withdraws from his suretyship ;

(†PROVIDED ALSO that the officer in whose name the said sum is placed on deposit in manner aforesaid may with the sanction of the Government at the request of the said A B withdraw the said sum and place the same in like manner as aforesaid in the State Bank of India or the Allahabad Bank or Central Bank of India) ;

PROVIDED ALSO that if the said sum or any part there of is lost by reason of the failure or defalcation of the bank in which such sum is at any time deposited neither the Governor nor the Government nor any officer serving under the Government shall be in any way liabile for such loss and the said A B shall immediately furnish to the Governor either in cash or in such other form as may be sanctioned by the Government orders or regulations then in force security equivalent in value to the amount lost in such manner as aforesaid ;

PROVIDED ALSO that the interest on the said sum be paid over to the said A B when realized if the Government think fit to do so.

*This proviso is to be used in cases where a Government servant is employed temporarily for broken periods in each year such as extra kurk amins in the Revenue Department.

†To be used only when money is placed on deposit receipts.

AND the said A B (and the said C D and E F as the said A B's sureties) do hereby agree and declare that without prejudice to any remedy provided by this bond, the Government may on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final conclusive and binding on the said AB (and the said C D and E F) recover all dues hereunder from A B (and C D and E F) jointly or severally as arrears of land revenue.

IN WITNESS to the above written bond and to all the terms and conditions hereinbefore contained I/we have hereunto set my/our hands this_____ day of_____19 , corresponding to Saka Samvat_____.

The Schedule herein referred to

Signed by A B_____in the presence of_____ and of_____.

Signed by C D_____in the presence or_____ and of _____

Signed by E F_____in the presence of_____ and of _____

FORM NO. 2-C

(PARAGRAPH 69-B)

Temporary Personal Bond

KNOW all men by these presents that we/AB (Principal)————————son of————resident of———————— C D (1st surety)———— on of————resident of————————and E F (2nd surety)—— son of————resident of————————————are held and firmly bound to the Governor of Uttar Pradesh in the sum rupees————————to be paid to the said Governor, his successors or assigns, for which payment well and truly to be made we bind ourselves and our heirs, executors, administrators and representatives jointly and severally;

WHEREAS the above bounden A B————————was on the———— day of————————19 , appointed to and now holds and exercises the office of————————;

AND WHEREAS the Governor has called upon the said A B to execute the extent of Rs. ————————indemnifying the Governor against all loss and damage which he might suffer by reason of any property entrusted to the care of the said A B in the course of the official duties being wasted, embezzled, stolen, misspent or lost, dishonestly, negligently, or otherwise by the said A B ;

AND WHEREAS owing to delay in the verification of the value and adequacy of the security offered by the said A B and other causes the execution of the security bond is likely to be delayed ;

AND WHEREAS the Governor has called upon the said A B to execute a personal bond with two sureties temporarily for such time as the security bond aforesaid is not executed ;

AND WHEREAS the said A B and the said C D and E F, as the said A B's sureties have entered into the above written bond in the penal sum of rupees————————conditioned for the due performance of his duties by the said A B and for the indemnity of the said Governor against loss from the acts or defaults of the said AB until such time as the said A B offers adequate security and executes a regular security bond ;

NOW the condition of the above written bond is such that if the said A B has whilst he has held any office under Government always duly performed and fulfilled the duties of such office and the duties of any other office to which he may be appointed or if the said A B and C D and E F shall indemnify the Governor from all and every loss and damage caused to the Governor from any act,

omission, neglect or default of the said A B in the course of discharge of his duties of any office under Government to which he may from time to time be appointed or if the said A B shall offer adequate security and execute a regular security bond as promised, then the above written bond or obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue;

PROVIDED ALWAYS that immediately on the said A B executing and delivering the security bond hereinbefore referred to this bond shall cease to have any effect ;

PROVIDED ALSO that neither of them the said C D and E F shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of————————————or the Government of Uttar Pradesh six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said A B until the expiration of the said period of six months.

AND the said A B and the said C D and E F as the said A B's sureties do hereby agree and declare that the Governor may, on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final, conclusive and binding on the said A B (and the said C D and E F) recover all dues hereunder, from A B, C D and E F, jointly or severally as arrears of land revenue.

IN WITNESS to the above written bond and to all the terms and conditions hereinbefore contained we have hereunto sot our hands this———————————— ———— day of————————————19 , corresponding to Saka Samvat.———— ————————————

Signed by A B———————————————————————— in the presence of ————————————and of————————————

Signed by C D———————————————————————— in the presence of ————————————and of————————————

Signed by E F———————————————————————— in the presence of ————————————and of————————————

FORM NO 2-D

(PARAGRAPH 71-A)

Form of temporary Security Bond with sureties when the security money is to be recovered in monthly instalments from pay

KNOW all men by these presents that we* ———————————————— son of ————————————and resident of————————————————and †———————————son of ———————————————— and resident of ———————————————— and ††————————————son of ———————————— and resident of ————————are held and firmly bound to the Governor of Uttar Pradesh (hereinafter called the 'Governor' which expression includes his successors or assigns) in the sum of Rupees————————(in words Rupees———————————) to be paid to the Governor for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and representatives jointly and severally.

WHEREAS the above bounden *————————————was on the————day of———————————19 appointed to and now holds and exercises the office of———————————.

AND WHEREAS by virtue of such office the said *————————————has amongst other duties the care of, and responsibility for, the safe and proper storing and keeping in the places appointed for the custody thereof **————————————.

AND WHEREAS the said*————————————is bound, whenever called upon so to do, to show to his superior officers that the said property is at all times intact in the places aforesaid and is bound to keep true and faithful account of the said property ;

AND WHEREAS the said*————————————————has been ordered to furnish in consideration of his said appointment a security of Rupees ————for the purpose of in part securing and indemnifying the Governor against all loss or damage which he might suffer by reason of the said property or any part thereof being wasted, embezzled, stolen, mis-spent or lost, dishonestly, negligently or otherwise by himself the said* ————————————

AND WHEREAS the said* ————————————not being in a position to deposit the

*Principal †1st Surety ††2nd Surety **Here detail money. Government currency notes, stamps, goods, chattels, or effects.

said security in a lump sum has been allowed to pay the same by monthly deductions from his pay at the rate of 10 per cent of the pay on condition of his executing a bond binding himself personally and by two sureties for the whole

amount of Rupees————until the same has been recovered by such monthly deductions as aforesaid ;

AND WHEREAS the said * and the said*————————————and ††————————as the said*————————'s sureties have therefore entered into the above written bond in the penal sum of Rupees————————————conditioned for the due performance by the said*————————of the duties of his office and the other duties appertaining thereto or which may be lawfully required of him during the period in which any portion of the aforesaid security money remains unpaid, and for the indemnity of the Governor against loss or damage from the acts or defaults of the said*————————————occurring during the said period.

NOW the condition of the above written bond is such that if the said *———— has during the period in which any portion of the aforesaid security money has remained unpaid always duly performed and fulfilled the said duties of the said office and the other duties aforesaid or if the said*————————————and the said*————————————and †————————————shall indemnify the Governor from all and——— every such loss and damage as aforesaid which during the said period has happened, then the above written bond or obligation shall be void and of no effect, otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them, the said *————————and †————————and ‡————————shall be at liberty to terminate their suretyship before the aforesaid security money has been recovered by monthly deductions as aforesaid or has otherwise been paid in full during the said period except upon giving to the District Officer for the time being of————————or the Government of Uttar Pradesh six calendar months' notice in writing of his or their intention so to do, and their joint and several liability under this bond shall continue in respect of all omissions until the expiration of the said period of six month or until the aforesaid security money has been recovered or paid in full, whichever event first happens.

AND it is hereby agreed and declared by and between the said*———and the said†————————and‡————————as the said*————sureties and the Governor that if the said*————————vacates the said office of————————————before the said security money has been recovered or paid in full the money recovered or deposited as part of such security shall not be at once returned but

*Principal †1st Surety ††2nd Surety **Here detail money. Government currency notes, stamps, goods, chattels, or effects.

shall continue to be held in the manner aforesaid for the term of six months as security against any loss that may have been incurred by the Governor owing to the neglect or default of the said*————————and which may not have been discovered until after the vacation of his office by the said *———and if any

breach of the conditions of the said bond is discovered after the repayment such repayment shall not affect the right of the Governor to take proceedings upon the said bond against the said*————————and † ————————and ‡————————

AND the said ————————and ‡————————and ‡————do hereby agree and declare that without prejudice to any remedy provided by this bond the Governor may on the certificate of the Secretary to the Government of Uttar Pradesh in the Administrative Department, which shall be final, conclusive and binding on the said*————and †————————and ‡————————recover all dues hereunder from them jointly or severall, as arrears of land revenue.

IN WITNESS to the above written bond and to all the terms and conditions hereinafter contained we have hereunto set our hands this————day of———— ————19 corresponding to Saka Samvat————

Signed by*————————in the presence of————————and of————.

Signed by †————————in the presence of————————and of————.

Signed by ‡————————in the presence of————————and of————————.

*Principal

†1st Surety

‡2nd Surety

FORM NO. 2-E

(PARAGRAPH 71-A)

Form of Fidelity Bond granted by an Insurance Company to the Governor of the Uttar Pradesh, guaranteeing fidelity of a Government Servant.

Bond no.————————date of Expiry———————— First premium Rs.———————— Sum Guaranteed Rs.————————Annual premium Rs.————————

WHEREAS————————(hereinafter called the "Servant") is in, or about to be taken into, the employment of the Government of the Uttar Pradesh (hereinafter called the "Government") in the capacity of———————— and has, with the consent of the Government, applied to the————————(hereinafter called the "Company"),

to guarantee his honest and faithful accounting for all moneys, stores, stamps or any other property received by, or entrusted to him, in such capacity.

AND WHEREAS the sum of Rupees————————has been paid to the Company as the premium or consideration for such guarantee commencing from the date of this Agreement and terminating on the thirty first day of March 19 .

NOW THEREFORE this agreement witnesseth that in consideration of the premises, and during the period commencing and terminating as aforesaid and afterwards during each succeeding year from the first day of April of each year, in respect of which the Annual Premium as above stated, shall, before, or on the 20th day of April, be paid to the Company, and the Company shall consent to receive the same, the Company doth hereby guarantee to Government, that the Servant shall, during the subsistence of this agreement, honestly and faithfully account to Government for all moneys, stores, stamps or any other property which he shall receive or be entrusted with on account of Government, and the Company guarantees, to the extent hereinafter mentioned, to indemnify Government against all loss, injury or damage in such moneys, stores, stamp or other property which the Government may in any way suffer or sustain by any act or acts of default, negligence, over-sight, fraud, misconduct of dishonesty of the Servant committed during the period for which the aforesaid premium has been paid by the Servant.

Provided that the sum recoverable under this agreement shall in no case exceed Rupees————————.

If any question or difference shall arise between the parties hereto or their respective representatives touching these presents or the construction hereof or as to the right, duties or obligations of any person hereunder or as to any other matter in anywise arising out of or connected with the subject matter of these presents the same shall be referred to a single arbitrator to be named by the Head of Department. The arbitrator so named shall be an officer of Government and shall have all powers conferred on arbitrators under the Indian Arbitration Act, and the costs of the reference and award shall be in the discretion of the arbitrator. The arbitrator may from time to time with the consent of the parties, enlarge the time for making and publishing the award. The making of an award in such reference shall be a condition precedent to any liability of the Company or any right of action against the Company in respect of such difference. If the Company shall disclaim liability for any claim hereunder and such claim shall not within twelve calendar months from the date of such disclaimer have been referred to arbitration under the provision herein contained then the claim shall for all purposes be deemed to have been abandoned and shall not thereafter be recoverable hereunder :

PROVIDED also that the Company reserves the right to insist upon prosecution of the Servant in the event of his dishonesty but the launching of the prosecution

against the Servant shall in no case be a condition precedent to the liability of the company arising under this agreement.

In witness whereof the undersigned being duly authorised by the Directors of the Company has/have hereunto set his/their hand at————————this————————day of————————19 .

For the

Examined…..

Entered————————

FORM NO. 2-F

(Paragraph 71-B)

Register of securities taken from Government accountants

Division	District	Office held by public accountant	Name of public accountant and pay of office	Maximum amount ordinarily in his hands at any one time	Amount of security demanded	Date of verification of security bond	Character of security with opinion of the head of the office
1	2	3	4	5	6	7	8

FORM NO. 2-G

(Paragraph 71-A)

Register of payments to security deposits in instalments by monthly Deductions from pay

Pass-book no.	Name of depositor	Rank	Pay	Balance	Monthly payments to security deposit						
					Net amount	Interest	April	May	June	July	August	Septembe

FORM NO. 2-H

(PARAGRAPH 71-C)

Form of Fidelity Bond granted by an Insurance Company to the Governor of Uttar Pradesh guaranteeing fidelity of a Government Servant (Where the security is of a temporary nature)

In this policy the expressions shall bear the respective meanings attached to them in the schedule :

1. In consideration of the first premium and subject to the terms and conditions contained herein or endorsed hereon which are to be deemed conditions precedent to any liability on the part of the Company so far as they relate to anything to be done or complied with by the Employer.

2. THE COMPANY AGREES TO make good and reimburse to the Employer all such direct pecuniary loss not exceeding the amount guaranteed as the Employer shall sustain by any acts of dishonesty, default or negligence committed by the Employed (a) during the currency of this insurance and (b) during the uninterrupted continuance of employment of the Employed and (c) in connection with his occupation and duties AND DISCOVERED during the currency of this insurance or within six months thereafter or within 12 months after the termination of such employment whichever is later.

3. The particulars and declaration signed by or on behalf of the Employer together with any correspondence relative thereto shall be incorporated herein and be the basis of this contract and of every renewal. And the Company shall not be liable to make any payment hereunder if the nature of the business of the Employer or the duties or conditions of service shall be changed or remuneration of the Employed reduced without notification to the Company, or if the precaution and checks for securing accuracy of accounts shall not be duly observed.

4. Notice in writing shall be given to the Company as soon as possible after any act or acts of dishonesty, or default or of reasonable cause for suspicion thereof or of any improper conduct shall have come to the knowledge of the Employer or of any representative of the Employer to whom is entrusted the duty of superintendence over the Employed and no amount shall be payable under this policy in respect of any act committed after such knowledge shall have come to the Employer or his said representative. Within three months after such notice the Employer shall deliver to the Company full details of his claim and shall furnish proof of the correctness of such claim. All books of accounts of the Employer or any accountant's reports thereon shall be open to the inspection of the Company and the Employer shall give all information and assistance to enable the Company to sue for and obtain reimbursement by the Employed or by his estate of any moneys which the Company shall have paid or become liable to pay under this policy. Provided always that the Company shall not be entitled to the disclosure of any record or information in respect of which the Employer is entitled to claim privilege in a court of Law under sections 123, 124, 125, 126 and 129 of the Indian Evidence Act.

5. Any moneys of the Employed in the hands of the Employer and any moneys which but for any act of fraud or dishonesty would have been due to the Employed from the Employer shall be deducted from the amount otherwise payable under the policy provided that the Employer is entitled under the law to make such deduction. Provided further that in cases in which the loss to the Employer is in excess of maximum amount payable under the policy, the moneys aforesaid will be applied in the first place to make good such excess and the balance, if any, shall be deducted as herein provided. The Employer and the Company shall share any other recovery (excluding insurance and reinsurance and any counter security taken by

the Company) made by either on account of any loss in the proportions that the amount of the loss borne by each bears to the total amount of the loss.

6. If any question or difference shall arise between the parties hereto or their respective representative touching these presents or the construction hereof or as to the right, duties or obligations of any person hereunder or as to any other matters in any wise arising out of or connected with the subject-matter of these presents the same shall be referred to a single arbitrator to be named by the Head of Department. The arbitrator so named shall be an officer of Government and shall have all powers conferred on arbitrators under the Indian Arbitration Act, and the costs of the reference and award shall be in the discretion of the arbitrator. The arbitrator may from time to time with the consent of the parties enlarge the time for making and publishing the award. The making of an award in such reference shall be a condition precedent to any liability of the Company or any right of action against the Company in respect of such difference. If the Company shall disclaim liability for any claim hereunder and such claim shall not within twelve calendar months from the date of such disclaimer have been referred to arbitration under the provision herein contained then the claim shall for all purposes be deemed to have been abandoned and shall not thereafter be recoverable hereunder.

7. Notwithstanding anything herein contained to the contrary it is also agreed that the Company guarantees to the Employer that the Employed shall honestly and faithfully account to the Employer for all moneys or valuables or property which he shall receive or be entrusted with on account of the Employer either in his personal or individual capacity or as member of a group working conjointly with other members and that the Company will make good and reimburse to the Employer such loss not exceeding the amount of guarantee as the Employer may sustain by any act or acts of default or dishonesty or negligence of the employer in the capacity and employment aforesaid and that when individual liability cannot be brought home to the Employed the amount to be made good shall be that which falls to the share of the Employed calculating from the total number of men forming such group, i.e. the total loss divided by the total number of men employed on the particular work.

8. The Company also agrees that during the period in which this guarantee shall be in force the particulars contained in the schedule shall be with the consent of the Employer and on previous notice to and on payment to the Company of any additional proportionate premium that may become payable in consequence of any change in the Employed by reason of promotion or otherwise be varied as circumstances may require.

Attached to and forming part of policy no._____

Signed on behalf of the Company.

By authority of the Board.

FIDELITY GUARANTEE POLICY

Agency : Policy No.

THE SCHEDULE

The Company :

The Employer :

Name—

Address—

Business—

The Employed :

Name—

Address—

His occupation and duties—

The amount guaranteed	The annual premium Rs. day of in each year.
The first premium Rs.	
The renewal date. The	
The currency of this insurance:	The period from the date hereof to the first renewal date and any year thereafter in respect of which the Company shall agree to accept and the Employer or Employed shall pay the annual premium.
Signed on The	Examined. Entered.

Policy no.—

Employes—

Employed—

Renewal date—

Agency—

Branch—

This Policy should be read carefully and its terms noted in case of default immediate notice must be given to the Company.

FORM 2-I

(See PARAGRAPH 71, NOTE 4)

Assignment of Policy by endorsement

For the consideration as expressed in the Bond, dated the..... day of.....executed by me in favour of the Governor of Uttar Pradesh and in pursuance of the Account Rules of the Government of Uttar Pradesh, I, ...etc., hereby assign absolutely to the said Governor the written policy of Insurance dated the.....

Signed by

Designation and address

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

FORM NO. 3

(See Chapter IV, paragraph 92)

STATEMENT OF RENT RECOVERABLE IN CASH OR BY DEDUCTION FROM PAY BILLS

Name of Division _____ Name of Canal, etc._____

Major Head to be credited_____

Register no. of building	Name of building	Name, rank and office of occupant with rates of his pay and allowances, as known to the Divisional Officer	Amount due to end of 19	TO BE FILLED IN BY THE TREASURY OFFICER	
				Amount recovered during 19	Remarks with date and other particulars of changes in the rate of emoluments shown in column 3.
1	2	3	4	5	6
			Rs. p.	Rs. p.	

Date_____ Divisional Officer.

Completed and returned to the officer-in-charge_____division.

Certified that the pay and allowances of the tenants named therein remained unchanged during the month except as indicated in column 6.

Dated_____ Treasury Officer.

FORM NO. 3-A

[See PARAGRAPH 99 (b)]

Form of Bond of Indemnity for drawing arrears of pay and allowances or pensions of deceased Government servants or pensioners

KNOW ALL MEN BY THESE PRESENTS that I,_____ (a)_____widow/husband/son/daughter of Shri/Shrimati_____ (b) _____, residing at_____(c)_____ (hereinafter called "the Obligor" which expression shall unless

excluded by or repugnant to the context include his/her heir, executors, administrators and legal representatives), and I/we (1) _____ (d) _____son of _____ resident of _____and (2) _____(e)_____ son of _____resident of_____ Surety/Sureties on behalf of the Obligor (hereinafter called "the Surety" /"Sureties" which expression shall unless excluded by or repugnant to the context include his/their heirs, executors, administrators and legal representative) bind ourselves jointly and severally to pay to the Governor of Uttar Pradesh (hereinafter called "the Government" which expression shall unless excluded by or repugnant to the context include his successors and assigns) on demand and without a demur a sum of Rs._____ (f)_____(Rupees _____) for which payment well and truly to be made we bind ourselves firmly by these presents.

Dated this _____day of _____19_____

WHEREAS the aforesaid Shri/Shrimati_____ (b) _____was at the time of his/her death in the employment of receiving a pension of Rs. _____from the Government.

AND WHEREAS the said Shri/Shrimati _____ (b) _____died on the _____day of _____19 _____ and there was due to him/her the sum of Rs._____ (f)_____ (Rupees_____) for pay and allowances in respect of his/her said employment /in respect of his/her said pension.

AND WHEREAS the above bounden Obligor _____ (a) _____claims to be entitled to the said sum as heir of her/his husband/wife/father, the said Shri/Shrimati _____(b)_____ but has not obtained letters of administration of or a succession certificate to the property and effects of Shri/Shrimati _____(b)_____.

AND WHEREAS the Obligor has satisfied the Government that she/he is entitled to the aforesaid sum and that it would cause undue delay and hardship if she/he were required to produce letters of administration of or a succession certificate to the property and effects of the said Shri/Shrimati_____(b) _____.

AND WHEREAS the Government desire to pay the said sum to the Obligor but under Government rules and orders it is necessary that she/he should first execute a bond with one surety/two sureties to indemnity against all claims to the amount so due to the said Shri/Shrimati_____ (b) _____ before the said sum can be paid to the Obligor.

NOW THE CONDITION of this bond is such that if after payment has been made to the Obligor, the Obligor or the Surety/Sureties shall in the event of a claim being made by any other person against the Government with respect to the aforesaid sum of Rs._____ (f)_____(Rupees_____) refund to the Government, the sum of Rs._____(f)_____(Rupees_____) and shall otherwise indemnify and save Government harmless from all liability in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above written bond or

obligation shall be void but otherwise the said bond shall remain in full force effect and virtue. AND it is hereby agreed and declared that without prejudice to any other remedy the Government may on a certificate of the Secretary to the Government in the Administrative Department which shall be final, conclusive and binding on the claimant and/or the surety or sureties, recover all dues hereunder as arrears of land revenue.

IN WITNESS WHERE OF the parties hereto have hereunto set their respective hands the day and the year first above written.

*_____ Signed by the above named

Signed by the above named Surety/Sureties in the presence.

Obligor in the presence of—

of—

(1) **_____(1st surety)

(2) ***_____(2nd surety)

Witnesses—(1) _____

(2) _____

*Signature of the obligor.

**Signature of the First Surety.

***Signature of the Second Surety.

Accepted for and on behalf of the Governor of Uttar Pradesh by_____†_____in the presence of ‡_____

NOTES—(a) Full name of the claimant.

(b) Name of the deceased Government servant/pensioner.

(c) Full address of place of residence of the claimant.

(d) First Surety.

(e) Second Surety.

(f) Amount of the claim.

†Name and designation of the Officer directed or authorised in pursuance of Article 299(1) of the Constitution to accept the bond for and on behalf of the Governor.

‡†Name and designation of witness.

NOTE—The Obligator as well as the Sureties should have attained majority so that the bond may have legal effect or force.

FORM NO—4-A

(See Chapter V-A, paragraph 107-D)

SALARY BILL OF MEMBERS OF THE LEGISLATURE

NOTE—Government accepts no responsibility for any fraud or misappropriation in respect of money or cheques or bills made over to a messenger.

Name of Member_____

District_____

1. Major head_____ Voucher no._____of

Audit no. 2. Minor head_____Voted List of payments

3. Primary and secondary unit of appropriation for_____19 .

	Monthly rate		Amount	
Received my salary for the month of_____19	Rs.	p.	Rs.	p.
Gross Claim				

Less—Deductions as follows:

1. Under rule 14 of the Uttar Pradesh Legislative Chamber

(Members Emoluments) Rules

2. _____

3. _____

Total deductions

Net amount payable

Passed for Rs. (_____) Rs._____

Secretary, Legislative Assembly

_____

Legislative Council

Net amount to be written in words in the handwriting of the member.

Rupees_____

Please pay to_____

The_____19 . Signature (Signature of member)

DIRECTIONS FOR NOTE

1. A paybill may be presented at a District Treasury five days before the last working day of the month for which pay is earned.

2. Paybill may, if desired, be enfaced for payment to a Banker or Agent and submitted for collection through such Banker or Agent. This will ellviate the necessity of the member’s attendance in person or by messenger as payment may then be made direct to the Bank or Agent.

(A) IN CASE OF A PAYMENT AT THE TREASURY

Pay Rs.( )_____

Examined and entered.

Accountant

Dated _____19 . Treasury Officer,

(B) IN CASE OF PAYMENT AT THE BANK

To

THE AGENT, STATE BANK OF INDIA_____:

Please pay Rs. ( )_____Treasury :

Date_____, 19 . Treasury Officer._____

PAYEE'S DISCHARGE TO THE BANK

Received payment

Name_____

Office_____

For use in Accountant-General's Office

Admitted, for Rs.

Objected to, Rs. _____

Auditor.

Superintendent

FORM NO. 5

PAY BILLS OF GAZETTED GOVERNMENT SERVANTS

(See Chapter VI, paragraph 108)

NOTE—Government accepts no responsibility for any fraud or misappropriation in respect of money or cheques or bills made over to a messenger

NAME OF GAZETTED GOVERNMENT SERVANT _____DISTRICT_____

PAY BILL

Audit no. Head of service (to be entered by Drawing officer)

Voucher no. _____ of list of payment for_____, 19

Monthly rate

Amount

Received for the month of _____, 19

Rs. p.

Rs. p.

My substantive pay as_____

_____

_____

_____

_____

_____

Gross Claim

Less Fund deduction as follows :

I.C.S. Provident Fund

Postal Insurance and Life Annuity Fund

Bengal Uncovenanted Service Family Pension Fund

Bengal and Madras Service Family Pension Fund

General Family Pension Fund

Hindu Family Annuity Fund

Bengal Christian Family Pension Fund

General Provident Fund

I.C.S. Family Pension Regulations [as detailed in the separate schedule attached Superior services (India) Family Pension Fund (as detailed in the separate schedule) attached]

Indian Military Widow's and Orphans' Fund (as detailed in the separate schedule attached)

Net claim

Deduct Income-tax at paise in the rupee on Rs.

Less abatement on Rs. paid for Life

Insurance (premium receipts or attested copies thereof for Rs.

attached)

Deductions on account of advances and recoveries as detailed below_____

Advance of pay_____

House rent

_____overdrawn

Net amount payable

Net amount to be written in words (Rs._____)

Please pay to_____, 19 . Signature (Signature of officer).

_____

For use in Accountant General's office. For use in Treasury.

Admitted, for Rs._____, Pay Rupees (_____)_____

Objected, to Rs._____, _____

Accountant Treasury Officer.

Incorporated in Sadar Treasury account,

Auditor, Senior Accountant, Accountant,

Directions for note

1. A pay bill may be presented at the district Treasury five days before the last working day of the month by the labour of which the pay is earned.

2. A Pay bill may, if desired, be enfaced for payment to a banker or agent and submitted for collection through such banker or agent; this will obviate the necessity of the officer's attendance in person or by messenger as payment may then be made direct to the banker or agent.

3. When exemption is claimed in respect of any amount paid to an insurance company the original receipt of the company for the amount paid or an attested

copy thereof should be attached to the pay bill. The receipt will be returned with the cheque.

4. The period for which a subscription to a fund is due should be specified when it differs from the period for which pay is drawn.

5. The fund deductions of a covenanted civil servant are taken upon his allowances before deductions on account of Civil Service Provident Fund.

6. The Government of India exercise no supervision over the management of the Hindu Family Annuity Fund, the General Family (Pension) Fund and the Bengal Christian Family Pension Fund, and is in no way responsible for their solvency.

7. In the case of officers entitled to sterling overseas pay, fund deductions are based on the rupee pay plus the rupee equivalent of the sterling overseas pay.

8. When the deduction on account of income-tax shown in the bill includes tax calculated on sterling overseas pay, the details of the calculation, on which the deduction is based, may be given at the foot of the bill, or if there be no space at the foot, in some other suitable place : the total being brought into the body of the bill in the appropriate place and the two entries connected with a letter mark or otherwise. The details should show the sterling amount of the overseas pay as also its rupee equivalent.

NOTES—(1) Treasury and audit officers should see that all compulsory deductions, including those for the I.C.S. Provident Fund, are duly made, and that the schedule showing particulars of all fund deductions are attached to the paybills.

(2) Subscribers to the Sterling Branch should note on the bill and in the Fund Schedule attached to the bill that the recoveries relate to the Sterling Branch.

FORM NO. 5-B

(See Chapter VI, paragraph 116-A)

(To be printed on foolscap folio)

(Obverse)

CERTIFICATE OF TRANSFER OF CHARGE OF THE DISTRICT

Certified that we have on the forenoon/afternoon of this day respectively made over and received charge of the office of_____

Station_____ Signature of relieved Government servant.

Date_____, 19 . Designation_____

Signature of relieving Government servant.

Designation _____

Memo. of balances for which responsibility is accepted by the Government servant receiving charge.

†Treasury balances—

Cash—

Opium stores—

Stamp stores—

Permanent advance—

†For details, see overleaf.

Relieved Government servant.

Relieving Government servant.

Forwarded to_____

(Reverse)

Details of Treasury Balances

Description	Under double locks	With treasurer	†In tahsils	Total
1	2	3	4	5
Government securities held in safe custody.				
Balance at credit of depositor, Rs.—				
Government At Rs. 10,000				

currency notes.	,, 1,000
	,, 500
	,, 100
	,, 50
	,, 20
	,, 10
	,, 5
	,, 2
	,, 1
Silver	Whole rupees
	Half-rupee
	Quarter rupee
	Eighth rupee
Nickel	Uncurrent coins
	Half-rupee
	Quarter-rupee
	Eighth-rupee
Copper and bronze	One-anna pieces
	Double pice
	Single pice
	Half-pice
	Pie-pieces
Stamps	
Opium, maunds	

Cheque Forms
(Number)

†The total of the cash balance reported in the latest daily sheets received from Sub-Treasuries without any details of notes or coin, etc., need only be shown in this column

Station_____ Relieved Government servant. Relieving Government servant.

Date_____, 19 .

NOTE—In the case of districts where there are two or more independent Treasuries, the balances of the Treasury/Treasuries other than the headquarters Treasury may be incorporated in the manner as of Tahsil Sub-Treasuries, vide the note below paragraph 403 is in Part II of this Volume.

FORM NO. 6

(See Chapter VI, paragraph 118)

Travelling Allowance Bill of Gazetted Government servants

Instructions for preparing travelling allowance bills

(1) Journeys of different kinds and journeys and halts should not be entered on the same line.

(2) Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in travelling allowances bills.

(3) Fractions of a Kilometer in the total of a bill for any one journey should not be charged for.

(4) When the first item of a travelling allowance bill is a halt, the date of commencement of this halt should be stated in the "Remarks" column.

(5) Against each entry in column 13 there should be a corresponding entry in column 14.

(6) A certificate of attendance given by the court or authority should be attached to the bill if travelling allowance is drawn under paragraph 59, Financial Handbook, Volume III.

(7) When travelling allowance is claimed in respect of a journey to and from a hill station it should be mentioned in the "Remarks" column whether or not the halt has exceeded ten days.

(Space for pre-audit enfacement in respect of bills submitted for pre-audit).

For use in Accountant-General's Office

Head of service chargeable—

Admitted for Rs._____

Objected to Rs._____

Reason of objection—

Senior Accountant G. O.

Travelling allowance bill

(Gazetted Government servants)

District _____

Name _____

Headquarters _____

Designation _____

Pay _____

Particulars of journeys and halts						Kind of journey i.e. by rail (mail or passenger) steamer, road or trolley	Railway/Steamer fare			Dista or by
Departure			Arrival				Class	Number of fares	Amount	For v mile adm
Station	Date	Hour	Station	Date	Hour					At ordi
1	2	3	4	5	6	7	8	9	10	11

Head of service chargeable

Month of____

Voucher no. _____of_____list of p

Number of days for which daily allowance is claimed	Actual expenses		Purpose of jou halt
	Particulars	Amount	
14	15	16	17

Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer, and travelling by canal. (The particular kind should be specified in the bill).

In case where the steamer company has two rates of fare, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet."

Rs. p. Contents received

Railway and steamer fares (Col. 10)

Road mileage—

Kilometers at (Col. 11)

Kilometers at (Col. 12)

_____days for which daily allowance is claimed

(Col. 14) at

Actual expences (Col. 16)

Total Signature of the officer who travelled.

Deduct—P.T.A. for _____ days (paragraph 40, Financial Handbook, Volume III) Office

Deduct—hire due to Government Date

(paragraph 29, Financial Handbook, Volume III).

Memo.

Other deductions—

Rs. p.

Net claim

(a) Appropriation for 19—19—

Expenditure including this bill

Rupees

Balance

Passed for rupees ( ) _____ Controlling Officer.

Date _____

Pay rupees _____ Treasury Officer.

Date _____

Certificates.

(a) If there is a combined appropriation for travelling allowance of gazetted and non-gazetted Government servants, the combined appropriation and expenditure should be shown in this column.

FORM No. 6-B

(See CHAPTER XI, PARAGRAPH 251)

Bill for advance to non-gazetted Government servants

Voucher No.

Office of the ——— first

District——— of———list of

second

Payments for———

19 .

Name and designation Government of the servant	Advance of pay	Advance of travelling allowance	Advance for house building	Advance for conveyance	Total of advances	Deduction on account of income-tax	Deduction on account of
1	2	3	4	5	6	7	8
	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.

Total net amount

(Net amount to be written in words) Rupee _____

Sanctioned by _____ in _____ dated _____ a duly authenticated copy of which is attached.

Certified :—

Advance of pay—(1) The transfer involves change of station and that the advance does not exceed one month's substantive pay of the Government servant concerned.

(2) The advance was not drawn at the old station. (This certificate is necessary when advance is drawn at the other station after transfer).

Advance of travelling allowance—The amount of travelling allowance advance drawn does not exceed the transfer travelling allowance to which the Government servant is entitled in consequence of transfer, vide rough calculation attached.

House building/repair advance—(1) The advance is required for construction/repair of house for the personal residence of the Government servant or his family as laid down in paragraph 244-A of the Financial Handbook, Volume V, Part I.

(2) The Government servant is not likely to retire before compete recovery of the advance is effected.

Motor Car/cycle advances, etc.—An agreement in Form No. 25-A has been executed and sent to Government.

CONTENTS RECEIVED

NOTE—Strike off the certificates not required.

Dated signature of the Drawing Officer———

Designation_____

(A) IN CASE OF PAYMENT AT THE TREASURY

Pay Rs.*( )———

Examined and entered.

Accountant

Dated———19 . Treasury Officer.

(B) IN CASE OF PAYMENT AT THE BANK

To

THE AGENT, STATE BANK OF INDIA,———

Please Pay Rs.*( )———

———TREASURY.

Treasury Officer.

Dated———19 .

PAYEE'S DISCHARGE TO THE BANK

Received Payment.

Name———

Office———

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Admitted for Rs.

Objected to Rs.

Auditor. Superintendent.

*To be stated in words and figures.

FORM 6-C

(This form should be in pink colour)

(See CHAPTER XI, PARAGRAPH 251)

Bill for General Provident Fund Advance/Withdrawals of gazetted Government servant.

NOTE—Government accepts no responsibility for any fraud or misappropriation in respect of money, cheques or drafts made over to a messenger———

Name of gazetted servant———

Designation———

District———

G.P.F. Account no.———

	"805.State Provident Funds	Voucher No.—
Head of Account	A—Civil-Generall/Contributory	first
	Provident Fund."	of——list of payment
		second
		Date———
		Amount Purpose

Received———

1. Temporary advance sanctioned by———vide no.———

dated———duly authenticated copy of which is enclosed.

2. Non-refundable advance sanctioned by———vide no.———

dated———(copy enclosed)

3. Advance for the payment of premium sanctioned by———

vide no.———dated———(copy enclosed).

4. Final payment sanction by———vide no.———dated

(copy enclosed)

Total Amount

—

Amount to be written in words) Rupees———

Please pay to———

Dated Signature Signature.

Certified that :-

(i) The amount of advance/withdrawal sanctioned does not exceed the limit prescribed in the relevant rules/orders.

(ii) In the case of ordinary advance twelve months have elapsed since the full repayment of the previous temporary advance.

(iii) The amount drawn does not exceed the amount at my credit on this date, Policy no._____has been accepted by the Accountant General, U. P., vide his letter no._____dated_____

Dated, Signature of the Officer_____

Designation_____

(A) IN CASE OF PAYMENT AT THE TREASURY

*Pay Rs. ( )_____

Examined and entered.

Accountant

Dated_____19 . Treasury Officer.

(B) IN CASE OF PAYMENT AT THE BANK

To

THE AGENT, STATE BANK OF INDIA_____

Please pay *Rs. ( )_____Treasury.

Dated_____ Treasury Officer.

_____

PAYEES' DISCHARGE TO THE BANK

Received payment.

Name_____

Officer_____

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Admitted for Rs.

Objected to Rs.

Auditor Superintendent.

*To be stated in words and figures.

FORM 6-D

(This form should be in pink colour)

(See Chapter XI, Paragraph 251)

Bill for General Provident Fund Advance/Withdrawal of non-gazetted Government servant.

Head of Account "805-State Provident Funds—A—Civil—General/Contributory Provident/Fund."

Voucher no._____

first

of_____

second

list of Payment

dated_____

Serial number	Name and designation of the subscribes	Account number	Temporary advance	*Amount of			Remark*
				Nonrefundable advance	Advance for payment of premium	Final payment	
1	2	3	4	5	6	7	8

*The purpose of the advance should be indicated in the remarks column.

Total amount_____

In words (Rupees_____).

_____
_

Sanctioned by____in_____dated_____duly authenticated (copy enclosed).

Signature of the Drawing Officer_____

Designation_____

Certified that :—

(i) The amount of advance/withdrawal sanctioned does not exceed the limit prescribed in the relevant rules/orders.

(ii) In the case of ordinary advance twelve months have elapsed since the full repayment of the previous temporary advance.

(iii) The amount drawn does not exceed the amount at credit on this date. Policy no. .....has been accepted by the Accountant General. U.P., vide his letter no. .....dated.....

(iv) The amount withdrawn previously on the same account has been utilised by subscriber for the purpose for which it was intended and that the relevant premium receipt has been duly enfaced by me.

Dated Signature of the Drawing Officer

Designation_____

(A) IN CASE OF PAYMENT AT THE TREASURY

Pay *Rs. ( )_____

Examined and entered.

Accountant

Dated_____19 . Treasury/Officer.

(B) IN CASE OF PAYMENT AT THE BANK

To

THE AGENT, STATE BANK OF INDIA_____

Please pay *Rs. ( )_____

_____Treasury.

Dated_____19 . Treasury Officer.

PAYEES' DISCHARGE TO THE BANK

Received payment

Name_____

Office_____

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Admitted for Rs.

Objected to Rs.

Auditor Superintendent

*To be stated in words and figures.

FORM No. 7

(See Chapter VII, paragraph 129)

Statement of proposition of revision of establishment

Nature of charges									
Present scale									Prop
No.	Designation	Pay			Average cost	No.	Designation	Pay	
		Minimum	Increment	Maximum				Minimum	
		*	*	*					*

*Money columns.

NOTE—In preparing this statement particular attention should be paid to the instruction in paragraph 128.

FORM NO. 8

(See Chapter VII, paragraph 129)

Statement of proposition of revision of establishment

1	2		3		4	5
Class or grade and designation of Government servants affected	Number in each class		Rates of pay		*Actual present cost of establishments affected	Approximate extra cost involved by these proposals
	Present (a)	Proposed (b)	Present (a)	Proposed (b)		

*In the case of district or divisional establishments the cost of the whole establishment or establishments affected should be given in lump without details, and in the case of establishments, the scale of which is fixed for the State as a whole the cost of the whole State scale should be entered. Where a new class is added to an existing establishment the whole of the existing cost of that establishment should be given.

Certified that I have examined the figures in columns 2 (a), 3 (a) and 4 and have checked the extra cost shown in column 5 with the proposed alterations and additions entered in column 2 (b) and 3 (b) and find it to be correct.

Accountant General.

FORM No. 9

(See Chapter V, Rule no. 107-B)

Register of Court Attachments of pay etc.

Name and designation of defendant	Court order		No. of suit	Name of plantif	Amount to be recovered	Initial of Try. Officer or other drawing officer	Recovery		Initial of Try. Officer or other drawing officer	No. a date remitta
	No.	Date					Amount	Date		
1	2	3	4	5	6	7	8	9	10	11
					Rs.		Rs.			

FORM NO. 10

(See Chapter VII, Paragraph 134)

ABSENTEE STATEMENT

Name of absentee	Actual rate of pay	Designation and rate of pay of vacant post	Nature of absence				Rate of absentee allowance per month	(To be filled up in the A.G.'s Office)	Officiatin	
			Kind	Period	From a.m. or p.m.	To a.m. or p.m			Name	Subs
1	2	3	4	5	6	7	8	9	10	

NOTE.—(1) In column 4, should be satated "full (half or quarter) average pay," "without, pay," "other duty", "officiating", "in transit" "transferred to_____", "suspended," etc. the date for each being specified as far as possible in columns 6 and 7, in case of suspension it should be noted whether or not the period counts for pension.

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

(3) When the leave salary noted in column 8 differs from that based on the rate of pay noted in the last establishment return, particulars of the calculation should be given in manuscript attached to the first bill in which the leave salary is drawn. If the calculation involves pay drawn outside the officers substantive section, references to the vouchers in which such sums were drawn should also be given.

(4) All changes in the personnel of the permanent establishment due to retirements, transfers, deaths and consequent new appointments increase and decreases of cadre or establishment should be shown. The number of posts left unfilled should be noted at the end of each section and if there is no unfilled post in any month the fact should be so recorded. Vacancies against which officiating arrangements have been made should be shown individually and in full detail.

Dated_____19 . Signature and designation of Drawing Officer.

FORM NO. 11

(See CHAPTER VII, PARAGRAPH 131)

Bill no.

PERMANENT

(DETAILED PAY BILL OF _____ ESTABLISHMENT OF

TEMPORARY

The _____FOR THE MONTH OF _____19

DISTRICT_____

Space for classification. Stamp or manuscript entries of classification to be filled in by Disbursing Officer. Names of detailed heads and corresponding amounts should be recorded by him in adjacent columns

Voucher no. _____

List_____

For_____ 19

Major head.

Minor head.

Sub-head.

(See also paragraphs 131 to 137 and 141 of the Financial Handbook, Volume V, Part I).

Pay of permanent Establishment. Rs. p.

1. Held over amounts should be entered in red ink in the appropriate columns (3), (4), (5) and (6) as the case may be, and ignored in totalling. Leave salary the amount of which is not known should similarly be entered in red ink in column (4) at the same rate as pay if he had remained on duty (Paragraph 131 of the Financial Handbook, Volume V, Part I).

Pay of temporary Establishment.

2. In the remarks column (15) should, be recorded all unusual permanent events such as deaths, retirements, permanent transfers and first appointments which find no place in the increment certificates or absentee statement.

Allowances and Honoraria. Conveyance allowance.

3. When an increment claimed operates to carry a Government servant over an efficiency bar, it should be supported by a declaration that the Government

Horse allowance. House rent allowance. Grain

servant in question is fit to pass the bar(Note below Paragraph 137 of the Financial Handbook, Volume V, Part I).

compensation allowance.

4. Names of Government servants in inferior service may be omitted from pay bills (Paragraph 131 of the Financial Handbook, Volume V, Part I).

Fixed travelling allowance

5. A red line should be drawn right across the sheet after each section of the establishment and under it the totals of columns (4),(5),(6) for the section should be shown in red ink.

6. (a) In cases where the amount of leave salary is based on average pay, a separate statement showing the calculations of average pay duly attested by drawing officer should be attached to this bill vide Paragraph 131, Note 2 of the Financial Handbook, Volume V, Part I,

(b) Certified that all persons for whom house rent allowance has been drawn in this bill actually occupied a rented house for which they paid rent as shown in this bill.

Total

7. The names of men holding posts substantively should be entered in order of seniority as measured by substantive pay drawn and below those will be shown the posts left vacant and the men officiating in the vacancies.

Deduct†

8. Officiating pay should be recorded in the section of the bill appropriate to that in which the Government servant officiates and transit pay should be recorded in the same section as that in which the duty pay of the Government servant after transfer is recorded.

General Provident Fund†

P.L.I. Fund Other Funds.

† The deduct entries relating to Provident Funds should be posted separately for the Sterling and ordinary branches.

9. The following abbreviations should be used in this and in all

House rent.

other documents submitted with pay bills :

Leave on average pay ... ... LAP

Recoveries of

Leave on Half Average pay ... ... LHP

Leave on Quarter Average pay L1/4P

On other duty ... ...OD

Leave salary ... ... LS

Conveyance allowances ... ... CA

Under suspension ... ... SP

On Foreign Service ... ... FS

Vacant ... ... Vac.

Postal Life Insurance ... ... PLI

Last-pay Certificate ... ... LPC

Subsistence Grant ... ... Sub Grant

Transit pay ... ... TP

advances

Total deductions.

Net Total

10. In cases where any fund deductions are included in a pay bill a separate schedule showing the particulars of deductions relating to each fund should accompany that bill. (Paragraph 335 of the Financial Handbook, Volume V, Part I).

11. Certificate that the pay of military pensioners has been fixed with due regard to the provisions of Article 526(a) C.S.R.

(Space for the use of the Accountant General's Office).

Admitted for Rs.

Objected to Rs.

Superintendent.

eneral rovident und	P.L.I. Premia and other Fund deduction (Specify Fund).	Net after deducting Fund subscription, etc.	Income-tax	Miscellaneous recoveries (fines and advance house rent, etc.)	Not payable	Acquittance	Remarks
	10	11	12	13	14	15	16

*In respect of subscribers to the Sterling Branch, it should be noted on the bill and in the Fund Schedule attached to the bill that the recoveries relate to the Sterling Branch.

(Total column 7) Rs. p.

Rs. p.

Deduct—Undisbursed pay as detailed below

,, General Provident Fund (column 9)

,, Postal L.I. premia and other Fund deductions (column 10)

,, Income-tax (column 12)

,, In adjustment of advances recoverable as detailed in column 13 statement—(attached)

,, Recoveries on account of house rent, etc. as detailed in statement—(attached)

Total deductions.

Net amount required for payment (in words) Rupees_____

Pay to the_____

DETAILS OF PAY OF ABSENTEES REFUNDED

Section of establishment	Name of incumbent	Period	Amount Rs. p.

1. Received contents and certified that I have satisfied myself that all emoluments included in bills drawn* 1 month/2 months/3 months previous to this date, with the

*One line to be used and the others scored out.

exception of those detailed below (of which the total has been refunded by deductions from this bill) have been disbursed to the proper persons, and that their acquittances have been taken and filed in my office with receipt stamps duly cancelled for every payment in excess of Rs. 20.

2. Certified that no person in superior service has been absent either on other duty of suspension with or without leave (except on casual leave) during the month of—

NOTE—When a absentee statement accompanies the bill, this certificate should be struck out.

3. Certified that no leave has been granted until by reference to the applicants Service Book, leave accounts and to the leave rules applicable to him, I had satisfied myself that it was admissible and that all grants of leave and departures on and returns from all periods of suspension and other duty and other events which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my attestation.

4. Certified that all appointments and substantive promotions and such of the officiating promotions as have to be entered in the Service Books, as per columns in the Standard Form No. F.R. 11, have been entered in the Service Book of the persons concerned under my attestation.

5. Certified that all Government servants whose names are omitted from, but for whom pay has been drawn in the bill have actually been entertained during the month (Paragraph 131, Financial Handbook, Volume V, Part I).

6. Certified that no person for whom house rent allowance has been drawn in this bill has been in occupation of rent-free Government quarters during the period for which the allowance has been drawn.

7. Certified that no leave salary for any Government servants (except the following in whose Service Books a note regarding allocation has been recorded) drawn in this bill for _____is debitable to any Government, etc. other than the Central Government.

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

8. Certified that individual certificates have been obtained to the effect that the conditions laid down in Subsidiary rules 150(a) (ii), 150(b) (iii), 151(b) (i), 151(b)

(ii), 152 (iii), 152-A Proviso (ii) and 152(b) contained in the Financial Handbook, Volume II, have been fulfilled and recorded in my office.

Station_____

Dated_____19 . Signature and Designation of the Drawing Officer

Pay Rs._____ Rupees_____

_____as follows_____

in cash Rs._____

Deduct—By transfer credit to personal Deposit Rs._____

Taxes on Income Rs._____

Civil Works Rs._____

Examined and entered.

Treasury Accountant Treasury Officer.

Dated_____19 .

FORM NO. 11-A

(See CHAPTER VII, PARAGRAPH 137)

Periodical Increment Certificate

(1) Certified that the Government servants named below have earned the prescribed periodical increments from the date cited in column 6 having been the incumbent of the posts specified not less then year from the date in column 5, after deducting periods of suspension for misconduct and absence on leave without pay and in the case of those holding the posts in officiating capacity, all other kinds of leave.

(2) Certified that the Government servants named below have earned periodical increments from the date, cited, for reasons stated in the explanatory memo, attached hereto.

Name of incumbent	Where substantive or officiating	Scale of pay of post	Present pay	Date from which present pay is drawn	Date of present increment	Future pay	Suspended for misconduct		Leave pay ar case o holdi po offic capa other le
							From—	To—	From–
1	2	3	4	5	6	7	8	9	10

NOTES—(1) When the increment claimed is the first to carry an official over an efficiency bar, columns 5, 6 and 7 should be filled up in red ink.

(2) The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo should be submitted in any case in which reason (2) applies.

Signature and designation of Drawing Officer.

FORM NO. 11-B

(See CHAPTER VII, PARAGRAPH 138)

ACQUITTANCE ROLL

Permanent

Acquittance Roll of _____ establishment of the Temperory pay

for _____for the month of_____ 19 .

Travelling allowances

Item no.	Name	Designation	Net amount payable Rs. p.	Dated signature(with Stamp where necessary) unpaid items to be noted as such and attested

Total

Passed for Rs. _____(in words and figures) on the authority of the Establishment

_____

Travelling Allowance bill of_____ for _____

Cashier. Drawing Officer.

Certified that a proper acquittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.

Paying Officer

FORM No. 11-C

(See CHAPTER VII, PARAGRAPH 139)

Bill Register of the office of_____

1	2	3					
		Amount of the bill					
		Detailed heads of account, etc.					
Bill number and date	Particulars of the bill	Pay of Establishment	Dearness allowance	Compensatory allowance	House rent and other allowances	Travelling allowance	Gro amo

Travelling Allowances Bill of Establishment

FORM NO. 12

(See CHAPTER VII, PARAGRAPH 145)

Instruction far preparing travelling allowance bills_____. Voucher no._____of_____list_____of payments for_____19 ._____

1. Journeys of different kinds, and journeys and halts should not be entered on the same lines. Only one kind of allowance should, therefore, be filled in on the same line and its amount, carried out separately into the last money column.

2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in travelling allowance bills.

3. Fractions of a Kilometer in the total of a bill for any one journey for each person should not be charged for.

4. When the first item of a travelling allowance bill is a halt the date of commencement of that halt should be stated in the "Remarks" column.

5. If daily allowance is claimed in respect of a road journey the number of Kilometer travelled should be entered in column 14 and the daily allowance in columns 17 to 19.

6. When travelling allowance is claimed in respect of a journey to or from a hill station it should be mentioned in the remarks column whether or not the halt has exceeded ten days.

(Space for pre-audit enfacement in respect of bills submitted for pre-audit.)

For use Accountant General's office

Head of service chargeable :

Admitted for Rs._____

Objected to Rs._____

Reason of objection :

Senior Accountant G.O.

Travelling allowance bill of the establishment of_____for the month of_____19 .

Name and designation	Head-quarters	Actual pay	Particulars of journeys and halts		Kind of journey by rail (mail or passenger) steamer, road or	Railw Steam Class
			Departure	Arrival		

										trolley	
			Station	Date	Hour	Station	Date	Hour			
1	2	3	4	5	6	7	8	9	10		11
		Rs.									

Mileage—road or trolley			Daily allowance			Actual expenses		Purpose of Journey	Total o line
Number of kilometers	Rate	Amount	Number of days	Rate	Amount	Particulars	Amount		

14	15	16 Rs p	17	18	19 Rs p	20	21 Rs p	22	23

Total

Deduct
Undisb
travelli
allowa
refund
detaile
the rev
Net su
require
payme

Station_____(in words)

Dated_____ 19 .

Contents received.

Head of Office.

Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer and travelling by canal. Particular kind should be specified.

In cases where the steamer company has two rates of fares, one inclusive and one exclusive of diet, the words "fare" should be held to mean "fare exclusive of diet."

*If there is combined appropriation for travelling allowance of gazetted and non-gazetted Government servants the combined appropriation and expenditure should be shown in this column.

CERTIFICATES

1. Certified that I have satisfied myself that the amount included in bills drawn

1 month*

2 months previous to this date, with the exception of those

3 months detailed below (of which the total amount has been refunded

by deductions from this bill) have been disbursed to the Government servants therein named and their receipts taken in acquittance rolls filled in my office with receipt stamp duly cancelled for every payment in excess of Rs. 20.

†2. Also that the journeys for which mileage has been claimed under rule 27-B(c) of Financial Handbook, Volume III, Travelling Allowance Rules, for non-gazetted ministerial or class IV Government servants, were made by public or hired conveyance under my orders.

‡3. Also that it was necessary for the Government servants for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowances drawn (Rule 32 of Financial Handbook, Volume III, Travelling Allowance Rules).

NOTE—When this form is used in the Forest Department the certificate prescribed in clause 1 above should be deleted and for the word "also" occurring at the beginning of the second clause the words "Certified that I have satisfied myself" should be substituted in manuscripts.

*One line to be used and the others scored out.

†Clause 2 should be scored out with a pen when no mileage is claimed under Rule 27-B(c) of Financial Handbook, Volume III, Travelling Allowance Rules and clause 3 when there is no claim under Rule 32 of Financial Handbook, Volume III, Travelling Allowance Rules

‡To be filled up when payable from a Sub-Treasury.

Details of travelling allowance refunded

Section of establishment	Name	Period	Amount Rs. p.	Section of establishment	Name	Period	Amount Rs. p.

Passed for Rs.

Dated 19 . (Head of Office).

Pay Rupees ( )

‡From Sub-Treasury

Examined and entered (Controlling Officer).

Accountant.

Dated 19 . Treasury Officer,

Incorporated in the district Accounts on— — _____

Sub-Treasury Officer.

Accountant

*One line to be used and the others scored out.

†Clause 2 should be scored out with a pen when no mileage is claimed under Rule 27-B(c) of Financial Handbook, Volume III, Travelling Allowance Rules and clause 3 when there is no claim under Rule 32 of Financial Handbook, Volume III, Travelling Allowance Rules

‡To be filled up when payable from a Sub-Treasury.

Form no. 12 deleted vide C. S. no. 77 dated 09-09-1987

Vitta (Lekha)Anubhag-1 File No.15(3)/81

NOT PAYABLE AT THE TREASURY

FORM NO. 12-A

TRAVELLING ALLOWANCE BILL OF ESTABLISHMENT

(See CHAPTER VII, PARAGRAPH 146)

The heading of form 12-A has been substituted vide C. S. no. 78 dated 09-09-1987

INSTRUCTIONS FOR PREPARING TRAVELLING ALLOWANCE CLAIMS

1. Journeys of different kinds and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately in the last money column.

2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in travelling allowance bills.

3. Fractions of a kilometer in the total for any one journey should not be charged for [Rule 23(13) (3) of Financial Handbook, Volume III.]

4. When the first item of travelling allowance claim is a halt, the date of commencement of that halt should be stated in the "Remarks" column.

5. If daily allowance is claimed in respect of a road journey the number of kilometers travelled should be entered in column 11 and the daily allowance in columns 14 to 16.

FOR PUBLIC WORKS DEPARTMENT AND AGRICULTUREAL DEPARTMENT

†CERTIFICATES

*l. Certified that the journeys for which mileage has been claimed under Rule 27-B

*Clause 1 should be scored out with a pen when no mileage is claimed under Rule 27-B (c) of the Financial Handbook, Volume III, and clause 2 when there is no claim under Rule 32 of the Financial Handbook, Volume III.

†Here state conveyance used.

(c) of the Financial Handbook, Volume III, for non-gazetted, ministerial or Class IV Government servants were made by public or hired conveyance (†_____) under my orders.

2. Also that it was necessary for the Government servants for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt and that the expense incurred on this account was not less than the halting allowance drawn (Rule 32 of the Financial Handbook, Volume III).

Dated_____19 . Head of Office.

Passed for Rs._____

Name and designation———

Headquarters ————

Actual pay ————

Travelling allowance journal of ————————

Particulars of journeys and halts						Kind of journey by rail (mail or passenger), steamer road* or trolley	Railway ———fare Steamer		
Departure			Arrival						
Station	Date	Hour	Station	Date	Hour		Class	Number of fare	Amount Rs p.

Total (in handwriting of drawing officer)

† Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer and travelling by canal. (The particular kind should be specified).

Station———

Dated———19 .

In cases where the steamer company has two rates of fares, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet."

_____

Division

Circle for the month of 19 .

Mileage by road or trolley			Daily allowance			Actual expenses		Purpose of Journey	Total of each line
Number of kilometer	Rate	Amount	Number of kilometer	Rate	Amount	Particulars	Amount		
1	2	3	4	5	6	7	8	9	10
		Rs p			Rs p		Rs p		Rs p

(Signature) ————

Passed for Rupees ( ) ————

_____

Dated ————19 . Controlling Officer.

PAYABLE AT THE TREASURY

FORM NO. 12-B

(See CHAPTER VII, PARAGRAPH 146-A)

FOR PUBLIC WORKS AND AGRICULTURAL DEPARTMENTS ONLY

1. Major Head————Voucher no.———

2. Minor Head———of list of payment for———19 .

Voted.

3. Primary and Secondary unit of appropriation ————

Division or office———

Abstract travelling allowance bill of the establishment of——— for the month of———19 .

CERTIFICATES

1. CERTIFIED that I have satisfied myself that the amounts included in bills drawn 1 month

_____
2 months*

_____
3 months

previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servant therein named and their receipts taken in the acquittance roll.

2. Certified that in support of each claim for which no voucher accompanies this bill, a duly completed travelling allowance journal countersigned by the proper authority has been placed on record in this office.

Contents received.

Dated———19 . Head of Office.

*One line to be used and others scored out.

Passed for payment of Rs.————

Dated————19 . Controlling Officer.

(A) IN CASE OF PAYMENT AT THE TREASURY

Pay Rs. ( )————————

†from————sub-treasury.

Examined and entered.

Accountant. Treasury Officer.

Dated————————————19 .

†Pay Rs. ( )————————

Accountant. Sub-Treasury Officer.

Dated————————————19 .

(B) IN CASE OF PAYMENT AT THE BANK

To

THE AGENT, STATE BANK OF INDIA————————

Please pay Rupees ( )————————————TREASURY.

Dated————————19 . Treasury Officer.

N.B.—Either (A) or (B) should be scored out as the case may be.

PAYEES DISCHARGE TO THE BANK

Received payment

Name————————

Office————————

†To be filled up when payable from a Sub-Treasury.

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Travelling allowance register page.

Admitted for Rs.

Objected to Rs.

For reasons below.

Auditor. Superintendent.

Abstract travelling allowance bill of the establishment of———

Section of establishment	Name and rank	Actual pay	Particulars of charge	Items of			
				Railway fare	Steamer fare	Mileage by road or trolley	Daily allowance
1	2	3	4	5	6	7	8
				Rs p.	Rs. p.	Rs p.	Rs. p.
			Total				

(a If there is a combined appropriation for travelling allowance of gazetted and

Station———

Dated———19 . Divisional Accountant.

for the month of————— 19 .

Charge	Total for each person	Total for each class	Voucher accompanying	Remarks
Actual expenses				
9	10	11	12	13
Rs. p.	Rs. p.	Rs. p.		
				Under Rs.—
				Rs. p.
				(a) Appropriation for 19-19 Expenditure including this bill
				Balance

non-gazetted Government servants the combined appropriation should be shown in this column.

Signature and designation of the Controlling Officer

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

CLASSIFICATION

————————CIRCLE

————————CANAL————————UNIT

Head of Account.

State————————Voted.

Working expenses to be deducted from receipts

†(1) Productive works

†(2) Unproductive works

DIRECTION :

Allowance Rs.

CONSTRUCTION:

Allowance Rs.

GENERAL :

Executive Rs.

Medical Rs.

PURELY REVENUE:

Revenue Rs.

TOTAL Rs.

CREDIT :

Objection Book advances T. Rs.

NET Rs.

†Score out the head not required.

————————CIRCLE

————————CANAL————————UNIT

Construction of Irrigation works charged to revenue.

State————————Non-voted.

A—Financed from Famine Insurance grants.

CONSTRUCTION :

Allowance—

GENERAL :

Executive Rs.

Medical Rs.

TOTAL Rs.

CREDIT :

Objection Book Advances T. Rs.

NET Rs.

State————————Voted.

B—Financed from ordinary revenues.

CONSTRUCTION :

Allowance Rs.

GENERAL :

Executive Rs.

——————CIRCLE

Central

†(i) Works for which only Revenue Accounts are kept.

(ii) Work for which neither Capital nor Revenue accounts are kept.

——————*Special Surveys.

CONSTRUCTION : T.A. GENERAL—

Executive Rs.

Medical Rs.

PURELY REVENUE :

TOTAL Rs.

CREDIT :

Objection Book Advances T. Rs.

NET Rs.

Medical Rs.

TOTAL Rs.

CREDIT :

Objection Book Advance T. Rs.

NET Rs.

——————CIRCLE

——————CANAL——————UNIT

Construction of Irrigation works not charged to revenues.

State——————voted.

†A—Productive.

†B—Unproductive.

DIRECTION :

Allowance Rs.

CONSTRUCTION :

Allowance Rs.

GENERAL :

Executive Rs.

Medical Rs.

TOTAL Rs.

CREDIT :

Objection Book Advances T. Rs.

†Score out the head not required.

*Name of Survey required only in the case of (ii) Works for which neither Capital nor Revenue Accounts are kept.

NET Rs.

FORM NO. 12-C

(See PARAGRAPH 146)

PAYABLE AT THE TREASURY

(FOR PUBLIC WORKS, ANIMAL HUSBANDRY, AGRICULTURAL DEPARTMENTS, etc. (See Annexure B to Chap. VII)

1. Major Head————————————————

2. Minor Head————————————————

3. Primary and Secondary unit of appropriation.

Division of Office————————

Abstract Travelling Allowance Bill of the establishment of———————— for the month of ————————, 19 .

CERTIFICATES

1. CERTIFIED that I have satisfied myself that the amounts included in bills drawn 1 month

2 months previous to this date with the exception of those detailed below (of

3 months*

which the total amount has been refunded by deduction from this bill) has been disbursed to the Government servants therein named and their receipts taken in the Acquittance Roll.

2. Certified that allowances drawn for non-gazetted ministerial or Class IV Government servants for journeys by road or boat do not exceed their actual travelling expenses, and that I am satisfied that in accordance with my orders they/he travelled by hired conveyance.

3. Certified that the subordinates for whom conveyance allowance has been drawn have actually maintained horse or motor driven vehicles and that those for whom cycle allowance has been drawn have maintained cycles.

4. Certified that Superintending Engineer's sanction has been obtained in all cases where horse allowance has been drawn.

5. Certified that subordinates travelled beyond jurisdiction where daily or mileage allowance has been claimed by them.

6. Certified that travelling allowance drawn in this bill has been drawn for the first time and that it was not drawn before.

7. Certified that in support of each claim for which no voucher accompanies this bill a duly completed travelling allowance journal countersigned by the proper authority has been placed on record in this office.

Contents received.

Dated————————, 19 . Head of Office.

Passed for payment of Rs.————————

Dated————————, 19 . Controlling Officer.

(A) IN CASE OF PAYMENT AT THE TREASURY

Pay Rupees ( )————————

**From————————Sub-Treasury.

Examined and entered.

Accountant.

Dated————————, 19 . Treasury Officer.

Pay Rupees ( )————————

Accountant.

Dated————————, 19 . Sub Treasury Officer.

*One line to be used and others scored out.

**To be filled up when payable from Sub-Treasury.

(B) IN CASE OF PAYMENT AT THE BANK

To

THE AGENT, STATE BANK OF INDIA————————

Please pay Rupees ( ) ————————————Treasury.

Dated————————, 19 . Treasury Officer.

N.B.—Either (A) or (B) should be scored out as the case may be.

Payee's discharge to the Bank.

Name ————————

Received payment.

Office ————————

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Travelling Allowance register, page.

Admitted for Rs.

Objected to Rs.

For reasons below :

Auditor Superintendent.

Abstract Travelling Bill of the Establishment of————————
for the month of————————19 .

Section of establishment	Name of rank	Actual pay	Total of each class	Voucher accompanying	Remarks
1	2	3	4	5	6

Rs. p.

(a) Appropriation for 19 .

Expenditure including this bill

Balance

(a) If there is combined appropriation for the travelling allowance of gazetted and non-gazetted Government servants the combined appropriation should be shown in this column.

Station————————

Dated————————

Divisional Accountant

Signature and designation of the Controlling Officer

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

CLASSIFICATION

————CIRCLE

————CANAL————UNIT

Head of Account.

State—Voted.

Working expenses to be deducted from receipts.

†(1) Productive works

†(2) Unproductive works

DIRECTION—

Allowance Rs.

CONSTRUCTION—

Allowance Rs.

GENERAL—

Executive Rs.

Medical Rs.

PURELY REVENUE—

Revenue Rs.

Total Rs.

CREDIT—

Objection Book Advances T. Rs.

Net

†Score out the head not required.

———CIRCLE

———CANAL———UNIT

Other Revenue Expenditure financed from ordinary revenues

State—Voted.

Central

†(i) Works for which only Revenue Accounts are kept.

†(ii) Works for which neither Capital nor Revenue Accounts are kept.

———*Special Surveys.

CONSTRUCTION—T.A. GENERAL—

Executive Rs.

Medical Rs.

PURELY REVENUE—

Revenue Rs.

Total Rs.

CREDIT—

Objection Book Advances T. Rs.

Net Rs.

———CIRCLE

———CANAL———UNIT

Construction of Irrigation Works charged to Revenue.

STATE—Charged.

†Score out the head not required.

*Name of Survey required only in the case of (ii) Works for which neither Capital nor Revenue Accounts are kept.

A—Financed from Famine Insurance grants

CONSTRUCTION—

Allowance Rs.

GENERAL—

Executive Rs.

Medical Rs.

Total Rs.

CREDIT—

Objection Book Advances T. Rs.

Net Rs.

State—Voted.

B—Financed from ordinary revenues

CONSTRUCTION—

Allowance Rs.

GENERAL—

Executive Rs.

Medical Rs.

Total Rs.

CREDIT—

Objection Book Advances T. Rs.

Net Rs.

———CIRCLE

——— CANAL ———UNIT

Construction of Irrigation Works not charged to Revenue.

State—Voted.

†A—Productive

†B—Unproductive

DIRECTION

Allowance Rs

CONSTRUCTION—

Allowance Rs.

GENERAL—

Executive Rs.

Medical Rs.

Total Rs.

CREDIT—

Objection Book Advances T. Rs.

Net Rs.

†Score out the head not required.

*Name of Survey required only in the case of (ii) Works for which neither Capital nor Revenue Accounts are kept.

FORM NO. 12-D

(See CHAPTER VI AND VII, PARAGRAPHS 118 AND 145)

FORM OF CERTIFICATE OF ATTENDANCE

In the court of the———————————————————————————

Certified that———————————————————————————————

Office

of——— ————————attended this court on 19 .

Department

to give evidence of facts which came to his knowledge in his————————capacity

in the case noted below and has been paid by me on account of

Rs. p.

(1) Travelling expenses

(2) Subsistence allowance

Total

Due under the rules of this court.

No. of case and year———(Seal of the Court).

Name of parties———

Nature of claims———

Station———

Date———

Signature of the Presiding Officer.

Designation————————————

FORM NO. 13

(See Chapter VIII, paragraph 173)

[To be printed on open royal]

Register of Contingent Charges of the———Department of the———District, 19 .

Left-hand page.

DETAILED HEADS OF BUDGET

Date	To whom paid	Sub-Voucher	Conitnge abstract.	DETAILED HEADS OF BUDGET

Sub-divisions of detailed heads as may be convenien
appropriation be not ordinarily allotted among the su
of a detailed head, they should be linked by a brace
amount placed below. Each of these spaces represen
column.

Appropriation for each head

No. of

Right-hand page.

DETAILED HEADS Sub-division of detailed heads	Unusual charges	Total of each contingent abstract	Total of each month's bill	Date of detailed bill	Date o admissi with initial

Description Amount

FORM NO. 14

(See CHAPTER VIII, PARAGRAPH 178)

Fully vouched contingent bill no.———

DISTRICT OF DETAILED BILL OF CONTINGENT CHARGES OF FOR THE MONTH OF 19 .

HEAD OF SERVICE

Number of sub-voucher	Description of charge and number and date of authority for all charges requiring special sanction	Amount Rs p.

Total (in words)

(1) I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them, with the exceptions noted below, which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs. 1,000 in amount are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have as far as possible, obtained vouchers for other sums, and am responsible that they have been so defaced or mutilated that they cannot be used again.

*(2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office, have been accounted for in the stock register.

*This certificate is required when proper store account of materials and stores purchased are required to be maintained.

Pay Rs.———

Examined.

Accountant.

Dated———, 19 .

Treasury Officer.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

(4) Certified that—

(a) the expenditure on conveyance hire charged in this bill in terms of Rule 6 of Appendix X to the Financial Handbook, Volume V, Part I, was actually incurred, was unavoidable and is within the schedule scale of charges for the conveyance used, and

(b) the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

Received contents. Rs. p.

Appropriation for current year

Signature and designation of Drawing Officer. Rs. p.

Expenditure including this bill amount of work bills annexed

Balance available

FORM NO. 15

Detailed bill of contingent charges regulated by scale

(See Chapter VIII, paragraph 180)

PAYABLE AT THE TREASURY

DISTRICT OF	DETAILED BILL OF CONTINGENT CHARGES REGULATED BY SANCTIONED SCALE	MONTH OF 19
1	2	3
HEAD OF SERVICE	Detailed Headwise items—	No. of voucher.
Serial number of sub-vouchers	NOTE—Charges on account of two major heads should be drawn on separate bills and only those of the certificates printed on the reverse which appertain to the items included in this bill should be utilized, the others being scored out.	Amount
	A—DONATIONS FOR CHARITABLE PURPOSES—	Rs. p.
	Dieting of orphans	
	Number of orphans at Rs. each per mensem	
	B—MISCELLANEOUS—	
	(1) Rewards for destruction of wild animals—	
	Tigers @ Male wolves @	
	Tiger cubs @ Female wolves @	
	Leopards @ Male wolf cubs @	
	Leopards cubs @ Female (ditto) @	
	Bears @ Hyaenas @	
	Bear cubs @ Hyaenas cubs @	
	(2) Diet to witnesses and assessors	
	(3) Dieting allowance to complainants and witnesses	
	(4) (a) Diet of patients	
	(b) Diet of nurses	

(c) Feed of cattle

C—LABOUR AND EMIGRATION—

Emigration, Registration fees

Number of Emigrants @ per head

D—CONTINGENCIES—

Liveries

Clothing of peons (i.e. liveries and warm clothing)

Clothing or process-servers (Dehra Dun)

Number of peons	Description of livery	Cost of each	When last supplied

Carried over

Brought forward

E—Cost of enlistment of recruits

Total Rs. (words)

Received payment.

Dated_____ 19 .

Name_____

One of the following four certificates should, if required, be given and the rest scored out :

To be given when the charge for orphans is drawn.	A—Certified that the orphans for whom charge has been drawn in this bill have been actually maintained and that their age does not exceed the prescribed maximum limits of 16 for boys and of 18 for girls.
To be given	B— (1) Certified that the animals for which the rewards have been

when reward for destruction of animals is drawn.	drawn were actually destroyed and produced before me and that their skulls have been broken up as ordered by Government to prevent double payment.
To be signed when diet allowance is charged.	B—(2) and (3) Certified that the diet-money charged for in this bill has been paid before the presiding officers of the court, and that it is or has been certified to be in accordance with the sanctioned scale.
To be given when fees for emigrants are charged.	C—Certified that the emigrants for whom fees have been charged were actually registered.
To be given when cost of enlistment of recruits is charged	E— I declare that the amount drawn represents the actual cost of the clothing supplied; that the allowance of Rs. 22.50 per recruit has not been exceeded in any case ; that the recruits for whom clothing has been purchased have actually been enlisted; and that the allowance has not previously been drawn for them.

One of the following first two certificate should always be given and the other scored out :

I certify that I have satisfied myself that special circumstances have rendered temporary excess expenditure over the monthly proportionate appropriation under the head necessary, and that an additional appropriation will be obtained if there is a likelihood of the annual appropriation being exceeded.

I certify that there has been no excess expenditure over the monthly proportion on appropriation.

I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid, with the exceptions noted below, which exceeds the balance of the permanent advance, and will be paid on the receipt of the money drawn on this bill. Vouchers for all sums above Rs. 1,000 in amount are attached to this bill, save those noted below which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for the others and am responsible that they have been so defaced or mutilated that they cannot be used again.

Name_____

Dated_____, 19 . Office_____

Rs. p.

Appropriation of 19— 19

Expenditure including this bill amount of work bill annexed.

Balance available

Pay rupees _____

Examined. Officer-in-charge of Treasury.

Accountant.

Dated_____19 .

FOR USE IN THE ACCOUNTANT GENERAL'S OFFICE

CONTINGENT AUDIT REGISTER PAGE.

Admitted for Rs.

Objected to Rs.

for reasons below :

Auditor. Superintendent.

FORM NO. 16

Abstract Bill of Contingencies Countersigned after Payment

(See Chapter VIII, paragraph 182)

Abstract contingent bill no._____

Detailed bill will be sent for countersignature on_____

District Bill of contingent charges of Month in which presented for payment at_____

Treasury_____, 19 .

	Head of service	Vouchers no. of list of payments for 19 .
Details of numbers of sub-vouchers	Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction.	Amount
1	2	3
	Rs. p.	Rs. p.
	Carried over	
	Brought forward	
	Total Rs.	
	Deduct—	
	Amount disallowed by the controlling officer in bill, no._____ dated_____ for Rs.	
	Net amount payable.	

N.B.—The Treasury Officer will make payment on this form as often as required but the drawer should be careful to include in the detailed contingent bill of a month only the amount of all abstracts encashed at the Treasury during the month.

NOTE—The Government servant drawing this bill is responsible for having initialled the date of each payment in the contingent register. The register is required to be sent up with bills and sub-vouchers for this purpose. (Paragraph 176(a)].

Received contents.

Dated_____, 19 Drawing Officer.

Pay Rupees ( ) _____

Examined and entered.

Officer-in-charge.

Accountant Treasury Dated_____, 19 . Treasury

Space for pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant General's Office.

Heads of service chargeable— Objected in full pending receipt of detailed contingent bill and objected to Rs._____ on the following ground—

Superintendent.

FORM NO. 17

(See Chapter VIII, paragraph 183)

Detailed countersigned contingent bill no.————————

NOTE—Government servants whose bills are countersigned before payment by the controlling officer should use Form No. 18.

Not payable at Treasury

Sent to Controlling Officer on————————, 19 . Countersigned and sent to Accountant General on————————, 19 .

District————————Monthly detailed bill of contingent charges of————————for the month of————————, 19 .

Head of service

Details of numbers of sub-vouchers.	Description of charge and number and date of authority where special sanction is necessary	Amount

		Rs.	p.		Rs.	p.
	Carried over					
	Brought forward					
	Total					

(1) I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. Certified that to the best of my knowledge and belief, the payment entered in this bill have been duly made to the parties entitled to receive them. Vouchers for all items of expenditure above Rs. 1,000 in account and all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums and I am responsible that they have been so defaced or mutilated that they cannot be used again.

Drawn on abstract bill no— dated___

Ditto

Ditto

Ditto

Add—

Amount of this allowance from bill no. dated— refunded

by deduction form contingent no. dated— and reallowed as per.

(2) *Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the stock register. Total of this bill

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments Contingencies

Certified that—

*This certificate is required when proper store accounts of materials and store purchased are required to be maintained.

(a) the expenditure on conveyance hire charged in this bill in terms of Rules 6 of Appendix X of the Financial Hand book, Volume V, Part, I, was actually incurred was unavoidable and is within the scheduled scale or charges for the conveyance used, and

(b) the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey and he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessary the journey.

Appropriation...for 19 —19 . Rs. p.

Expenditure including this bill

Amount of work bills annexed

Balance available

Signature of disbursing officer

Dated————————, 19 .

For use of Controlling Officer

Rs.

Disallowed from sub-voucher no.

Ditto

Ditto

Total of this bill

Passed for rupees.

I certify that in support of every charge of more than Rs. 50 made in this bill, a receipt or other voucher has been given to me and is now in my possession. The receipts and vouchers for items in excess of Rs. 1,000 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than Rs. 50 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims gainst the Government. All work bills are also appended.

Dated————————, 19 . Signature of the Controlling Officer.

(Correction Slip no 38 dated 19.01.1984)

[Vitta (Lekha) Anubhag-1 File No.15(5)78]

FORM NO. 18

(See Chapter VIII, paragraph 187)

Bills of contingencies countersigned before payment No.

NOTE—This form should be used in the case of bills countersigned by the controlling officer before payment.

District of	Detailed bill of contingent charges of for the month of , 19 . Head of service	Voucher no. of list of payments for, 19 .

Number of sub-vouchers	Description of charge and number and date of authority for all charges requiring special sanction	Amount	
1	2	3	
		Rs. p.	Rs. p.

Total Rs.

(1) I certify that the expenditure charged in this bill could not with due regard to the interest of the public service be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below, which exceed the balance of the permanent advance and will be paid on receipt for the money drawn on this bill. Vouchers for all items of expenditure above Rs. 1,000 in amount and all work bills are attached to this bill save those noted below with will be forwarded as soon as the amounts have been paid. I have, as for as possible obtained vouchers for other sums and am responsible that they have been so defaced or mutilated that they cannot be used again.

*(2) Certified that all the articles detailed in vouchers attached to the bill and in those retained in my office have been accounted for in the stock register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoice concerned to prevent double payments.

(4) Certified that—

(a) the expenditure on conveyance hire charged in this bill in terms of Rule 6 of Appendix X to the Financial Handbook, Volume V, Part I, was actually incurred, was unavoidable and is within the schedule scale of charges for the conveyance used, and

(b) the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and he is not agranted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

RECEIVED CONTENTS Contingencies

Appropriation for current year.

Expenditure including this bill.

Amount of work bills annexed.

Signature and designation of Drawing Officer.

Balance available.

For use of Controlling Officer

Passed for Rupees (in words).

I certify that in support of every charge of more than Rs. 50 made in this bill a receipt or other voucher has been given to me and is now in my possession. The receipt and vouchers for items in excess of Rs. 1,000 are attached to the bill, with the exceptions of those above Rs. 1,000 noted above which will be sent hereafter after payment and I am responsible that the receipts and vouchers for all other items of more than Rs. 50 are in proper form and order, and that they have been so

*This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Dated————————19 . Controlling Officer. (Signature) Designation

_____

Pay Rupees ( ) ————————————————————

Examined and entered. Dated the————————19 .

Accountant Treasury. Officer-in-charge Treasury.

Space for pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant General's Office

Head of service chargeable

Admitted for Rs.

Objected to Rs.

Reasons for objection.

Auditor. Superintendent.

FORM NO. 18-A—[Deleted]

FORM NO. 19

(See Chapter IX, paragraph 194)

Voucher for Refunds

District of Head of service chargeable

Refunds of Revenue

Deduct–Refunds (name of revenue head)

In whose name credited	On what account received	Amount realized	Date of payment into Treasury	Amount in which included and head to which credited	Treasury Officer's signature in token of verification of Teasuary credit	Name of payee	Amount to be refunded
1	2	3	4	5	6	7	8
		Rs p.		Rs p.			Rs p.

(1) Certified that this order of refund has been registered and noted against the original receipt entry in the departmental account under my initials and previous order for refund of the same sum has not been issued.

(2) Passed for payment under sanction given in

(3) Sanctioned and passed for payment.

NOTE—(2) or (3) to be struck out as required.

Received payment.

Claimant's signature. Magistrate or other officer

Dated_____, 19 Pay rupees_____ only

Examined Accountant Officer-in-charge of Treasury

In cases where refunds of fines are permitted to be made direct from Treasuries or Sub-Treasuries other than those at which they were credited, the entry in column 5 should include the name of the Treasury of or Sub-Treasury in which amount was credited and column 6 should be filled up by the Treasury Officer of the headquarters (not Sub-Treasury).

FOR USE IN THE ACCOUNTANT GENERAL'S OFFICE

Refund noted in fine statement.

Admitted, for ... Rs.

Objected, to ... Rs.

Auditor, Superintendent,

FORM NO. 21-A

(See Paragraph 240-A)

Statement of loans and advances to Municipalities, etc. during 19 .

Corporation receiving the loan	Amount of loan sanctioned	Rate of interest	Date of orders authorizing the loan	Balance from last year	Amount advanced last year	Total	Amount repaid	Ba of at of
1	2	3	4	5	6	7	8	

	Rs	p.		Rs	p.	Rs	p.	Rs	p.	Rs	p.	Rs

FORM NO.21-B

(See Paragraph 240-B)

Statement of the Sinking Funds for Redemption of Loans during 19 .

Corporation	Balance		Receipts		Total		Payments	
	Government Securities	Cash	Government Securities	Cash	Government Securities	Cash	Government Securities	Cas

1	2	3	4	5	6	7	8	9
	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.

FORM NO. 22

(See CHAPTER XI, PARAGRAPH 244-E)

Form of Mortgage

THIS INDENTURE made the———day of———one thousand nine hundred and———corresponding to Saka Samvat———BETWEEN Sri———son of———resident of———(Designation———) (hereinafter referred to as the "mortgagor" which term shall where the context so admits include his heirs, executors,

administrators and assigns) of the one part; and the GOVERNOR OF UTTAR PRADESH (hereinafter referred to as the "mortgagee" which term shall where the context so admits include his successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seized and possessed of or otherwise well entitled to the land, hereditaments and premises hereinafter described and expressed to be hereby conveyed, transferred and assured (hereinafter referred to as 'the said hereditaments').

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rs.———for the purpose of enabling him to defray the expenses* of ——as a suitable residence for his own use.

AND WHEREAS under the provisions contained in the Account Rules of the Government of Uttar Pradesh (hereinafter referred to as 'the said Rules' which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force), the mortgagee has agreed to advance to the mortgagor the said sum of Rs.———in a lump sum (in the instalments mentioned in the Schedule hereto).2

NOW THIS INDENTURE WITNESSETH that in pursuance of the said AGREEMENT and in consideration of the sum of Rs.———paid on or before the execution of these presents to the mortgagor by the mortgagee the receipt whereof of the mortgagor doth hereby acknowledge (and the balance sum of Rs.———to be paid in the instalments mentioned in the Schedule hereto)2 for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby convenants with the mortgagee to repay to the mortgagee the said principal sum and interest thereon calculated according to the said Rules on or before the——

*Insert "the purchase of the said hereditament" "building housed on the said hereditaments" or "Repairing the said hereditaments" as the case may be..

2 Delete words in crochet if advance is not to be by instalment.

—day of———19———next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules. AND THIS INDENTURE ALSO WITNESSTH that for consideration aforesaid he the mortgagor doth hereby convey transfer and assure unto the mortgagee ALL that piece of land being Plot No.———situate in the———district of———registration district of———sub-registration district of———containing more or———less now in the occupation of the mortgagor and bounded on the North by———on the South by———, on the East by———and on the West by———— together with the dwelling house and the out office, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements, appurtenances to the said hereditaments or any of them belonging TO HOLD the

said hereditaments with their appurtenances including all erections and building hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the provision for redemption hereinafter contained. PROVIDED ALWAYS that if and as soon as the said advance made upon the security of these presents shall have been repaid and interest thereon paid calculated according to the said Rules by the deduction of monthly instalments of salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor reconvey, retransfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the convenants on his part herein contained or if he shall die or quit the service before, the said principal sum and interest thereon calculated according to the said Rules shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contracts with power to rescind any contract for sale and to re-sell without being answerable for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any), to the mortgagor AND it is hereby agreed and declared that the said Rules shall be deemed and taken to be part of these presents.

The mortgagor hereby convenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Rules on his part to be observed and performed in respect of these presents and the said hereditaments.

AND the Mortgagor doth hereby agree and declare that without prejudice to any remedy provided by this deed, the Mortgagee may on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final, conclusive and binding on the Mortgagor, recover all dues hereunder as arrears of land revenue. AND it is hereby lastly agreed and declared that the Mortgagee shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Mortgagor’s retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him.

IN WITNESS WHEREOF the mortgagor hath hereunto set his hand day and year first above written.

The Schedule herein referred to1

Rs. on or before.

Rs. on or before.

Signed by the said (mortgagor).

In the presence of—

1st witness :

Address :

Occupation :

2nd witness :

Address :

Occupation :

(The deed should be registered)

NOTE—There must be two witnesses to a mortgage.

1 Delete the schedule if advance is not to be made by instalment.

FORM NO. 22-A

(See CHAPTER XI, PARAGRAPH 241-N)

Form of Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house

AN AGREEMENT MADE———day of ——— one thousand nine hundred and———corresponding to Saka Samwat———BETWEEN ———son of ——— resident of——— (designation)————(hereinafter called ‘the Borrower’ which expression shall include his legal representatives and assigns) of the one part and

THE GOVERNOR OF UTTAR PRADESH (hereinafter called 'the Governor') of the other part.

WHEREAS the Borrower has agreed to purchase for the purpose of erecting a house thereon the piece of land situate in——— in the registration———district of———sub-district——— thana———containing———more or less and bounded on the North by———on the South by——— on the East by———and on the West by——— for the sum of rupees ———;

AND WHEREAS the Borrower has under the provisions of the Account Rules of the Government of Uttar Pradesh (hereinafter referred as 'the said Rules', which expression shall include any amendments thereof for the time being in force) applied to the Governor of Uttar Pradesh for a loan of rupees———to enable him to purchase the said piece of land and the Governor of Uttar Pradesh has agreed to lend the said sum of Rupees———to the Borrower on the terms and conditions hereinafter contained.

NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees———paid by the Governor of Uttar Pradesh to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor of Uttar Pradesh (1) to repay the Governor of Uttar Pradesh the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorises the Governor of Uttar Pradesh to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said piece of land and if the actual price paid is less than the loan to repay the difference to the Governor forthwith and (3) to execute a document mortgaging the said piece of land and the house to be erected thereon to the Governor of Uttar Pradesh as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rule AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately he has purchased the said piece of land commence and erect thereon a suitable residence for his own use AND IT IS HEREBY ALSO AGREED AND DECLARED that if the said piece of land has not been purchased and mortgaged as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable. AND the Borrower doth hereby agree and declare that the Governor may, on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final, conclusive and binding on the Borrower, recover all dues hereunder as arrears of land revenue. And it is hereby lastly agreed and declared that the Governor shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Borrower's retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

Signed by the said in the presence of:

(1) ——————————————————address

occupation

(2) ——————————————————address

occupation

FORM NO. 22-B

(See CHAPTER XI, PARAGRAPH 244-N)

Form of Mortgage Deed to be executed in connection with an advance for the purchase of land and the construction of a house thereon

THIS INDENTURE made the———day of————one thousand nine hundred and–———corresponding to Saka Samvat————BETWEEN————son of———— resident of————(designation)————(hereinafter called "the Mortgagor" which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE GOVERNOR OF UTTAR PRADESH (hereinafter referred to as "the mortgagee" which term shall where not repugnant to the context include his successors and assigns)of the other part.

WHEREAS by the Agreement, dated the———day of————19 and made between the mortgagor of the one part and the mortgagee of the other part the mortgagee advanced and lent to the mortgagor the sum of Rs.————for the purpose of purchasing the piece of land hereinafter described and intended to be hereby transferred and assured and as security for such loan the mortgagor agreed to execute a mortgage in favour of the mortgagee in the form of these presents AND WHEREAS the mortgagor on the———day of————19 duly purchased the said piece of land and is absolutely seized and possessed of or otherwise well entitled to the said piece of land AND WHEREAS the mortgagor has applied to the mortgagee for a further advance of the sum of Rupees————for the purpose of enabling him to defray the expenses of erecting on the said piece of land a suitable residence for his own use AND WHEREAS under the provisions contained in Paragraph 244 of the Account Rules of the Government of Uttar Pradesh (hereinafter referred to as "the said Rules" which expression shall where the context so admits, include any amendment thereof or addition thereto for the time

being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said further sum of Rs.————in a lump sum (in the instalments mentioned in the Schedule hereto)*.

NOW THIS INDENTURE WITNESSETH that in consideration of the said advances of Rupees———and Rupees————making a total of Rupees————so advances as aforesaid and in pursuance of the said Agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said principal sum,

*To be deleted if the payment is not to be by instalments.

and interest thereon calculated according to the said Rules on or before the ———— day of ————next and it the loan shall not be repaid on that date will pay interest in accordance with the said Rules;

AND THE INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby transfer assign and assure unto the mortgagee ALL THAT piece of land being plot no.————situate in ———in the registration district of———sub-district———thana————containing ————more or less and bounded on the North by————on the South by ———on the East by———— –and on the West by————together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land (hereinafter referred to as ‘the said premises’) unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance made upon the security of these presents shall have been repaid and interest thereon paid calculated according to the said Rules by the deduction of monthly instalments of the salary of the mortgagor as in the said Rules mentioned or by any other means, whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor reconvey; retransfer or reassure the said premises unto and to the use of the mortgagor AND the mortgagor hereby covenants with the mortgagee that he, the mortgagor, now hath good right to transfer the said premises unto the mortgagee free from incumbrances AND FURTHER that the mortgagor and all other persons having or lawfully claiming any estate or interest in the said premises or any part thereof shall and will from time to time and at all times hereafter at his or their own cost do and executed or cause to be done and executed all such acts deeds and things for further and more perfectly assuring the said premises unto the mortgagee in manner aforesaid as shall or may be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the convenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these

presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or building standing thereon or any part thereof either together or in parcels and either by public auction or by private contract or to rescind any contract for sale and to resell without being answerable for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall thin fit AND IT IS HEREBY DECLARED that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND IT IS HEREBY DECLARED that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these present and then to pay the surplus, if any, to the mortgagor.

AND the Mortgagor doth hereby agree and declare that without prejudice to any remedy provided by this deed, the Mortgagee may, on the certificate of the Secretary to the State Government in the Administrative Department which shall be final, conclusive and binding on the Mortgagor recover all dues hereunder as arrears of land revenue.

AND it is hereby lastly agreed and declared that the Mortgagee shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Mortgagor’s retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him.

IN WITNESS whereof the mortgagor hath hereunto set his band the day and year first above written.

*The Schedule herein referred to

Signed by the mortgagor

In the presence of :–

1st witness.

Address.

Occupation.

2nd witness.

Rs.———on or before———

Rs.———on or before———

Address.

Occupation.

(The deed should be registered)

NOTE—There must be two witness to a mortgage.

*Delete—if advance is not to be by instalments.

FORM NO. 22-C

(See CHAPTER XI, PARAGRAPH 244-O)

Form of Agreement to be executed for an advance for the purchase of a house with land appurtenant thereto

AN AGREEMENT made on the ——————day of———— one thousand nine hundred and——————corresponding to Saka Samvat———— BETWEEN Sri———————— son of —————— resident of ———————— (designation)———————— (hereafter called 'the Borrower,' which expression shall include his legal representative and assigns) of the part and THE GOVERNOR OF UTTAR PRADESH (hereinafter called 'the Governor') of the other part.

WHEREAS the Borrower has agreed to purchase a house with land appurtenant thereto situate in————————————in the registration district of———————— Sub-district———————— thana ———————— containing ———————— —more or less and bounded———————— on the North by————————on the South by———————— on the East by——————and on the West by———————— for the sum of Rupees————————.

AND WHEREAS the Borrower has under the provisions of the Account Rules of the Government of Uttar Pradesh (hereinafter referred to as 'the said Rules, which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rs.———————— to enable him to purchase the said house with land appurtenant thereto and the Governor has agreed to lend the said sum of Rupees————————to the Borrower on the terms and conditions hereinafter contained. NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees———————— paid by the Governor to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor: (1) to repay the Governor the said amount with interest calculated according to the said Rules and hereby authorizes the Governor to make such deductions and (2) within one month from the date of these presents to spend the full amount of the said loan in the

purchase of the said house with land appurtenant thereto, and if the actual price paid is less than the loan, to repay the difference to the Governor forthwith and (3) to execute a document mortgaging the said house with land appurtenant thereto as security for the amount lend to the Borrower as aforesaid and interest in the form provided by the said Rules AND IT IS HEREBY FURTHER AGREED AND DECLARED that if the said house with land appurtenant thereto has not been purchased and mortgaged as aforesaid within one month from the date of these present or if the Borrower within that period becomes insolvent on quits the service or dies, the whole amount of the loan and interest accured thereon shall immediately become due and payable. AND the Borrower doth hereby agree and declare that the Governor may on the certificate of the Secretary of the State Government in the Administrative Department, which shall be final, conclusive and binding on the Borrower, recover all dues hereunder as arrears of land revenue. AND it is hereby lastly agreed and declared that the Governor shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Borrower's retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him.

IN WITNESS WHEREOF the Borrower has hereunto set his hand the day and year first before written.

Signed by the Borrower————————————

In the presence of————————————————

1. ————————address————————Occupation

2. ————————address————————Occupation

Insert the following Form after the Form 22-C.

FORM NO. 22-D

(See Paragraph 244)

22-D. Form of Mortgage Deed for House Building Advance in cases of joint ownership.

THIS INDENTURE is made on the…… day of …… one thousand nine hundred and …… corresponding to Saka Samvat the.....day of one thousand nine hundred and ..... BETWEEN Sri/Smt./Km. .....son of/wife of/daughter of Sri.....resident of.....(Designation.....)

*hereinafter called "the Mortgagor", which term shall, where the context so admits include his/her heirs, executors, administrators and assigns of the first part AND *[Sri/Srimati.....son of/wife of Sri.....resident of.....who is the.....[relationship with the Mortgagor] of the Mortgagor (hereinafter called "The Surety" which term shall, where the context so admits include his/her heirs, executors, administrators and assigns) of the second part,]*

†(1) Sri/Srimati.....son of/wife of Sri.....resident of.....who is the.....(relationship with the Mortgagor) of the Mortgagor

(2) Sri/Srimati.....son of/wife of Sri.....resident of.....who is the.....(relationship with the Mortgagor) of the Mortgagor

(3) Sri/Srimati.....son of/wife of Sri.....resident of .....who is the .....(relationship with the Mortgagor) of the Mortgagor, (4) etc. (hereinafter jointly called "the sureties" which term shall, where the context so admits, include their respective heirs, executors administrators and assigns)of the Second part; AND the Governor of Uttar Pradesh (hereinafter called "the Mortgagee", which term shall, where the context so admits include his successors-in-office and assigns) of the Third part.

WHEREAS, the Mortgagor and the Surety/Sureties are absolutely seized and possessed of or otherwise well entitled to the land, hereditaments and premises hereinafter described and expressed to be hereby conveyed, transferred and assured (hereinafter referred to as "the hereditaments").

AND WHEREAS, the Mortgagor has applied to the Mortgagee for an advance of the sum of Rs ..... (Rupees .....) for enabling him/her to defray the expenses of††.....as a suitable residence for his/her own use.

*AND WHEREAS, under the provisions contained in the Account Rules of the Government of Uttar Pradesh (hereinafter referred to as 'Rules' which expression shall where the context so admits include any amendments thereof or addition thereto for the time being in force) the mortgage has agreed to advance to the mortgagor the sum of Rs .....(Rupees .....) in a lump-sum [in the instalments mentioned in the Schedule hereto]***

NOW THIS INDENTURE WITNESSETH as follows:

*(1) In pursuance of the said agreement and in consideration of the sum of Rs .....paid on or before the execution of these presents to the Mortgagor by the Mortgagee the receipt whereof the Mortgagor hereby acknowledges [and the balance sum of Rs.....to be paid in the instalments mentioned in the schedule hereto] **for the purpose of enabling the Mortgagor to defray the*

hereinbefore recited expenses, the Mortgagor and the surety (sureties) hereby convenant with the Mortgagee that the Mortgagee or will repay to the Mortgagee the said principal sum and interest there on calculated according to the said Rules on or before the .....day of.....19..... next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

(2) For the consideration aforesaid the Mortgagor and the Surety (Sureties) hereby convey, transfer and assure unto the Mortgagee All that piece of land being plot no.....situated in the.....district of .....registration district of.....sub-registration district of.....containing more or less.....(area) now in the occupation of the Mortgagor and the Surety (Sureties) and bounded as follows:

North

South

East

West

together with the dwelling house and the out-office, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements, appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings here in after erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the provision for redemption herein after contained.

3. If and as soon as the said advance made upon the security of these presents is repaid with interest thereon calculated according to the Rules by the deduction of monthly instalments from the salary of the mortgagor or by any other means whatsoever then the mortgagee will upon the request and at the cost of the mortgagor and/or the Surety (Sureties) reconvey, transfer or reassure the hereditaments unto and to the use of the Mortgagor and the Surety (Sureties) or as they may direct.

4. It is hereby agreed and declared by the Mortgagor and the Surety (Sureties) that if there be any breach by the Mortgagor and/or the Surety (Sureties) of the convenants herein contained or if the Mortgagor dies or does not remain in the service of the Mortgagee before the said principal sum and interest thereon have been fully paid to the Mortgagee then the Mortgagee may sell the hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to rescind any contract for sale and to resell without being answerable for any loss which may be occasioned thereby and to do and

execute all such acts and assurances for effectuating any such sale as the Mortgagee thinks fit and the receipt issued by the Mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom.

5. The Mortgagee shall hold the money that arises from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply the same towards satisfaction of the amount for the time being owing on the security of these presents and then to pay the surplus, if any, to the Mortgagor and the Surety.

6. The Mortgagor and the Surety (Sureties) hereby convenant with the Mortgagee that they, the Mortgagor and the Surety (Sureties) shall during the continuance of this security observe and perform all the provisons and conditions of the rules on his/their part to be observed and performed in respect of these presents and the hereditaments.

7. The said Rules shall be deemed and taken to be part of these presents.

8. The Mortgagee may recover the balance of the said advance and interest remaining unpaid from the whole or any specific part of the gratuity that may be sanctioned to the Mortgagor.

9. Without prejudice to any remedy provided by law or this deed, the Mortgagee may on the certificate of the Secretary to Government in the administrative department which shall be final conclusive and binding on the Mortgagor and the Surety (Sureties), recover all dues hereunder from Mortgagor and Surety/Sureties or and of them jointly or severally as arrears of land revenue.

IN WITNESS WHEREOF the Mortgagor and the Surety (Sureties) have here unto set their hands the day and year first above written.

THE SCHEDULE HEREIN REFFERED TO

Rs.....on or before

Rs.....on or before

Signed by:

Witness:

1. ———— (1) Mortgagor

(Address)

Occupation (2) Surety (Ist Surety)

2. ———— (3) (IInd Surety)

(Address)

Occupation

**Where only two joint owners of the property*

†Where more than two joint owners of the property.

††Insert "the purchase of the hereditaments" "building house on the said hereditaments" or "repairing the said heridataments" as the case may be.

***Delete the words in brackets if the advance is not to be paid by instalments.*

(C. S. no. 30, dated September 15; 1983)

[Vitta (Lekha) Anubhag-1, File no. 15 (2)-80]

Insert the following Form after the Form 22-D.

FORM NO. 22-E

(See PARAGRAPH 244-E)

Form of Tripartite Agreement to be executed at the time of drawing an advance by a State Government servant for purchase of flat under the "SELF FINANCING HOUSING SCHEME" of the.....

(Name of the Board or Authority as the case may be)

THIS AGREMENT made this.....day of.....

One Thousand Nine Hundred..... between Shri.....son of.....residing at.....at present serving as .....(hereinafter called "the First Party" which expression shall unless excluded by or repugnant to the context be deemed to include his/her heirs, executors, administrators and legal representatives) of the first part AND .....(Name of the Board or Authority as the case may be) a

statutory body having its office at.....(hereinafter called "the Second Party") of the second part and the Governor of Uttar Pradesh (hereinafter called "the Third Party") of the third part.

WHEREAS, the First Party desires to purchase a readybuilt house (which term shall inolude a readybuilt flat) from the Second Patty under its Self Financing Housing Scheme (hereinafter referred to as 'the said Scheme') which envisages allotment of readybuilt houses after a period of.....years and payment of the cost of the house in instalments as mentioned hereinafter.

AND, WHEREAS, the First Party has under the provisions of the rules framed by the Government of Uttar Pradesh (hereinafter called "the Government") to regulate the grant of advances to the State Government servant for building houses, etc., (hereinafter referred to as "the said Rules" including any modifications thereof) applied to the Government for an advance of Rs.....to purchase a house under the said Scheme and the Government have sanctioned an advance of Rupees .....to the First Party vide letter no .....dated.....of ..... (sanctioning authority) a copy of which is annexed to these presents for the purpose aforesaid on the terms and conditions set forth therein.

NOW THIS DEED WITNESSES AS FOLLOWS:–

1. In consideration of the sum of Rs,.....(Insert amount already deposited) already deposited by the First Party as initial amount of registration deposit with the Second Party under the said scheme for the purchase of a readybuilt house and the sum of Rs.....(insert the amount of advance sanctioned) to be paid by the Government directly to the Second Party on behalf of the First Party, it is hereby agreed to by and between the parties hereto as follows:—

(1)(a) On the receipt of an assurance from the Second Party that the house will be allotted to the Government Servant, the First Party herein, the amount of House Building Advance permissible under the said Rules having been sanctioned to the First Party will be released on his furnishing requisite security of two permanent Government Servants as required under the Rules and the actual payment will be made to the Second Party directly by the Government as follows:—

As provided in the said scheme—

(1).....

(2).....

(3).....

(4).....

(b) When the First Party mortagaes the house as required in sub-clause (3) the sureties mentioned in the case preceding sub-clause (1) (a) will stand discharged.

Note—The final price of the house will be determined by the Second Party and the balance of the will be paid by the First Party and before delivery of possession of the house to the First Party.

The amount in excess of House Building Advance permissible and sanctioned to the First Party will be borne and paid by the First Party to the Second Party directly so as to make the payment in full to the Second Party in manner as mentioned hereinbefore.

In case there is any delay in the payment of any instalment by the Government or the First Party, in either case it will be treated a default on the part of the, First Party and the First Party shall be liable to pay a penalty at.....%per annum for the period of delay on delayed payment to the Second Party.

(2) The Second Party will maintain a separate account for the First Party and adjust the payment of advances received by it from the Government against the cost of the particular category of house applied for by him.

(3) On completion of the house the Second Party will hand over its possession to the First Party forthwith along with the title in the land underneath or appurtenant, thereto, such title being on lease hold right basis, and the First Party will within..... days of the handing over of such possession, mortgage the house to Third Party as security for the said advance. He shall also furnish all such information and papers as may be required by the Government in connection thererwith.

(4) The First Party shall repay to the Government the said amount of Rs.....(insert full amount sanctioned with interest calculated in accordance with paragraph (6)(a) mentioned below in..... (number of instalments to be filled in) monthly instalments,of Rs.....each from his salary payable in and from the month of..... One thousand Nine Hundred.....or the month following the obtaining of possession of the house, whichever is earlier and the First Party hereby authorises the Government to make such deductions from his monthly salary, leave salary and subsistance allowance bills.

(5) If the First Party wants to withdraw from the said scheme or fails to pay the balance amount representing the difference between the House Building Advance sanctioned by the Government and the actual cost of the house, or quits or removed from the service of the Government or dies before he receives actual

possession of the house from the Second Party, the amount of the House Building Advance will be refunded forthwith by the Second Party to the Government. The amount of initial deposit of Rs.....(Amount already deposited to be inserted) only will be refunded to the First Party or his legal heirs by the Second Party after deducting such amount as may be payable by him as provided in the said scheme. Provided always that in case the First Party quits or is removed from the service of the Government or dies, the Second Party may in its absolute discretion, allow the First Party or his legal heirs, if they choose so, as the case may be, to deposit the amount refunded to the Government as mentioned hereinabove after getting an undertaking from the First Party or his legal heirs, as the case may be to pay such further sum or sums as may have been payable by First Party under these presents to the Second Party and in such case the terms of this agreement as applicable to the Second Party and the First Party shall continue and shall always be deemed to have continued as binding between them irrespective of the fact that in relation to the Government this agreement has come to an end.

(6)(a) The First Party shall pay to the Government interest on House Building Advance at the following rates:—

(i) On first Rs, 25,000 @ %p.a.

(ii) On next @ %p.a.

(iii) On next @ % p.a.

(b) If the Second Party does not deliver possession of the house to the First Party within two and a half years of the payment of the first instalment by the Government to the Second Party, the Second Party shall pay interest to the Government at the rate of 7 per cent p.a after the expiry of tho aforesaid period till the delivery of the possession of the house to the First Party on the amount paid by the Government to the Second Party.

2. The Stamp Duty, if any, payable on these presents shall be borne and paid by the Government.

3. IN WITNESS WHEREOF THE FIRST PARTY has hereunto set his hand and Shri..... of the..... (Board or Authority as the case may be) has hereunto set his hand and Shri.....in the office of..... for and on behalf of the Governor of U.P. has hereunto set his hand on the respective dates given under their signatures.

(Signature of First Party)

First Witness :

Address

Occupation

Second Witness :

Address

Occupation

Signed by Sri..... of the.....

(Board or Authority as the case may be) in the presence of :—

1.

2.

Signed by Shri.....in the office of.....for and on behalf of the Governor of U. P.

SCHEDULE OF THE PROPERTY

All that house no.....

(C.S. no. 31, dated September 15, 1983)

[Vitta (Lekha) Anubhag File No. 15 (2)-80]

FORM NO. 22-F

FORM OF AGREEMENT TO BE EXECUTED IN CONNECTION WITH HOUSE BUILDING ADVANCE FOR CREATING SECOND CHARGE OF THE MORTAGAGED PROPERTY (LAND/BUILDING)

AN AGREEMENT made this.....day of ..... One thousand Nine hundred..... corresponding the Saka Samvat the..... day of..... one thousand nine hundred.....
BETWEEN..... son of..... resident of .....(designation)..... (hereinafter called "The Mortgagor" which term shall unless repugnant to the context include his heirs, executors and administrators and assigns) of the first part AND the Governor of Uttar Pradesh (hereinafter referred to as "the

Mortgagee" which term shall unless repugnant to the context include his successors-in-office and assigns) of the second part AND

_____(hereinafter called "the Financial Institution" which term shall unless repugnant to the context include its successors-in-office and assigns) of the third part;

WHEREAS by a deed of Mortagage dated..... made between the mortgagor and the Mortagagee and registered as document No. ..... in Book No. ....., Vol. No. ..... on pages ..... at the office of the..... on the.....

(hereinafter called "the Principal Deed") the Mortgator mortagaged the property described in the Schedule hereto to the Mortagagee by way of first charge as security for the sum of Rs..... (Rupees .....) advanced by the Mortagagee to the Mortagagor to enable the Mortagagor to construct/purchase a house situated at

AND WHEREAS the aforesaid sum has not proved sufficient for the aforesaid purpose and the Mortgagor has requested "the Financial Institution" for grant of a loan of Rs..... (Rupees .....to complete the construction/purchase the house above mentioned and the Financial Institution has agreed to grant the said loan on the condition INTER ALIA that the property mortagaged to the Mortagagee under the Principal deed should be mortgaged to the Financial Institution by way of first charge and the Mortgagee should have a second charge on the said property to which the Mortgagee has agreed and to effectuate the said object the parties hereto execute these presents to modify the principal deed in the manner hereinafter appearing.

AND WHEREAS this deed is supplement to the principal deed.

NOW THIS DEED WITNESSES and the parties hereto hereby agree as follows:-

1. That from the date the property mentioned in the principal deed is mortgaged to the Financial Institution by the Mortgagor as security for the said loan of Rs..... (Rupees.....) granted by the Financial Institution to the Mortgagor as mentioned herein above, the Mortgagee's charge on the said property shall become the second charge, the first charge being that of the Financial Institution as aforesaid.

2. That as soon as the said property is released from the charge as aforesaid of the Financial Institution, the Mortgagee's charge thereon shall become the first charge.

3. That the Mortgagor shall not without the previous written permission of the Mortgagee create any encumbrance on the said property other than that created under the Principal Deed and to be created as aforesaid in favour of the Financial Institution.

4. That save as varied and modified as above the principal deed shall remain in and full force and effect.

*IN WITNESS WHEREOF the parties hereto have signed these presents on the day and year first above written.*_____

Delete which ever is inaplicable.

THE SCHEDULE

Signed by:-

(Full particulars of the property as mentioned in the principal deed)

For and on behalf of the Mortgage Mortgagor

Witness: Witness:

1..... 1.....

2..... 2.....

Witness- Signed by-

1..... For and on behalf of the

2..... Financial Institution.

(The deed should be registered)

C. S. no. 103 dated 03-10-1997

[Vitta (Lekha)Anubhag-1 File No.15(2)/80]

FORM NO. 23

(See CHAPTER XI, PARAGRAPHS 244-E AND 244-H)

Form of mortgage for house building advance granted to officers who do not possess full proprietary rights in the land upon which the house stands or is intended to be erected thereon.

THIS INDENTURE made the————————day of————————19 , corresponding to Saka Samvat————————BETWEEN Sri————————————son of ———————— resident of————————(designation)————————(hereinafter called 'the mortgagor' which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE GOVERNOR OF UTTAR PRADESH (hereinafter referred to as 'the mortgagee' which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land, hereditaments and premises hereinafter described under a lease from————————dated————————for a term of years expiring1————————————subject to a rental of Rs.————per2————————.

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of rupees————————for the purpose of enabling him to defray the expenses————————————of 3————————————as suitable residence suitable for his own use.

AND WHEREAS under the provisions contained in the Account Rules of the Government of Uttar Pradesh (hereinafter referred as, "the said Rules," which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs.————————in a lumpsum (in the instalments mentioned in the Schedule hereto).4

1 Date of end of lease.

2 Mensum or annum.

3 Insert "the purchase of the said hereditaments," "building a house on the said hereditament" or "repairing the said hereditament" as the case may be.

4 Delete words in erochets if further advances are not to be made.

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said principal sum and

interest thereon calculated according to the said Rules or before the————————day of————————next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby demise, let and transfer unto the mortgagee ALL THAT piece of land bearing Plot no.————————situated in————————the registration district of————————sub-division————thana————————containing————————more or less and bounded on the North by————————on the South by———————— on the East by————————and on the West by————————together with the dwelling-house and the out-offices, stables, cook-rooms and out buildings and all kinds used or intended to be used with the said dwelling-house now erected or hereafter to be erected together with all rights, easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance made upon the security of these presents and interest thereon calculated according to the said Rules shall have been repaid by the deduction of monthly instalments of salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that the lease creating the term or estate for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and shall in nowise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on his part to be paid observed and performed have been paid, observed and performed up to the date of these presents AND also that the mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents convenants, conditions and agreements and will keep the mortgagee indemnified against all action, proceedings, cost, charges, claims and demands, if any, to be incurred or sustained by the mortgagee by reason of the non-payment of the said rents of the non-observance or non-performance of such convenants or conditions or agreements or any of them AND ALSO that the mortgagor now has good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him, AND that the mortgagor at the request at any time hereafter of the mortgagee will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of

the convenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgage on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract or to rescind any contract for sale and to resell without being answerable for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sales or letting as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore receipted lease IN trust for the purchaser his executors, administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents profits, premiums, salami, or moneys arising from the premises or from any such letting or sale as aforesaid UPON trusts in the first place thereon to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor. AND the mortgagor doth hereby agree and declare that without prejudice to any remedy provided by this deed, the Mortgagee may on the certificate of the Secretary to the State Government in the Administrative Department which shall be final, conclusive and binding on the Mortgagor, recover all dues hereunder as arrears of land revenue. AND it is hereby lastly agreed and declared that the Mortgagee shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Mortgagor’s retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him. IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

The Schedule herein referred to—

Rs.——————————— on or before———————————

Rs.——————————— on or before———————————

Signed by the Mortgagor

In the presence of—

First witness

Address

Second witness

Address

Occupation

Occupation

(the deed should be registered).

NOTE—There must be two witnesses to a mortgage.

FORM No. 23-A

(See Paragraph 244-H)

23-A Form of Mortgage Deed for House Building Advances in cases of joint lease

THIS INDENTURE is made on the.....day of.....one thousand nine hundred and.....corresponding to Saka Samvat the.....day of.....one thousand nine hundred and.....BETWEEN Sri/Smt./Km.....son of/wife of/daughter of Sri.....resident of.....(Designation.....) (hereinafter called "The Mortgagor" which term shall, where the context so admits include his/her heirs, executors, administrators and assigns) of the first part AND [Sri/Srimati.....son of/wife of Sri.....resident of.....who is the.....(relationship with the Mortgagor) of the Mortgagor (hereinafter called "The Surety" which term shall where the context so admits include his/her heirs, executors, administrators and assigns) of the second part]*

†[(1) Sri/Smt.....son of/wife of Sri....., resident of who is the.....(relationship with the Mortgagor) of the Mortgagor, (2) Sri/Srimati.....son of/wife of Sri.....who is the.....(relationship with the Mortgogor) of the Mortgagor, (3) Sri/Smt.....son of/wife of Sri....., resident of.....who is the.....(relationship with the Mortgagor) of the Mortgagor, (4) etc. (hereinafter called "The Suieties" which term shall, where the context so admits, include their respective heirs, executors, administrators and assigns) of the second part.] AND the Governor of Uttar Pradesh (hereinafter called "The Mortgagee", which term shall, where the context so admits include his successors in office and assigns) of the third part.

WHEREAS the mortgagor is entitled jointly with the surety (sureties) to the piece of land, hereditaments and premises hereinafter described under a lease from.....dated.....for a term of years expiring1.....subject to a rental of Rs.....per2.....

AND WHEREAS, the mortgagor has applied to the mortgagee for an advance of the sum of rupees.....for the purpose of enabling him to defray the expenses.....of3.....as suitable residence for his own use.

AND, WHERES, under the provisions contained in the Account Rules of the Government of Uttar Pradesh (hereinafter referred as 'the said Rules' which expression shall where the context so admits include any amendment there of or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs.....in a lump sum (in the instalments mentioned in the Schedule hereto) 4

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said principal sum and interest there on calculated according to the said Rules on or before the.....day of.....next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor and the surety (sureties) hereby demise, let and transfer unto the mortgagee ALL THAT piece of land bearing Plot No.....situated in.....the registration district of.....sub-district.....thana.....containing.....more or less and bounded on the North by.....on the South by.....on the East by.....and on the West by.....

together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings and all kinds used or intended to be used with the said dwelling house now erected or hereafter to be erected together with all rights, easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors in office and assigns for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance made upon the security of these presents and interest thereon calculated according to the said Rules shall have been repaid by the deduction of monthly instalments of salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor and the Surety (Sureties) hereby covenant with the mortgagee that the lease creating the term or estate for which the said land is held by the mortgagor and the surety (sureties) is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and shall in nowise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on their part to be paid observed and performed have been paid, observed and performed up to the date of these presents AND also that the mortgagor and the surety (sureties) will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents, covenants, conditions and agreements

and will keep mortgagee indemnified against all action, poceedings, cost, charges, claims and demands, if any, to be incurred or sustained by the mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants or conditions or agreements or any of them AND ALSO that the mortgagor and the surety (sureties) now have good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawfull of the mortgagee to enter into and up on and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor and the surety (suretiec) or any person claiming through or intrust for them, AND that the mortgagor and the surety (sureties) at the request at any time hereafter of the mortgagee will at their own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor and the surety (sureties) of the covenants on their part herein contained or if the mortgagor shall die or quit the service at any time before all sums due or payable to the mortgagee the security of these presents snall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings or any part there of either together or in parcels and either by public auction or by private contract or to rescind any contract for sale and to resell without being answerable for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any sucn sales or letting as the mortgagee shall think fit AND it is hereby declared by the mortgagor and the surety (sureties) that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor and the surety (sureties) shall stand possessed of the premises sold for the last day of the term granted to them by the hereinbefor recited lease IN trust for the purchaser, his executors administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premiums, salami, of moneys arising from the premises or from any such letting or sale as aforsaid UPON trust in the first place there on to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor and the surety (sureties) AND the mortgagor and the surety (sureties) doth hereby agree and declare that without prejudice to any remedy provided by this deed, the Mortgagee may on the certificate of the Secretary to the State Government in the Administrative Department which shall be final, conclusive and binding on the Mortgagor and the surety (sureties), recover all dues here under from both (all) the of them, jointly or severally as arrears of land

revenue AND it is hereby lastly agreed and declared that the Mortgagee shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Mortgagor's retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him. IN WITNESS whereof the mortgagor and the surety (sureties) have hereunto set their hand the day and year first above written.

The Schedule herein referred to—

Rs.....on or before.....

Rs.....on or before.....

Signed by

the Mortgagor

In the presence of— the Surety

First Witness Second Witness

(Address) (Address)

Occupation Occupation

(the deed should be registered)

Note—There must be two witnesses to a mortgage.

**Where only two joint owners of the property.*

†Where more than two joint owners of the property.

1. Date of end of lease

2. Mensum or annum

3. Insert "the purchase of the said hereditaments" "building a house on the said hereditament" or repairing the said hereditament as the case may be.

4. Delete words in crochets if further advances are not to be made.

(C. S. No. 32, dated September 15, 1983)

[Vitta (Lekha) Anubhag-1, File No. 15-2-80]

FORM NO. 24

(See CHAPTER XI, PARAGRAPH 244-E)

Form of Re-conveyance for House-Building Advances

THIS INDENTURE made the————————day of————————19 , corresponding to Saka Samvat————————between the GOVERNOR OF UTTAR PRADESH (hereinafter called 'the Governor') of the one part and———————— son of ————————resident of————————(designation)———————— (hereinafter called 'the mortgagor') of the other part is supplemental to an Indenture of mortgage, dated the————————day of————————19 , and made BETWEEN the mortgagor of the one part and the Governor of the other part and registered on the————————day of————————19 at the office of the Sub-Registrar————————in Book————————Volume pages————————to————————,as no.————————for————————(hereinafter called 'the PRINCIPAL INDENTURE)', WHEREAS all moneys viz. Rupees————————as principal and interest due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the Governor has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained. NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Governor doth hereby grant, assign and re-convey unto the mortgagor, his heirs, executors, administarors and assigns ALL THAT the piece of land situated in the————————containing————————more or less bounded on the North by————————on the South by————————on the East by ———— ————and on the West by ————————————————together with the dwelling-house and out-offices, stables, cook-rooms and out-building thereon AND ALL and singular other the premises in the PRINCIPAL INDENTURE comprised or expressed to be thereby assured or which now are by any means vested in the Governor subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights, easements and appurtenances as in the PRINCIPAL INDENTURE expressed and all the estates right, title, interest, property, claim and demand whatsoever of the Governor into, out of or upon, the same premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby granted, assigned and re-conveyed upto and to the use of the mortgagor, his heirs, executors, administrators and assigns for ever freed and discharged from all money intended to be secured by the PRINCIPAL INDENTURE and from all actions suits, accounts, claims and demands for or, in respect of the said moneys or any part thereof or for or in respect of the PRINCIPAL, INDENTURE or the of anything relating to the premises AND the Governor hereby convenants with mortgagor, his heirs, executors, administratiors and assigns that the Governor has not done or knowingly suffered or been party or privy to anything whereby the said premises, or/any part

thereof, are/is or can be impeached, encumbered or affected in title, estate or otherwise howsoever IN WITNESS where of the parties hereto have hereunto set their hands and seals the day and year first above written.

Signed, sealed and delivered by————————————for and on behalf of the Governor of Uttar Pradesh

IN THE PRESENCE OF—

(l)————————————address————————————

occupation

(2)————————————address————————————

occupation

FORM NO. 24-A

(See CHAPTER 11, PARAGRAPH 244-E)

Form of Re-Conveyance for House-Building Advances

THIS INDENTURE made the..... day of..... 19 ..... corresponding to Saka Samvat the..... day of.....19 ..... BETWEEN the Governor of Uttar Pradesh (herein after called "the Governor") of the one part and
(1).....*
.....(aged ..... years..... of Late Sri/Smt..... and ..... resident of.....
.....(2).....
aged..... year ..... of Late Sri/Smt..... r/o
..... successor (s) in interest to Late Sri/Smt..... (herein after called "the mortgagor's") of the other part.

WHEREAS this deed is supplemental to an indenture of mortgage, dated..... day of..... 19..... made between the aforesaid Late Sri..... a Civil Officer of the..... (who has been referred to a "mortgagor" therein) of the one part and the Governor of Uttar Pradesh of the other part and registered at the office of District Registrar/Chief Sub-Registrar/Sub-Registrar..... in Book I, Volume..... on pages..... to..... as No. .....

on..... 19..... (herein after called "the PRINCIPAL INDENTURE").

AND WHEREAS the aforesaid Late Sri..... died on ..... and the mortgagor (s) claim (s) to be his/her only/sole successor (s).

AND WHEREAS all moneys viz. Rupees..... as principal and interest due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the Governor has accordingly at the request of the mortgagor (s) agreed to execute such reconveyance of the mortgaged premises in the within written Indenture Comprised as is here-in-after contained. NOW THIS

**NOTE- Names of legal successors- Husband/Wife, Mother/Father/Brother Son/Sons, as the case may be.*

INDENTURE WITNESSES that in pursuance of the said agreement and in consideration of the premises the Governor hereby grants, assigns and re-conveys unto the mortgagor(s) their heirs, executors, administrators and assigns ALL THAT the piece of land situated in the..... containing..... more or less bounded on the North by ..... on the South by..... on the East by..... and on the West by.....together with the dwelling house and out houses, stables cook-rooms and out building thereon All and singular other the premises in the PRINCIPAL INDENTURE comprises or expressed to be thereby assured or which now are by any means vested in the Governor subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights, casement and appurtenances in the PRINCIPAL INDENTURE expressed and all the estates right, title, interst properly, claim and demand whatsoever of the Governor into, out of or upon, the same premises by virture of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby granted, assigned and re-conveyed upto and to the use of the mortgagor (s) his/her their heirs, executors, administrotors and assigns for ever freed and discharged from all money intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits, accounts, claims and demands for or, in respect of the said moneys or any part thereof or for or in respect of the PRINCIPAL INDENTURE or of anything relating to the premises AND the Governor hereby covenants with mortgagor (s) his/ her/their heirs, executors, administrators and assigns that the Governor has not done or knowingly suffered or been partly or privy to anything whereby the said premises, or any part thereof, are/is or can be impeached, encumbered or affected in title estate or otherwise however.

IN WITNESS where of the parties hereto have hereunto set their hands and seals the day and year first above written.

Signed, sealed and delivered by..... for and on behalf of the Governor of Uttar Pradesh.

In the presence of :-

1. ..... Address. Occupation.

2. ..... Address. Occupation.

Form 24-A inserted vide C. S. no. 103 dated 03-10-1997

FORM NO. 25

[See CHAPTER XI, PARAGRAPH 245-N (3)]

Form of Mortage Bond for Personal Computers Motor Car/Boat/Cycle/Scooter Advance

THIS INDENTURE made this _____day of_____ one thousand, nine hundred and_____corresponding to Saka Samvat_____BETWEEN_____son of _____ resident of_____(designation)_____ (hereinafter called "the Borrower") of the one part and THE GOVERNOR OF UTTAR PRADESH (hereinafter called "the Governor") of the other part.

WHEREAS, the Borrower has applied/ applied for and has been granted an advance of Rupees_____ to purchase

Personal Computers Motor Car/Boat/Cycle/Scooter on the terms of paragraph 245/246 of the Account Rules of the Government of Uttar Pradesh (hereinafter referred to as "the said Rules", which expression shall include any amendment thereof or addition thereto for the time being in force) AND WHEREAS one of the conditions upon which the said advance has been/was granted to the Borrower is/was that the Borrower will/ would hypothecate the said

---

Personal Computers Motor Car/Boat/Cycle/Scooter to the Governor as security for the amount lent to the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the Personal

Computers Motor Car/Boat/Cycle/Scooter particulars whereof are set out in the Schedule hereunder written.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to

the Governor the sum of Rs._____aforesaid by equal payments of Rs._____ each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said Rules and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Rules, and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Governor the Personal Computers Motor Car/Boat/Cycle/Scooter the particulars whereof are set out in the Schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Rules.

And the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Personal Computers Motor Car/Boat/Cycle/Scooter and that the same is his absolute property and that he has not pledged and so long as any moneys remain payable to the Governor in respect of the said advance will not sell, pledge or part with the property in or possession of the said Personal Computers Motor Car/Boat/Cycle/Scooter PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time cease to be in the service or if the Borrower shall sell or pledge or part with the property in or possession of the said Personal Computers Motor Car/Boat/Cycle/Scooter or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgement against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as aforesaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the Governor may on the happening of any of the events herein before mentioned seize and take possession of the said Motor/Car/Boat/Cycle/Scooter and either remain in possession thereof without removing the same or else may remove and sell the said Personal Computers Motor Car/Boat/Cycle/Scooter and either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realizing his rights hereunder and shall pay over the surplus, if any to the Borrower, his executors, administrators or personal representative PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Personal Computers Motor Car/Boat/Cycle/Scooter shall not prejudice the right of the Governor, to sue the Borrower or his personal representative for the said balance remaining due and interest or in the case of the Personal Computers Motor Car/Boat/Cycle/Scooter being sold the amount by which the net sale-proceeds fall short of the amount owing AND the Borrower hereby further agrees that so long as any moneys are

remaining due and owing to the Governor he, the Borrower, will insure and keep insured the said Car/Motor/Cycle/Boat/scooter against loss or damage by fire, theft or accident with an Insurance Company to be approved by the Accountant General, Uttar Pradesh, and will produce evidence to the satisfication of the Accountant General that the Motor Insurance Company with the whom the said Motor Car/Boat/Cycle/Scooter is insured have received notice, that the Governor is interested in the Policy AND the Borrower hereby further agrees that he will not permit or suffer the said Motor Car/Boat/Cycle/Scooter to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Personal Computers Motor Car/Boat/Cycle/Scooter the Borrower will forthwith have the same repaired and made good. AND the Borrower hereby also agrees and declares that Governor may, on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final, conclusive and binding on the Borrower, recover all dues here under as arrears of land revenue.

IN WITNESS whereof the said (Borrower) hath hereunto set his hand the day and the year first above written.

THE SCHEDULE

Description of Motor Car/Boat/Cycle/Scooter

Maker’s name.

Description.

Number of cylinders.

Engine number.

Chassis number.

Cost price.

Signed by the Borrower.

Two witness—(1) In the presence of

Address _____

Occupation _____

(2) and of

Address _____

Occupation _____

FORM 25-A

[See Chapter XI, paragraph-245-N (2)]

From of agreement to be executed at the time of drawing an advance for the purchase of Personal Computers Motor Car/Boat/Cycle/Scootor

AN AGREEMENT made _____day of_____ one thousand nine hundred and_____corresponding to Saka Samvat_____ BETWEEN Sri _____son of _____ resident of _____ (designation) _____ (hereinafter called 'the Borrower,' which expression shall include his legal representatives and assignees of the one part and THE GOVERNOR OF UTTAR PRADESH (hereinafter called 'the Governor) of the other part WHEREAS the Borrower has under the provisions of the Account Rules of the Government of Uttar Pradesh (hereinafter referred to as 'the said Rules', which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rs._____ (Rupees_____) for the purchase of a Personal Computers Motor Car/Boat/Cycle/Scooter and the Governor has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained. NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs._____paid by the Governor to the Borrower (the receipt of which the Borrower hereby acknowdeges) the Borrower hereby agrees with the Governor (1) to pay the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorizes the Governor to make such deductions and (2)within one month from the date of these presents to expend the full amount of the said loan in the purchase of a Personal Computers Motor Car/Boat/Cycle/Scooter or if the actual price paid is less than the loan to repay the difference to the Governor forth with and (3) to execute a document hypothecating the said Personal Computers Motor Car/Boat/Cycle/Scooter to the Governor as security for the amount lent to the Borrower as interest in the form provided by the said Rules AND IT IS HEREBY LASTLY AGREED AND DECLARED THAT if the Personal Computers Motor Car/Boat/Cycle/Scooter aforesaid and has not been purchased and hypothecated as aforesaid within one month from the date of these resents or if the Borrower within that period becomes insolvent or quits the service or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable AND the Borrower doth hereby agree and declare that the Governor may, on the certificate of the Secretary to the State Government in the Administrative

Department, which shall be final, conclusive and binding on the Borrower, recover all dues hereunder as arrears of land revenue.

In WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

Signed by the said

In the presence of—

(1) _____ address_____

occupation_____

(2) _____ address_____

occupation_____

FORM NO. 25-C

FORM OF AGREEMENT

(To be used in case the Applicant is a Temporary Government Servant)

KNOW ALL MEN BY THESE RESENTS that we,_____son of_____resident of_____(hereinafter called 'the Principal') AND_____son of_____resident of_____(hereinafter called 'the Surety') are held and firmly bound to the Governor of Uttar Pradesh (hereinafter called 'the Governor') in the sum of Rs._____to be paid to the Governor, his successors or assigns for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and representatives jointly and severally.

WHEREAS the Principal holds a temporary appointment as._____under the Government of Uttar Pradesh (hereinafter called 'the State Government') and has requested the State Government to grant him an advance of Rs._____for the purpose of purchasing a Personal Computers/MoterCar/Moter Cycle/Moped.

AND WHEREAS the Surety who holds a permanent appointment as_____under the State Government has agreed to indemnify the payment by the Principal of the said sum with interest thereon and in case of default to meet the deficiency by having deductions made from his pay ;

AND WHEREAS the State Government have paid the said advance to the Principal on the condition that it shall be refunded with interest by the Principal in accordance with provisions of the Account Rules of the State Government (hereinafter referred to as 'the said Rules') and in default by the Surety by having deductions made from his pay or otherwise as considered proper by the State Government;

NOW THE CONDITION of the above written bond is such that if the Principal or the Surety has repaid the said amount with interest thereon due under the said Rules, then the above written bond or obligation shall be void and of no effect, otherwise the same shall be and remain in full force and effect.

PROVIDED ALWAYS that if at any time the Principal ceases to be in the service of the State Government, the whole or so much of the said principal of Rs._____as shall then remain unpaid together with interest thereon, which shall have accrued thereon, shall immediately become due and payable to the State Government and be recoverably from the Surety.

AND it is hereby agreed and declared that without prejudice to any remedy provided hereinbefore the State Government may on a certificate of the Secretary to the State Government in the Administrative Department (which shall be final, conclusive and binding on the Principal and the Surety) recover all dues hereunder as arrears of land revenue.

IN WITNESS to the above written bond and to all the terms and conditions hereinbefore contained we have signed hereunder this_____day of_____, nineteen hundred and_____

Signed by_____ Principal_____

Surety_____

In the presence of (1)_____

Address_____

and of (2)_____

Address_____

Form No 25-D

(See PARAGRAPH 242)

Form of Bond to be executed by two permanent Government Servants as Sureties of a temporary Government servant granted an advance for purchase of land and/or building or construction repair of a house.

AN AGREEMENT made on the.....day of.....in the year.....corresponding to Saka Samvat..... BETWEEN.....a temporary servant of the Government of Uttar Pradesh serving as.....in the office of the.....son of.....and resident of.....(hereinafter called 'the Borrower') and Sri.....a permanent servant of the Government of Uttar Pradesh serving as.....in the office of the.....son of.....and resident of.....(hereinafter called 'the First Surety') and Sri.....a permanent servant of the Government of Uttar Pradesh serving as.....in the office of the.....son of.....and resident of .....(hereinafter called 'the Second Surety'), (both the First Surety and the Second Surety are hereinafter collectively referred to as "the Sureties") of the one part and the Governor of Uttar Pradesh (hereinafter called 'the Governor') of the other part;

WHEREAS the temporary servants of the Government of Uttar Pradesh have been allowed the Facility of advance for the purchase of land on which to construct a house/for the contruction of a houe / for the purchase of a house/for the repair of a house inter alia on condition that the temporary Government servant shall furnish two sureties who shall be permanent servants of the Government of Uttar Pradesh but the Sureties shall stand discharged after the Borrower becoms permanent and after the land/house has been mortgaged by the Borrower to the satisfaction of the Government on the form as may be applicable prescribed in the F. H. B. Vol, V. Part I :

AND WHEREAS, at the request of the Borrower the Government of Uttar Pradesh (hereinafter called the Government') has agreed to grant him an advance of Rs.....to enable him to :—

**(1) to purchase for the purpose of erecting a house thereon the piece of land bearing No.....situate in.....in the registration district of.....sub-district.....thana.....containing.....more or less and bounded on the North by.....on the South by.....on the East by.....on the West by.....*

**(2) to construct a house on the piece of land No.....siuate in.....the registration district.....sub-district.....thana.....containing.....more or less and bounded on the North by.....on the South by.....on the East by.....on the West by.....*

**(3) to purchase a house with land appurtenent there to bearing No.....situate in.....in the registration district of.....sub-district.....thana.....measuring.....more or less and bounded on the North by.....on the South by.....on the East by.....on the West by.....*

**(4) to repair the house bearing No.....situate in.....in the registration district of.....sub-district ..... thana.....bounded on the North by..... on the South by..... on the East by..... on the West by.....*

AND, WHEREAS, the said loan is being paid under the..... provisions of the Account Rules of the Government (hereinafter referred to as the said Rule which expression shall include any amendments or additions thereto for the time being in force) and on the conditions hereinafter contained.

NOW THIS DEED WITNESSES as follows:—

*1. In consideration of the sum of..... (in words.....) agreed to be paid by the Government to the Borrower in one lump *sum/in the *instalments mentioned in the Schedule hereto the Borrower hereby covenants with the Governor as follows:—*

(1) The Borrower shall within..... month/months of the date of these presents expend the full amount of the said loan for the purpose aforesaid and if the actual expenditure is less than the loan, he shall repay the difference to the Governor forthwith.

(2) The Borrower shall repay to the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided by the said Rules and hereby authorises the Government to make such deductions.

(3) The Borrower shall immediately after the drawal of the said loan or any part thereof commence and erect thereon a suitable residence for his own use and in the case of advance for repairs, shall immediately carry out the repairs.

(4) The Borrower shall within..... calendar months from the date of drawal of the loan or the first instalment thereof, as the case may be, execute a document mortgaging the said house/the said piece of land

and the house to be erected theron to the Governor as securiy for the amount lent to the Borrower as aforesaid and interest in the form provided by the Rules.

**Delete whichever not applicable*

2. If the Borrower commits breach of any condition of this agreement or if the Borrower becomes insolvent or ceases to be in the service of the Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

3. The Sureties hereby agree that they shall be jointly and severally liable to pay the said principal sum together with interest thereon aforsaid and hereby authorises the Government to make such deductions from their respective monthly salaries. Provided that the obligations of the sureties hereunder shall stand discharged after the Borrower becomes permanent and after the Borrower furnishes the registered mortgage deed in accordance with the provision herein contained.

4. The Governor may on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final, conclusive and binding on the Borrower and the Sureties recover all dues hereunder from the Borrower and/or the Sureties as arrears of land revenue.

5. The Governor shall also be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Borrower's retirement or death preceding retirement/ceasing to be in the service of the Government or death preceding such ceaser from the whole or any specified part of the gratuity that may be sanctioned to the Borrower and/or the Sureties.

6. The expression "the Borrower" and "the Sureties" shall unless there be anything repugnant to the subject or context include their respective heirs, legal representatives and successors and the expression "Governor" shall include his successors and assigns.

In witness whereof the Borrower and the Sureties have hereunto set their respective hands the day and year first above written.

The Schedule herein referred to

Signed by the Borrower:

in the presence of—

1.

Address:

2.

Address:

Signed by the First Surety:

In the presence of—

1.

Address:

2.

Address:

Signed by the Second Surety:

In the presence of—

1.

Address:

2.

Address:

(Correction Slip No. 33, dated September 15, 1983)

[Vitta (Lekha) Anubhag-1, File no. 15 (2) -80]

FORM NO. 25-E

(See PARAGRAPH 244-E)

Form of Bond to be executed by two permanent Government servants as sureties of a temporary/permanent government servant granted an advance for purchase of a house under the "Self Financing Housing Scheme" of the.....(Name of the Board or Authority as the case may be)

AN AGREEMENT made on the.....day of.....in the year. corresponding to Saka Samvat the.....day of..... BETWEEN..... ..... a temporary/permanent servant of the Government of Uttar Pradesh serving as..... in the office of the..... . son of.....and resident of..... (hereinafter called 'the Borrower' and Sri..... a permanent servant of the Government of Uttar Pradesh serving as..... in the office of the..... son of.....and resident of..... (hereinafter called 'the First Surety') and Sri.,..... a permanent servant of the Government of Uttar Pradesh serving as.....in the office of the,..... son of.....and resident of..... (hereinafter called 'the Second Surety') (both of whom are hereinafter collectively referred to as "the Sureties") of the one part and the Governor of Uttar Pradesh (hereinafter called 'the Governor') of the other part;

WHEREAS, servants of the Government of Uttar Pradesh have been allowed the facility of advance for the purchase of a house under the "Self Financing Housing Scheme" of the..... (Name of the Board or Authority) inter alia on condition that the Government servant shall furnish two sureties, who shall be permanent servants of the Government of Uttar Pradesh, and who shall stand discharged after the house is mortgaged by the Borrower to the satisfaction of the Government on the appropriate form prescribed in the Financial Handbook, Volume V, Part I.

AND WHEREAS, at the request of the Borrower the Government of Uttar Pradesh (hereinafter 'called 'the Government') has agreed to grant him an advance of Rs.....to enable him to purchase a ready built house (which term shall include a ready built flat) bearing no..... situate in.....in the registration district of..... sub-district.....thana..... ..... measuring.....approximately.

AND WHEREAS, the said loan is being paid directly to the said Board/Authority on behalf of the Borrower on the conditions contained in this Agreement an in the Tripartite Agreement dated..... entered into between the Borrower, the Governor and the Board/Authority.

NOW THIS DEED WITNESSES as follows:—

1. In consideration of the sum of Rs..... (in words.....) agreed to be paid by the Government to the Borrower (the payment of which shall be made directly to the Board/Authority on behalf of the Borrower) in the installments mentioned in the Schedule hereto the Borrower-hereby covenants with the Governor as follows :

(1) The Borrower shall repay to the Governor the said amount with interest calculated according to the provisions of the Account Rules of the Government (hereinafter called 'the said Rules' which expression shall include any amendments or addition thereto for the time being in force) by monthly deductions from his salary as provided by the said Rules and the Borrower authorises the Government to make such deductions.

(2) The Borrower shall within..... calendar months from the date of getting possession of the House execute a document mortgaging the said house to the Governor as security for the amount lent to the Borrower and interest, in the form provided by the said Rules.

2. If the Borrower commits breach of any condition of the aforesaid Tripartite Agreement or this Agreement or if the Borrower becomes insolvent or ceases to be in the service of the Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

3. The Sureties agree that they shall be jointly and severally liable to pay the said principal sum together with interest thereon and authorise the Government to make necessary deductions from their respective salaries. But the sureties shall stand discharged, when the Borrower executes mortgage in accordance with clause (2) of this deed.

4. The Governor may on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final, conclusive and binding on the Borrower and the Sureties, recover all amounts due under this deed from the Borrower and/or the Sureties jointly or severally as arrears of land revenue.

5. If the Borrower dies while in service of the Government or ceases to be in the service of the Government by retirement or otherwise, and an amount is due from

him under this deed, the Governor may recover such amount from the gratuity payable to the Borrower or to the undischarged Sureties or to one or more of them,

6. The expressions "the Borrower" and "the Sureties", unless there be anything repugnant to the subject or context, include the respective heirs, legal representatives and successors, and the expression "Governor" includes his successors and assigns.

In witness whereof the Borrower and the Sureties have hereunto set their respective hands the day and year first above written.

The schedule herein referred to—

Signed by the Borrower:

In the presence of—

1.

Address:

2.

Address:

Signed by the First Surety:—

In the presence of—

1.

Address:

2.

Address:

Signed by the Second Surety:—

In the presence of—

1.

Address:

2.

Address:

(C. S. No 34, dated September 15, 1983)

[Vitta (Lekha) Anubhag-1, File no. 15 (2)-80]

FORM No. 26

[See Chapter XIII, paragraph 265]

Register of land

Purpose for which required, and authority under which taken up				Detail of appropriation and compensation pai		
(a) Number of sanctioned estimate ; (b) Number and date of sanctioning authority (in red ink); (c) Name of road or building or other work for which required (in black ink); (d) Name of the pargana, mauza & village in which the	Date of Gazette and number of notification	Area in Hectares	Amount of cash compensation actually paid	(a) Month in which adjusted: (b) Number and date of Collector's letter giving possession of land (c) Date of possession	Number and date of award statement	Number of plan showing the boundaries of the land in_____register of Plans

land is situated

1	2	3	4	5	6	7

FORM No. 27

(See Chapter XIII, paragraph 265)

Capital and Revenue Accounts of Residences and their subsidiary services for the year_____

Locality	Serial no.	Particulars of buildings	Net Capital cost on which standard	Annual allowance for maintenance	Actual expenditure on maintenance	Standard rent per annum: Date from which it is operative	Standard rent per annum: Amount	Re Mo

				rent has been calculated			
1	2	3	4	5	6	7	8

NOTES—(i) In the cases of leased buildings, the rent payable to the less or should be shown in column 4 and maintenance charges, if borne by Government, should be shown in column 6.

(ii) The actual expenditure on maintenance required to be shown in column 6 above should be the annual average expenditure on maintenance during the qui quennium.

FORM No. 28

[See Chapter XIII, paragraph 265]

Register of buildings

DISTRICT_____DEPARTMENT_____

Serial number of building	Serial number of subsidiary structure	Name of buildings	Date of erection or purchase (if purchased enter also date of erection (as nearly as can be ascertained)	Recorded value	By whom or how occupied	Nature of buildings			Nu
						Walls	Roof	Floor	sto
1	2	3	4	5	6	7	8	9	1

FORM No. 29

Register of rents of building and lands

[See Chapter XII, paragraph 278]

Registered number of building or land	Name in case of building	By Whom occupied		Standard rent (in red ink)		Arrears from last year	April, 19	
		Name, rank and office	Pay and allowance	Authority	Rate		Assessments	Realizatio
			Rs. p		Rs. p	Rs. p	Rs. p	Rs. p

Total

Dated initials of the Local Officer

Abstract of

	Recoveries, how effected	Rent of buildings	Other rents	Total
C	In cash			
A	Recoveries by other disbursing officers			
T	Recoveries by the Treasury Officers			

Total

May, 19			June, 19		
Assessments	Realizations	Balances	Assessments	Realizations	Balances

Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.

Total Realization

Rent of buildings	Other rents	Total	Rent of buildings	Other rents	Total

	July, 19			August, 19		
Assessments	Realizations	Balances	Assessments	Realizations	Balances
Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.

Rent of buildings	Other rents	Total	Rent of buildings	Other rents	Total

September, 19						October, 19					
Assessments		Realizations		Balances		Assessments		Realizations		Balances	
Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.

Rent of buildings	Other rents	Total	Rent of buildings	Other rents	Total

November, 19				December, 19			
Assessments		Realizations		Balances			
Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.

Rent of buildings	Other rents	Total	Rent of buildings	Other rents	Total
January, 19			February, 19		
Assessments	Realizations	Balances	Assessments	Realizations	Balances	Assessments	R

Rs	p	Rs	p	Rs	p	Rs	p	Rs	p	Rs	p	Rs	p.

Rent of buildings	Other rents	Total	Rent of buildings	Other rents	Total

FORM no. 29-A

[See Chapter XIII, paragraph 281]

Register of cost of additions and alterations to residential buildings

Name of building	Capital cost as recorded in the last sanctioned rent statement quoting its reference	Standard rent and date of its effect	Cost of additions and alterations carried out during year against capital					Total of columns 4 to 8	Total of columns 2 and 9	New standarded rent from (date)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

FORM no. 30

[See Chapter XIII, paragraph 287]

Monthly statement of demands, realizations and arrears of rents Month———, 19 .

Serial number	Name of building	Name and designation of the occupant	Emoluments of the occupant.	Monthly rate of rent		Arrears from last month.	Assessment for the month.	To amo to reali
				Standard rent.	Rent actually fixed.			
1	2	3	4	5		6	7	8

Certified that the total amount shown in column 9 above has been duly recovered and credited in the account.

Certified also that the rent entered in column 5, rent actually fixed, has in the case of "optional occupants" been assessed at the rate prevailing in the locality for similar private accommodation.

NOTES—(1) In the case of optional occupants other than those who have elected to occupy a residence on the condition that their rent liability will be limited to 10 per cent of emoluments the word optional should be noted in column 3 and the rent assessed at the rates prevailing in the locality for similar private accommodation should be noted in column 5.

(2) Column 4 need only be filled in if the emoluments affect the assessment in column 7.

FORM no. 30-A

(CHAPTER XIII, PARAGRAPH 307)

Annual Repairs to Buildings

GOVERNMENT OF UTTAR PRADESH

————————DEPARTMENT

NOTICE

TENDERS are invited for the items of repairs shown against each of the buildings or group of buildings mentioned below :

Serial no.	Name of buildings or group of buildings	Items of repairs referred to in Schedule on opposite page
1	2	3
1		
2		
3		
4		
5		
6		

2. Sealed tenders in envelops endorsed ‘Tender for repair to————’ must be delivered at the undersigned’s office not later than 12 noon on———.

3. Tenders must be written on printed forms obtainable at the undersigned’s office between the hour of 10 a.m. and 4 p.m. on any working day on payment of 25 Paisa per form.

4. A separate tender must be submitted for each work and must show clearly the lumpsum tendered for the whole work, as well as the lumpsum tendered for each item of work. Those items of work in the printed Schedule which are not tendered

for must be scored out and initialed by the Tenderer. Failure to comply with these conditirs will render the tender invalid.

5. Each tender must be accompanied by a treasury challan in support of a deposit of earnest money equal in amount to 1 per cent of the lumpsum tendered for the whole work. Tenders which are not accompanied by treasury chalans for the correct amount will not be considered.

6. The tender shall remain open for acceptance for a period commencing from the date of submission of the tender and ending with the expiry of ninety days from the date fixed for opening of the tenders. If any tenderer withdraws his tender before expiry of the said period the Department may agree to allow such withdrawal but in such a case the earnest money deposited by the tenderer may be forfeited. If the Department does not agree to allow such withdrawal and accepts the tender and the tenderer fails to perform his part of the contract the earnest money deposited by the tenderer shall be liable to be forfeited besides other consequences of breach of contract.

NOTES—(1) If subsequent to the submission of the tender, any tenderer amends, alters or modifies the contents of his tender which are not acceptable to the Department then for the purposes of this condition the tenderer shall be deemed to have withdrawn his proposal.

(2) If a tenderer, who is exempt from furnishing earnest money, withdraws his proposal within the said period, he may in the discretion of the Government of Uttar Pradesh be debarred from tendering for a period of one year reckoned from the date of opening of the tender.

7. Tenders will be opened by the undersigned or his authorized agent at his office on the———day of———at———a.m./p.m.

8. The person whose tender is accepted provisionally must sign the contract which is printed at the back of the tender form within seven days of being called upon to do so, failing which his earnest money will be forfeited and the acceptance of the tender withdrawn.

9. The person whose tender is accepted provisionally will not be permitted to alter his tender due to any delay in the issue of orders to start work but the tender will be considered as current in the financial year in which it submitted.

10. The person whose tender is accepted finally is to commence the work upon the date ordered by the undersigned and to complete the same in every respect by the 31st of December, 19 .

11. The Government do not bind themselves to accept the lowest or any tender or to give reasons for non-acceptance.

Dated———

The———19 .

TENDER FORM

Serial no.	Schedule of works	Lumpsum
1	2	3
		Rs.
1	White-washing	
2	Colour washing	
3	Distempering	
4	Repairs to roofs during rains	
5	Repairs to floors	
6	Repairs to brick work	
7	Repairs to plaster on walls	
8	Repairs to pointing of brick work	
9	Oiling and cleaning doors and windows	
10	Easing doors and windows	
11	Repairs to doors and windows including replacement of glasses, gauze, hinges, bolts, chains, etc.	
12	Hanging and taking down punkhas	
13	Repairs to flaps of punkhas	
14	Replacemen to punkhas, ropes and thongs and cords for clerestory windows.	
15	Repairs to fencing	

16	Cleaning wells
17	Repairs to water installation
18	Repairs to sanitary installation

Total

I/We do hereby tender to execute the work of maintaining in a state of good repairs during the year 19 the———at———more particularly the works tendered for in detail by me/us in the printed Schedule above for the sum of Rs.———(Rs.———) and attach herewith a treasury chalan for Rupees———(Rs.———) deposited by me/us in the Treasury at———as earnest money, which earnest money may be forfeited to the Government of Uttar Pardesh if I/we fail to sign the contract, the form of which I/we have inspected within the time specified in the notice calling for tenders.

Signature of tenderer———

Address———

Date———

Signature of witness (1)———

Address———

Date———

Signature of witness (2)———

Address———

Date———

GOVERNMENT OF UTTAR PRADESH

————————DEPARTMENT

Lumpsum Contract

Form of Agreement

THIS INDENTURE made the————————day of————————19 BETWEEN———— ——— (hereinafter called "the Contractor" which expression where the context so admits or implies includes* his/their/its heirs, executors, administrators and assigns) of the one part AND the Governor of Uttar Pradesh (hereinafter called "the Governor" which expression where the context so admits or implies includes his successors-in-office and assigns) of the other part.

WHEREAS the Governor requires the execution of certain works for———————— (hereafter called "the works") at————————and has caused drawing (numbered 1 to——— inclusive) and a general and a detailed specification describing the works to be prepared and same and the Bills of Quantities have been signed by or on behalf of the parties hereto.

AND WHEREAS the Contractor has agreed to execute upon and subject to the conditions hereto attached (hereinafter called the "said conditions") the works shown upon in the said drawing and described in general and detailed specifications and the said Bills of Quantities for the sum of Rs. ….. (hereinafter called the ‘‘Contract sum").

NOW IT IS HEREBY AGREED AS FOLLOWS:

(1) In consideration of the contract sum to be paid by the Governor at the time and in the manner set forth in the said conditions the Contractor will upon and subject to the said conditions execute and complete the works.

(2) The Governor will pay the Contractor the Contract sum or such other sum as shall become payable at the time and in the manner set forth in the said conditions.

(3) The said conditions shall be read and construed as forming part of this Contract and the parties hereto respectively shall abide by and observe and perform and comply with the terms, stipulations and agreements therein contained and on their part to be observed, performed and complied with respectively.

IN WITNESS WHEREOF the parties hereto have signed this deed on the dates respectively shown against their signatures.

————————

Contractor.

In the presence of (1) ———————— address————————

(2) ———————— address————————

Signed for and on behalf of ————————
the Governor by

In the presence of (1) ———————— address————————

(2) ———————— address————————

Conditions of Contract

In these conditions the following expressions have the following meanings unless the context otherwise requires, viz. :

"Local Officer" means the officer defined as such in paragraph 263 of Chapter XIII, Volume V, of the Financial Handbook.

"Chief Engineer" means the Chief Engineer for the time being incharge of the Public Works Department of the Government of Uttar Pradesh.

"Contractor" means the person, partners or company contracting with the Employer (as hereinafter defined) by the Indenture of which these conditions form part, and the pronouns, "he" and "his" where used in reference to the Contractor shall respectively and in substitution for their ordinary meaning, have the meaning of "they" and "their" when the Contractor is a partnership or the meaning of "it" and "its" when the Contractor is a body corporate.

"Employer" means the Governor of Uttar Pradesh and his successors-in-office assigns.

"Notice in writing" or written notice means a notice in written, typed or printed characters sent (unless delivered personally or otherwise proved to have been received) by registered post to the last known private or business address or registered office of the addressee. Any notice so posted shall be deemed to have been received at the time when in the ordinary course of post it would have been delivered.

"Site" means the site of the contract works including any buildings and erection thereon and any land (inclusive as aforesaid) allotted by the Employer or the Local Officer for the Contractor’s use.

"This Contract" means the Indenture to which these conditions are attached and these conditions and the Schedule of work attached thereto.

*In case of the corporate body its successors and assigns.

2. For the contract sum the Contractor shall provide everything necessary for the proper execution of the work and shall carry out and complete the works in accordance with the Contract, such carrying out and completion to be in every respect in a thorough and workmanlike manner with materials hereinafter specified, and to the satisfaction of the Local Officer.

3. All materials and workmanship shall be of the respective kinds described in the Public Works Department Handbook of specifications published for the Public Works Department, Uttar Pradesh. The Contractor will within a week of the completion of the works and at his own cost remove from the site of the work, all scaffolding, rubbish, and other materials and restore the ground in good condition. In case of his default the employer will get this done and recover full costs there of from the Contractor.

4. The Contractor shall start the works on————————and complete them in all respects to the satisfaction of the Local Officer by the 31st December, 19 .

5. In the following cases, viz. :

(a) If the final acceptance of the tender and signing of the Contract are delayed by more than two months by any cause or circumstance outside the control of the Contractor :

(b) If the works or any portion thereof including the making good of defects are delayed by any cause outside the control of the Contractor; the Contractor shall upon his written request to the Local Officer be entitled to such extension of time as the said officer in his discretion grants provided that no extension shall be granted beyond the 31st March, 19 .

6. Any dispute or difference between the parties hereto as to the rights or liabilities of the parties hereto or as to any matter or thing whatsoever, arising under this Contract or concerning its construction whether such dispute or difference arises during the continuance of this Contract or after its determination by completion or breach or otherwise howsoever, shall be referred to an arbitrator who will be the Chief Engineer , Public Works Department or his nominee not below the rank of a Superintending Engineer. The decision of the arbitrator shall be final and binding on both the parties and upon every such reference the cost of and incidental to the reference and arbitration respectively shall be in the discretion of the arbitrator, who shall determine the amount thereof and shall direct by whom and to whom and in what manner the same shall be borne and paid. The arbitrator may from time to time with the consent of the parties enlarge the time for making and publishing the award.

7. If the Contractor shall fail finally to complete the contract works by the 31st December, 19 , or within any extended time allowed under clause 5 and the Local

Officer certifies in writing that the same ought reasonably so to have been completed the Contractor shall pay or allow to the Employer "liquidated and ascertained damages", at the rate of Rupees————————per day for the period during which the works shall so remain uncompleted provided that the total amount of liquidated and ascertained damages does not exceed the sum of Rupees————————and the Employer may deduct such damages from any moneys due or which may become due to the Contractor. No cause of delay whatever whether avoidable or unavoidable on the part of the Contractor shall in any way affect the liability of the Contractor under this clause. The works shall not be deemed to be finally completed until the Local Officer shall have certified in writing to that effect.

8. In case the Contractor suspends or delays the execution of any item of repairs beyond the due season, or in case he becomes liable to pay the maximum amount of liquidated and ascertained damages under clause 7 and despite that he has not completed the works, and the Local Officer shall have given a written notice to the Contractor to proceed with the works within seven days after such notice shall have been given to no effect, then and any such case the Local Officer shall be at liberty, and it shall be lawful for him to take over the completion of the works and to employ any other person or persons to execute and complete the same. And for that purpose he may take possession of and permit the aforesaid person or persons the use of the Contractor's plant, tools, implements, materials and things on or about the works. All costs and charges thereby incurred in any way in the execution and completion of the works shall be ascertained and certified by the Local Officer and shall be paid by the Contractor. The Local Officer may set off the aforesaid costs and charges against any moneys due or to become due to the Contractor.

9. The Contractor shall not be entitled to any payment during the execution of the work but shall be paid the money due to him in a lumpsum on completion of the works to the reasonable satisfaction of the Local Officer.

10. The Contractor will, one week before starting the work, deposit a security of————————thousand rupees in cash or Government Promissory Notes for the due performance of the terms and conditions herein binding on him and for the completion of the contract in accordance with the terms of this Contract. Any sums due to the Employer under any condition herein settled shall be recovered by him from this amount and the Contractor shall within fifteen days of a written notice by the employer to that effect make good the deficiency so caused in default of which the Employer may cancel the contract. Three months after the due completion of the contract the security amount shall be refunded to the Contractor.

11. The Contractor shall during the progress of the works be in full charge of the same and shall be solely responsible for, and shall make good all injuries, damages and repairs occasioned to the same by fire or any other cause whatsoever and he

shall save the Employer harmless from any claims for injuries to persons or for structural damage to property happening from any neglect, default, want of a proper care or misconduct on the part of the Contractor or of any one in his employ during the execution of the works.

12. The Contractor shall, without prejudice to the rights of the Employer, under the Workmen's Compensation Act, 1923, pay to the Employer the amount of any compensation or otherwise which the Employer may be called upon to pay under any provision of the Workmen's Compensation Act, 1923, or any statutory modification thereof in respect of any accident to any workman arising out of and in the course of his employment by the Contractor, his workmen, servants or agents, or by any sub-contractor from him in the execution of the works. The Employer shall be at liberty to recover such amount or any part thereof by deducting it either from the security money deposited by the Contractor or from any sum due or which may become due by the Employer to the Contractor whether under this Contract or under any other account.

The Employer shall not be bound to contest any such claim made against him unless the Contractor makes a request for the same in writing and gives full security for all costs to which the Employer might become liable in contesting the claim.

FORM no. 30-B

(CHAPTER XIII, PARAGRAPH 307)

All repairs (other than annual repairs) and petty works for which no plans or drawings are prepared

GOVERNMENT OF UTTAR PRADESH

————————DEPARTMENT

NOTICE

TENDERS are invited for————————. The work has been described in detail in the Schedule on the opposite page.

2. Sealed tenders in envelops endorsed "Tender for————————" must be delivered at the undersigned's office not later than 12 noon on————————.

3. Tenders must be written on printed forms obtainable at the undersigned's office between the hours of 10 a.m. and 4 p.m. on any working day on payment of 25 Paise per form.

4. The tender must show clearly the lumpsum tendered for the whole work and where separate items of work have been mentioned in the Schedule of work a lumpsum must be tendered for each item of work. Failure to comply with the conditions will render the tender invalid.

5. Each tender must be accompanied by treasury chalan in support of a deposit of earnest money equal in amount to 1 per cent of the lumpsum tendered for the whole work. Tenders which are not accompanied by treasury chalans for the correct amount will not be considered.

6. The tender shall remain open for acceptance for a period commencing from the date of submission of the tender and ending with the expiry of ninety days from the date fixed for opening of the tenders. If any tenderer withdraws his tender before expiry of the said period the Department may agree to allow such withdrawal but in such a case the earnest money deposited by the tenderer may be forfeited. If the Department does not agree to allow such withdrawal and accepts the tender and the tenderer fails to perform his part of the contract the earnest money deposited by the tenderer shall be liable to be forfeited besides other consequences of breach of contract.

NOTES—(1) If subsequent to the submission of the tender, any tenderer amends, alters or modifies the contents of his tender which are not acceptable to the Department then, for purposes of this condition, the tenderer shall be deemed to have withdrawn his proposal.

(2) If a tenderer, who is exempt from furnishing earnest money, withdraws his proposal within the said period, he may in the discretion of the Government of Uttar Pradesh be debarred from tendering for a period of one year reckoned from the date of opening of the tender.

7. Tenders will be opened by the undersigned or his authorized agent at his office on the——————day of —————— at ——————a.m./p.m.

8. The person whose tender is accepted provisionally must sign the contract which is printed at the back of the tender form within seven days of being called on to do so, failing which his earnest money will be forfeited and the acceptance of the tender withdrawn.

9. The person whose tender is accepted provisionally will not be permitted to alter his tender due to any delay in the issue of orders to start work but the tender will be considered as current in the financial year in which it is submitted.

10. The person whose tender is accepted finally is to commence the work upon the date ordered by the undersigned and to complete the same in every respect by_____.

11. The Government do not bind themselves to accept the lowest or any tender or to give reasons for non-acceptance.

Dated_____,

The_____19 .

TENDER FORM

Schedule of Works

Serial no.	Description of work	Lumpsum tendered
	Total	

I/We do hereby tender to execute the work of_____at_____ more particularly the works tendered for in detail by me/us in the Schedule above for the sum of Rupees_____(Rs._____) and herewith attach a treasury chalan for Rupees_____(Rs._____) deposited by me/us in the Treasury at_____as earnest money, which earnest money may be forfeited to the Government of Uttar Pradesh, if I/we fail to sign the contract the form of which I/we have inspected within the time specified in the notice calling for tenders.

Signature of tenderer _____

Address_____

Date _____

Signature of witness (1) _____

Address_____

Date _____

Signature of witness (2) _____

Address_____

Date_____

GOVERNMENT OF UTTAR PRADESH

_____DEPARTMENT

Lumpsum Contract

Form of Agreement

THIS INDENTURE made the_____day of_____19 . BETWEEN_____son of _____resident of_____ (hereinafter called "the Contractor" which expression where the context so admits or implies includes *his/their/its heirs executors, administrators and assigns) of the one part AND the Governor of the Uttar Pradesh (hereinafter called "the Governor" which expression where the context so admits or implies his successors-in-office and assigns) of the other part.

WHEREAS the Governor requires the execution of certain works for_____ (hereinafter called "the works") at_____and has caused to be notified a schedule of works to be executed and has caused sufficient time and opportunity to be given to the Contractor to inspect and measure the building or buildings which are to be repaired.

AND WHEREAS the contractor has agreed to execute upon and subject to the conditions hereunder printed (hereinafter called the "said conditions") the works shown in the said schedules for the sum of Rupees_____(hereinafter called the "contract sum").

NOW IT IS HEREBY AGREED AS FOLLOWS :

(1) In consideration of the Contract sum to be paid by the Governor at the time and in the manner set forth in the said conditions the Contractor will upon and subject to the said conditions execute and complete the works.

(2) The Governor will pay the Contractor the Contract sum or such other sum as shall become payable at the time and in the manner set forth in the said conditions.

(3) The said conditions shall be read and construed as forming part of this Contract and the parties hereto respectively shall abide by and observe and perform and comply with the terms, stipulations and agreements therein contained and on their part to be observed, performed and complied with respectively.

IN WITNESS WHERE OF the parties hereto have signed this deed on the dates respectively shown against their signatures.

Contractor

In the presence of :

(1) _____

(2) _____

Signed for and on behalf of the Governor by_____

In the presence of :

(1) _____

(2) _____

*In case of a Corporate body its successors or assigns.

Conditions of Contract

In these conditions the following expressions have the following meanings unless the context otherwise requires, viz. :

"Local Officer" means the officer defined as such in paragraph 263 of Chapter XIII, Volume V, of the Financial Handbook.

"Chief Engineer" means the Chief Engineer for the time being incharge of the Public Works Department of the Government of Uttar Pradesh.

"Contractor" means the person, partners or company contracting with the Employer (as hereinafter defined) by the Indenture of which these conditions form part, and the pronouns, "he" and "his" where used in reference to the Contractor shall respectively and in substitution for their ordinary meaning have the meaning of "they" and "theirs" when the Contractor is a partnership or the meaning of "it" and "its" when the Contractor is a body corporate.

"Employer" means the Governor of Uttar Pradesh and his successors-in-office or assigns.

"Notice in Writing" or written notice means a notice in written, typed or printed characters sent (unless delivered personally or otherwise proved to have been received) by registered post to the last known private or business address or registered office of the addressee. Any notice so posted shall be deemed to have

been received at the time when in the ordinary course of post it would have been delivered.

"Site" means the site of the contract works including any buildings and erections thereon and any land (inclusive as aforesaid) allotted by the Employer or the Local Officer for the Contractor's use.

"This Contract" means the Indenture to which these conditions are attached and these Conditions and the Schedule of Work attached thereto.

2. For the contract sum the Contractor shall provide everything necessary for the proper execution of the work and shall carry out and complete the works in accordance with the Contract, such carrying out and completion to be in every respect in a thorough and workmanlike manner with materials hereinafter specified, and to the satisfaction of the Local Officer.

3. All materials and workmanship shall be of the respective kinds described in the Public Works Department Handbook of Specifications published for the Public Works Department, Uttar Pradesh. The Contractor will within a week of the completion of the works and at his own cost remove from the site of the work, all scaffolding, rubbish, and other materials and restore the ground in good condition. In case of his default the employer will get this done and recover full costs thereof from the Contractor.

4. The Contractor shall start the works on_____and complete them in all respects to the satisfaction of the Local Officer by the 31st December, 19 .

5. In the following cases, viz. :

(a) if the final acceptance of the tender and signing of the contract are delayed by more than two months by any cause or circumstance outside the control of the Contractor;

(b) if the works or any portion thereof including the making good of defects are delayed by any cause outside the control of the Contractor; the Contractor shall upon his written request to the Local Officer be entitled to such extension of time as the said officer in his discretion grants provided that no extension shall be granted beyond the 31st March, 19 .

6. Any dispute or difference between the parties hereto as to the rights or liabilities of the parties hereto or as to any matter or thing whatsoever, arising under this Contract or concerning its construction whether such dispute or difference arises during the continuance of this Contract or after its determination by completion or breach or otherwise howsoever, shall be referred to an arbitrator who will be the Chief Engineer, Public Works Department or his nominee not below the rank of a

Superintending Engineer. The decision of the arbitrator shall be final and binding on both the parties and upon every such reference the costs of and incidental to the reference and arbitration respectively shall be in the discretion of the arbitrator, who shall determine the amount thereof and shall direct by whom and to whom and in what manner the same shall be borne and paid. The arbitrator may from time to time with the consent of the parties enlarge the time for making and publishing the award.

7. If the Contractor shall fail finally to complete the contract works by the 31st of December, 19 , or within any extended time allowed under clause 5 and the Local Officer certifies in writing that the same ought reasonably so to have been completed the Contractor shall pay or allow to the Employer "liquidated and ascertained damages" at the rate of Rupees_____per day for the period during which the works shall so remain uncompleted provided that the total amount of liquidated and ascertained damages does not exceed the sum of Rupees_____and the Employer may deduct such damages from any money due or which may become due to the Contractor. No cause of delay whatever whether avoidable or unavoidable on the part of the Contractor shall in any way affect the liability of the Contractor under this clause. The works shall not be deemed to be finally completed until the Local Officer shall have certified in writing to that effect.

8. In case the Contractor suspends or delays the execution of any item of repairs beyond the due season, or in case he becomes liable to pay the maximum amount of liquidated and ascertained damages under clause 7 and despite that has not completed the works, and the Local Officer shall have given a written notice to the Contractor to proceed with the works within the seven days after such notice shall have been given to no effect, then and in any such case the Local Officer shall be at liberty, and it shall be lawful for him, to take over the completion of the works and to employ any other person or persons to execute and complete the same. And for that purpose he may take possession of and permit the aforesaid person or persons the use of the Contractor’s plant, tools, implements, materials and things on or about the works. All costs and charges thereby incurred in nay way in the execution and completion of the work shall be ascertained and certified by the Local Officer and shall be paid by the Contractor. The Local Officer may set off the aforesaid costs and charges against any moneys due or to become due to the Contractor.

9. The Contractor shall not be entitled to any payment during the execution of the work but shall be paid the money due to him in a lumpsum on completion of the works to the reasonable satisfaction of the Local Officer.

10. The Contractor will, one week before starting the work, deposit a security of_____thousand rupees in cash or Government Promissory Notes for the due performance of the terms and conditions herein binding on him and for the completion of the contract in accordance with the terms of this Contract. Any sums

due to the Employer under any condition herein settled shall be recovered by him from this amount and the Contractor shall within fifteen days of a written notice by the employer to that effect make good the deficiency so caused in default of which the Employer may cancel the contract. Three months after the due completion of the contract the security amount shall be refunded to the Contractor.

11. The Contractor shall during the progress of the works be in full charge of the same and shall be solely responsible, for, and shall make good all injuries, damages and repairs occasioned to the same by fire or any other cause whatsoever and he shall save the Employer harmless from any claims for injuries to persons or for structural damage to property happening from any neglect, default, want of proper care or misconduct on the part of the Contractor or of any one in his employ during the execution of the works.

12. The Contractor shall, without prejudice to the rights of the Employer, under the Workmen's Compensation Act, 1923, pay to the Employer the amount of any compensation or otherwise which the employer may be called upon to pay under any provision of the Workmen's Compensation Act, 1923, or any statutory modification thereof in respect of any accident to any workman arising out of and in the course of his employment by the Contractor, his workmen, servants or agents, or by any sub-contractor front him in execution of the works. The Employer shall be at liberty to recover such amount or any part thereof by deducting it either from the security money deposited by the Contractor or from any sum due or which may become due by the Employer to the Contractor whether under this Contract or under any other account.

The Employer shall not be bound to contest any such claim made against him unless the Contractor makes a request for the same in writing and gives full security for all costs to which the Employer might become liable in contesting the claim.

FORM no. 30-C

(CHAPTER XIII, PARAGRAPH 307)

(Petty works for which plans or drawings are prepared)

GOVERNMENT OF UTTAR PRADESH

———DEPARTMENT

NOTICE

TENDERS are invited for———

2. Plans and specifications can be inspected at the office of the undersigned on any working day between the hours of 10 a.m. and 4 p.m. The bill of quantities is reproduced on reverse.

3. Sealed tenders in envelopes endorsed "Tenders for———" must be delivered at the undersigned's office not later than 12 noon on———

4. Tenders must be written on printed forms obtainable at the undersigned's office between the hours of 10 a.m. and 4 p.m. on any working day on payment of 25 Paisa per form.

5. The tender must show clearly the lumpsum tendered for the whole work and in addition the tenderer must state, in the form of a percentage above or below Public Works Departments rates, the rates at which he is willing to accept payment for additions to and deduction for commissions from the work for which he has tendered the lumpsum amount. Failure to comply with these conditions will render the tender invalid.

6. Each tender must be accompanied by a treasury chalan in support of a deposit of earnest money equal in amount to 1 per cent of the lumpsum tendered for the whole work. Tenders which are not accompanied by treasury chalans for the correct amount will nor be considered.

7. The tender shall remain open for acceptance for a period commencing from the date of submission of the tender and ending with the expiry of ninety days from the date fixed for opening of the tenders. If any tenderer withdraws his tender before expiry of the said period the Department may agree to allow such withdrawal but in such a case the earnest money deposited by the tenderer may be forfeited. If the Department does not agree to allow such withdrawal and accepts the tender and the tenderer fails to perform his part of the contract the earnest money deposited by the tenderer shall be liable to be forefeited besides other consequence of breach of contract.

NOTES(1) If subsequent to the submission of the tender any tenderer amends, alters or modifies the contents of his tender which are not acceptable to the Department then for the purposes of this condition the tenderer shall be deemed to have withdrawn his proposal.

(2) If a tenderer who is exempt from furnishing earnest money, withdraws his proposal within the said period he may, in the discretion of the Government of Uttar Pradesh be debarred from tendering for a period of one year reckoned from the date of opening of the tender.

8. Tenders will be opened by the undersigned or his authorized agent at his office on the———day of ———19 , at———a.m./p.m.

9. The person whose tender is accepted provisionally must sign the contract within seven days of being called upon to do so, failing which his earnest money will be forfeited and the acceptance of the tender withdrawn.

10. The person whose tender is accepted finally is to commence the work upon the date ordered by undersigned and to complete the same in every respect by the——.

11. The Government do not bind themselves to accept the lowest or any tender or to give reasons for non-acceptance.

Dated———

The———19 .

PETTY WORKS

TENDER FORM

Bill of Quantities

Serial no.	Item of work	Quantity	Unit

TENDER FORM

I/We do hereby tender to execute the whole of the work of——— more particularly described in drawings nos.——— (inclusive) and specifications, dated——— inspected by me/us at the office of————for the sum of Rupees———(Rs. ———) and attach herewith a treasury challan for Rs.———(Rs.———) deposited by me/us in the Treasury at———as earnest money which earnest money may be forfeited to the Government of Uttar Pradesh, if I/we fail to sign the contract the form of which I/we have inspected within the time specified in the notice calling for tender.

2. Further for all work which I/we may be required to execute in excess of what is shown in the bill of quantities and for all work I/we may be required to omit although shown in the bill of quantities, I/we tender as my/our rates Rs.———per cent above/below the Public Works Department rates current in the district at the time the addition or omission referred to above is ordered.

Signature of tenderer ———

Address———

Date ———

Signature of witness (1) ———

Address———

Date ———

Signature of witness (2) ———

Address———

Date ———

GOVERNMENT OF UTTAR PRADESH

———DEPARTMENT

Lumpsum Contract

Form of Agreement

THIS INDENTURE made the————day of————19 . BETWEEN ———— (hereinafter called "the Contractor" which expression where the context so admits or implies includes *his/their/its heirs, executors, administrators and assigns) of the one part AND the Governor of Uttar Pradesh (hereinafter called "the Governor" which expression where the context so admits or implies includes his successors-in-office and assigns) of the other part.

WHEREAS the Governor requires the execution of certain works for——— (hereafter called "the works") at————and has caused drawing (numbered 1 to———inclusive) and a general and a detailed specification describing the works to be prepared and same and the Bills of Quantities have been signed by or on behalf of the parties hereto.

AND WHEREAS the contractor has agreed to execute upon and subject to the conditions hereto attached (hereinafter called the "said conditions") the works shown upon in the said drawing and described in general and detailed specifications and the said Bills of Quantities for the sum of Rs.———(hereinafter called the "Contract sum").

NOW IT IS HEREBY AGREED AS FOLLOWS :

(1) In consideration of the Contract sum to be paid by the Governor at the time and in the manner set forth in the said conditions the Contractor will upon and subject to the said conditions execute and complete the works.

(2) The Governor will pay the Contractor the Contract sum or such other sum as shall become payable at the time and in the manner set forth in the said conditions.

(3) The said conditions shall be read and construed as forming part of this Contract and the parties hereto respectively shall abide by and observe and perform and comply with the terms, stipulations and agreements therein contained and on their part to be observed, performed and complied with respectively.

IN WITNESS WHEREOF the parties hereto have signed this deed on the dates respectively shown against their signatures.

Contractor.

In the presence of (1) ———— address————

(2) ———— address————

Signed for and on behalf of the Governor by ————

In the presence of (1) ———— address————

(2) ———— address————

Conditions of Contract

In these conditions the following expression have the following meaning :

"Local Officer" means the officer defined as such in Paragraph 263, Chapter XIII, Volume V of the Financial Handbook.

"Head of the Department" means the officer in administrative control of the Department.

"Executive Engineer" means the Executive Engineer, Public Works Department of the Government of Uttar Pradesh for the time being in charge of the———— Public Works Department, Provincial Division and "Chief Engineer" means the Chief Engineer of the said Department.

"Contractor" means the person, partners or company contracting with the Employer (as hereinafter defined) by the Indenture of which these conditions form part, and the pronouns "he" and "his" where used in reference in the Contractor shall respectively and in substitution for their ordinary meaning have the meaning-of" "they" and "their" when the Contractor is a partnership : or the meaning of "it and "its" when the Contractor is a body Corporate.

"Employer" means the Governor of Uttar Pradesh and his successors-in-office or assigns.

*In case of the Corporate body its successors and assigns.

"Notice in writing" or written notice means a notice in written, typed or printed characters sent (unless delivered personally or otherwise proved to have been received) by registered post to the last known private or business address or registered office of the addressee. Any notice so posted shall be deemed to have been received at the time when in the ordinary course of post it would have been delivered.

"Site" means the site of Contract works including any buildings and erections thereon and any land (inclusive as aforesaid) allotted by the Employer or Executive Engineer for the Contractor’s use.

"This Contract" means the Indenture to which these conditions are attached and these conditions and the general and detailed specifications, drawings and Bills of Quantities attached thereto.

2. The Local Officer and Contractor shall sign the drawings and specifications.

3. The Contractor shall provide all things of every sort and kind which may be necessary and requisite for the due and proper execution of the several works included in the Contract according to the true intent and meaning of the drawing and specifications taken together whether the same may or may not be particularly described in the specifications or shown on the drawings, provided that the same are reasonably to be inferred therefrom and in case of any discrepancy between the drawings and specifications, the Local Officer shall decide which shall be followed. The Contractor will within a week of the completion of the works and at

his own cost remove from the site of the work, all scaffolding, rubbish, and other materials and restore the ground in good condition. In case of his default the employer will get this done and recover full cost thereof from the Contractor.

4. The contractor shall set out the whole of the works in conjunction with an officer to be deputed by the Local Officer and during the progress of the works, shall, on the requisition of the Local Officer amend any errors which may arise therein, and provide all the necessary labour and materials for so doing. The Contractor shall provide at his own cost all plant, labour and materials which may be necessary and requisite for the works. All materials and workmanship shall be the best of their respective kinds. The Contractor shall leave the work clean and perfect in all respect at the completion thereof.

5. Except with the written permission of the Local Officer the Contractor shall not sublet or assign the Contractor or employ a sub-contractor to carry out any part of the works.

6. The Contractor shall keep constantly on the works a competent agent; and any directions or explanations given to such agent by the Local Officer shall have the same effect as if they had been given to the Contractor.

7. Complete copies of the drawings and specifications, signed by the Local Officer, shall be furnished by him to the Contractor for his own use, and the Contractor shall keep the same or copies thereof on the buildings and in the charge of the Contractor's agent.

8. The Local Officer shall at all times have access to the works, and the same shall be entirely under his control. He may require the Contractor to dismiss any person in the Contractor's employ upon the works who may in his opinion be incompletent or otherwise undesirable; and the Contractor shall forthwith comply with such requirement.

9. The Contractor shall not vary or deviate from the drawings or specifications or execute any extra work of any kind whatsoever without permission in writing of the Head of the Department.

10. If deviations from the drawing or specifications or the execution of any extra work of any kind whatsoever be found necessary, the Local Officer shall obtain from the Contractor a lumpsum tender of the cost of such deviations or extra work and the Contractor shall submit with the tender priced bills of quantities showing how the lumpsum tendered by him has been arrived at. He shall show clearly what work is to be executed over and above the work covered by the Contract and what work included in the Contract is to be omitted. His tender shall be arrived at by deducting the total value of the proposed omission from the total value of the proposed additions. The rates used by the Contractor in pricing his bills of

quantities shall be those quoted by him in paragraph 2 of his tender. The Local Officer shall obtain the sanction of the Head of the Department to the aforesaid deviations of extra work and to the addition to the original Contract sum of the price tendered by the Contractor before such deviations of extra work is put in hand and no authority given by the Head of the Department for such alteration in the Contract sum shall vitiate the Contract.

11. All works and materials brought and left upon the site of the works by the Contractor or by his orders for the purpose of forming part of the works, shall be treated as the property of the Employer; and the Contractor shall not remove the same from the site or permit the removal thereof, without the special licence and consent in writing of the Local Officer, but the Contractor shall nevertheless be solely responsible for the loss or destruction thereof and for all damage which may happen thereto by theft, fire, transport or any other cause whatsoever.

12. The Contractor shall, if so required by the Local Officer, remove from the premises all materials which in the opinion of the Local Officer are not in accordance with the specification; and in case of default, the Local Officer may employ other persons or remove the same, without being answerable or accountable for any loss or damage that may be caused by such removal. The Local Officer may also require the Contractor to substitute other proper materials and in case of default, the Local Officer may cause the same to be supplied and all costs which may attend such removal and substitution shall be borne by the Contractor.

13. If in the opinion of the Local Officer any of the works has been executed with improper materials or defective worksmanship the Contract shall, when required by the Local Officer forthwith re-execute the same, and substitute proper materials and workmanship, and if the Contractor fails to do so within seven days after having been so required the local Officer may employ other persons to re-execute the work; and the cost thereof including substitution shall be borne by the Contractor.

14. The Contractor shall at his own cost amend and make good any defect shrinkage or other faults in the works appearing within six months after its completion, and caused by defective or improper materials or workmanship, unless the Local Officer decides otherwise; and in case of default, the Employer may recover from the Contractor’s deposit account or other money due to him the cost of making good any such defects or faults in the works.

15. The Contractor shall during the progress of the works be in full charge of the same and shall be solely responsible, for and shall make good all injuries, damages and repairs occasioned to the same by fire or any other cause whatsoever and he shall save the Employer harmless from any claims for injuries to persons or for structural damage to property happening from any neglect, default, want of proper

care or misconduct on the part of the Contractor or of any one in this employ, during the execution of the works.

16. The Local Officer shall have power to send workmen upon the premises to execute fittings and other works not included in the Contract, and the Contractor shall afford every reasonable facility to such workmen during ordinary working hours for the same. Such operations shall be carried on in such a manner as not to impede the progress of the work included in the Contract, and the Contractor shall not be responsible for any damage which may happen to, or be occasioned by the execution of any such fittings or other works.

17. Upon receipt of an order from the Local Officer the Contract shall immediately commence work and shall complete the whole in every respect, including all such additions and variations as aforesaid but excluding such, if any, as may have been postponed by an order from the Local Officer on or before the————————————; and if from any cause whatever, other than wilful obstruction or default on the part of the Local Officer or any persons acting under his order and except as hereinafter provided the whole of such work shall not be finished to the reasonable satisfaction of the Local Officer within the said period the Contractor shall forfeit and pay to the Employer by way of ascertained and liquidated damages for each default, the sum of Rs.————per day for every complete day of such default, the total amount of damages not exceeding Rs.————and the employer may deduct such damages from any moneys due or which may become due to the Contractor :

Provided nevertheless that if the Contractor shall be of the opinion that the is entitled to any extension of time on account of the works being altered, varied or added to or on account of any delay by reason of any inclement weather or other causes not under the control of the Contractor or in consequence of orders from the Local Officer which orders he is hereby empowered to give, then, in any or either of such cases, the Local Officer may by an order in writing extend the aforesaid period for final completion by such period or periods as he shall deem reasonable; and the Contractor shall complete the works within such extended period or periods as aforesaid, provided that the Contractor shall not be entitled to any extension of time unless he shall, within fourteen days after the happening of the event in respect of which he shall consider himself to be so entitled, give to the Local Officer written notice of such claim for extension of time and of the ground or grounds, and of the amount thereof, unless in any case, the Local Officer shall, in his discreation, dispense with such notice and certify for an extension of time. It an extension of time is not granted the provisions of the clause concerning the payment of damages for delay shall apply if the works are not completed within the extended time.

18. If the Contractor shall become bankrupt, or compound with, or make any assignment for the benefit of his creditors or shall suspend or delay the performance of his part of the Contract (except on account of causes mentioned in

clause 17 or in consequence of not having proper instructions for which the Contractor shall have duly applied), the Local Officer may give to the Contractor or his assignee, or trustee, as the case may be, notice requiring him or them to proceed with the works and in case of default on the part of the Contractor or his assignee or trustee, as the case may be, for a period of seven days, it shall be lawful for the Local Officer to enter upon and take possession of the works, and to employ any other person or persons to carry on and complete the same, and to authorize him or them to use the plant, materials and property of the Contractor upon the works; and the Contractor or his assignee or trustee shall pay the costs and the charges incurred in any way in carrying on and completing the said works, or the Local Officer may set off the same against any moneys due or to become due to the Contractor.

19. The Contractor shall be paid on the completion of each calendar month commencing from the————————a sum of 75 per cent of the total value of the work done since the last payment. When the works shall be completed, the Contractor shall be paid a sum of 75 per cent of the total value of the work done since the last payment and 15 per cent of the total value of the work done according to the best estimate of the same that can be made so that the total amount of payments made up-to-date may be 90 per cent of the total value of work done. The Contractor shall be paid the balance of all moneys due or payable to him under or by virtue of the contract within six months from the completion of the works. Provided always that no final or other certificate will cover or relieve the Contractor from his liability under the provisions of clause 13 whether or not the same be notified by the Local Officer at the time of or subsequently to the granting of any such certificate.

20. A certificate of the Local Officer, Consulting Engineer or Executive Engineer as the case may require or an award under provisions of clause 26 showing the final balance due or payable to the Contractor shall be conclusive evidence of the works having been duly completed, but without prejudice to the liability of the Contractor under clause 13.

21. If at any time after the commencement of the work the Employer shall for any reason whatsoever not require the whole thereof, as specified in the tender to be carried out, the Local Officer may stop any such part of the work and shall give notice in writing to that effect to the Contractor. The value of any work so stopped shall be calculated as provided in clause 10 and shall be deducted from the Contract sum, and the Contractor shall have no claim to any payment or compensation whatsoever on account of any profit or advantage which he might have derived from the execution of the work in full, but which he did not derive in consequence of the full amount of the work, not having been carried out neither shall he have any claim for compensation by reason of any alteration having been made in the original specifications, drawings, designs and instructions, which shall involve any curtailment of the work as originally contemplated.

22. The work shall be open to inspection by the Executive Engineer————————————, Provincial Division and his duly authorized Assistant Engineer at all times.

23. The Contractor shall give at least one week's notice to the Executive Engineer so that he or his duly authorized Assistant Engineer may inspect the work—

(a) when foundation trenches have been dug and before filling is commenced.

(b) when foundation concrete has been laid and before masonary is started;

(c) when roof is being put on, and

(d) when the work has been completed.

This notice to the Executive Engineer shall be sent by the Contractor through the Local Officer and a copy of the notice shall also be sent by the Contractor direct to the Executive Engineer by registered post.

The Contractor shall, if so required, dismantle and rebuild free of charge any portions of works carried out in such a way as to prejudice the Executive Engineer's inspection at stages mentioned in clause 23 (a) and (b).

24. The Contractor will, one week before starting the work, deposit a security of————————————thousand rupees in cash or Government Promissary Notes for the due performance of the terms and conditions herein binding on him and for the completion of the Contract in accordance with the terms of this Contract. Any sum due to the Employer under any condition herein settled shall be recovered by him from this amount and the Contractor shall within fifteen days of a written notice by the Employer to that effect make good the deficiency so caused in default of which the employer may cancel the Contract. Three months after the due completion of the Contact the security amount shall be refunded to the Contractor.

25. If the work is held up for more than a fortnight on account of delay by the Executive Engineer in inspecting the work at any of the stages mentioned in clause 23, the Contractor shall report the matter to the Local Officer who shall extend the time for the completion of the work if it is at stage (a) or (b) mentioned in clause 23 but shall permit the Contractor to proceed with the work without waiting for the Executive Engineer's inspection if is at stage (c) mentioned in clause 23.

(Clauses 22, 23 and 24 should be deleted if the Contract is for petty work).

26. Any dispute or difference between the parties hereto as to the rights or liabilities of the parties hereto or as to any matter or thing whatsoever arising under this Contract concerning its construction whether such dispute or difference arises during the continuance of this Contract or after its determination by completion or

breach or otherwise howsoever shall be referred to an arbitrator who will be the Chief Engineer, Public Works Department, Uttar Pradesh or his nominee not below the rank of a Superintending Engineer. The decision of the arbitrator shall be final and binding on both the parties and upon every such reference the costs of and incidental to the reference, and arbitration respectively shall be in the discretion of the arbitrator, who will determine the amount thereof and shall by direct whom and to whom and in what manner the same shall be borne and paid. The arbitrator may from time to time with the consent of the parties, enlarge the time for making and publishing the award.

27. The Contractor shall, without prejudice to the rights of the Employer, under the Workmen Compensation Act, 1923, pay to the Employer the amount of any compensation or otherwise which the Employer may be called upon to pay under any provision of the Workmen's Compensation Act, 1923, or any statutory modification thereof in respect of any accident to any workman arising out of and in the course of his employment by the Contractor, his workmen, servants or agents, or by any sub-contractor from him in the execution of the works. The Employer shall be at liberty to recover such amount or any part thereof by deducting it either from the security money deposited by the Contractor or from any sum due or which may become due by the Employer to the Contractor whether under this Contractor or under any other account.

The Employer shall not be bound to contest any such claim made against him unless the Contractor makes a request for the same in writing and gives full security for all costs to which the Employer might become liable in contesting the claim.

FORM No. 30-D

(See Chapter XIII, paragraph 307)

NOTES

COMPARATIVE STATEMENT OF TENDERS

On the line set apart for 'contractor's qualifications', in this form it will suffice simply to enter any of the letters (a), (b), (c) according to the following qualifications :

(a) The contractor's name is not in the circle black book.

(b) The contractor has carried out three works each amounting to Rs. 20,000 or more.

(c) The contractor has carried out three works each amounting to Rs. 2,000 or more.

2. If contracts are tendered for in detail for each item of work the items will be entered in column 1, but if tenders are for a percentage below estimated rate, details need not be given.

Rank,

————————District.

Rank,

————————District.

Comparative statement of tenders for_____

Date of calling for tenders,_____	Date of opening tenders_____		Number of tenders received_____
Name of work	Estimated rate	Names of contractors tendering and their rates	Amount of part of estimate tendered for

Contractor's qualifications

State which tender is recommended and reasons for rejecting lowest tenders, if rejected.

FORM No. 30-E

(See Chapter XIII, paragraph 307-A)

MUSTER ROLL

Name of work_____

Cash Book voucher no._____

Dated_____

MUSTER ROLL

Part I—Nominal Roll

Description	No.	Name (grouped according to classes)	Father's name		Total	Rate
				DATED_____19 .		

Rs. p.

Daily Total

Initials of persons marking the daily attendance

Initials of Inspecting Officer.

Total

Grand total for this Muster Roll Rs. p.

Passed for Rs. ( )

Deduct—Payment not made as per details transferred to Register of Arrears, Part II

Signature_____

Balance paid

Add—Arrears of previous Muster Roll now paid off as per details of Register of Arrears, Part II

Total amount paid (in words) Rupees ____ Rank_____

Signature_____

Dated_____ Rank_____

FORMS

Part II—Registers of arrears of wages due to work people

Month and period to which the arrears relate	Serial number as per nominal muster roll	Name	Father's name	Amount due	Amount paid	Acquittance	Dated initials and remarks of paying officer	Serial number as per nominal muster roll	Nam
Arrears of previous muster rolls brought forward				Rs. p.	Rs p.			Brought forwa	
								Arrears as per roll	
								Total	
								Grand Total	
								Deduct amoun	

of arrears of pr
muster rolls.

Total

Carried over

Balance arrear
next nominal r

NOTE—When wages are not claimed within three months a report of this fact should be made to the Divisional Officer.

FORM No. 30-F

[See Chapter XIII, paragraph 307-A]

Hand receipt

Block

Payee _____

Name of work _____

Amount—Rs. ( ) _____

Initials of officer authorizing the payment _____

Date of payment _____

Voucher no. _____dated_____, 19 .

Initials of officer making the payment_____

To be used as a simple form of voucher for all miscellaneous payments and advances.

Cash Book Voucher no. _____ dated_____, 19 .

cheque*

(1) Pay by_____Rupees ( ) _____to

cash*

(2) Paid by me† _____

Received from the _____ in charge of_____ _____the sum of Rs. (_____)

Name of work‡ or purpose for which payment is made_____

Stamp

The_____, 19 . _____*Amount in words

**Witness_____

Signature of

payee.

*The officer authorizing payment should initial and date pay order scoring out the word "cheque" or "cash" as the case may be.

†The person actually making the payment should initial and date payment certificate (2).

‡In the case of works the accounts of which are kept by sub-heads the amount chargeable to each sub-head should be specified by the disbursing officer.

**Payment should be attested be some known persons when the payee's acknowledgment is given by a mark, seal or thumb-impression.

FORM No. 30-G

Impreset account

[See Chapter XIII, paragraph 307-A]

Statement showing the expenditure on account of repairs to—from—to—

Date	Detail and number or quantity of articles purchased	Rate	Cost of articles purchased	Amount of wages paid to labourers	Total of wages and cost of articles	Remarks

Statement showing the e to

Date	Detail and number or quantity of articles purchased	Rate

FORM No. 30-H

(SEE ANNEXURE "A" TO CHAPTER XIII AND RULE 24 TO APPENDIX X)

[Standard lease for hiring private building for Government purposes]

THIS LEASE made on the_____day of_____19 . corresponding to Saka Samvat_____BETWEEN_____son of_____resident of_____(hereinafter called "the lessor") of the one part AND the Governor of Uttar Pradesh (hereinafter called "the lessee") of the other part.

WITNESS as follows :

1. In consideration of the rent hereinafter reserved and of the covenants on the part of the lessee hereinafter contained the lessor hereby demises to the lessee for the purpose of the residence or office or both of _____all that land with the buildings and trees thereon fully described in the Schedule hereto together with all rights of easements and appurtenances whatever belonging or in any way appurtenant thereto TO HOLD the same to the lessee for a term of _____years from the_____day of_____paying therefor during the said term to the lessor or his authorized agent the monthly rent of_____(Rs._____) on the_____day of the months succeeding that for which the rent is due, the first of such payments to be made on the_____day of_____19 .

2. The lessee hereby convenants with the lessor as follows :

(1) That he shall, during the term hereby granted, pay to the lessor the monthly rent hereby reserved on the day and in the manner hereinbefore appointed. PROVIDED that no rent shall also be payable to the lessor for the period the premises are rendered uninhabitable by reason of special or such other repairs being in progress or from any other cause.

(2) That he shall not at any time carry on or permit to be carried on the said premises any trade or business whatsoever or use the same for any other purpose than as the residence or office or both of the_____without the consent in writing of the lessor first had and obtained.

(3) That he shall at the expiration of the said term or sooner determination thereof peaceable and quietly surrender to the lessor the said premises. PROVIDED ALWAYS that if any part of the said rent shall be in arrear and unpaid for the space of three calendar months, whether the same shall have been lawfully demanded or not, or if there shall be a breach or non-observance of any of the convents by the lessee hereinbefore contained, then and in any such case the lessor may, notwithstanding the waiver of any previous cause or right of re-entry, re-enter upon the said premises and thereupon this demise shall absolutely determine.

3. The lessor hereby covenants with the lessee as follows :

(1) That the lessee paying the rent hereby reserved may hold and envoy the demised premises during the said term without any interrupt on by the lessor or any person whomsoever;

(2) That he shall during the said term pay all rates, taxes (including tax for water meter which will be provided and repaired by him), assessments and charges whatsoever, except those of a service character such as water, drainage and lighting taxes, scavenging tax and tax for the cleaning of latrines and privies, now payable or hereafter to become payable in respect of the demised premises,

(3) That he shall execute at his own expenses all structural repairs and carry out such additions, alterations and repairs as are necessary to render the building habitable for the purpose for which it is required before the demised premises are occupied and shall during the said term keep at all times the demised premises in good and substantial repairs both externally and internally and also the boundary and other walls, approach roads, water-channels, sewers, drains, rails, gates, fences and fixtures on or connected with the same and shall in particular keep the roofs of all buildings watertight and shall whitewash or colour-wash such buildings both in side and outside in_____each year and shall every_____year paint all doors, windows and other wooden structures, and renew broken glass-panes, doors, bolts, etc.

(4) That he shall maintain the electric installation, fans, water connection and such other fittings provided by him in proper working order and shall renew the electric installations wholly or in part, should the officer of the Public Works Department, Uttar Pradesh, whose opinion in the matter shall be final and binding on the parties hereto, so advise. The lessor shall also supply bulbs and shades in the first instance and subsequent renewals shall be made by the lessee.

(5) That in case any special repairs, additions and such alterations which do not substantially change the building are at any time desired by the lessee to be made to the demised premises, the lessor shall either get them done himself within the period specified by the lessee or allow the lessee to have them done at the expense of the lessor provided that the amount which the lessor would be bound to spend in such repairs shall not exceed two months' rent for the premises during a year.

(6) That the lessor shall at the request and cost of the lessee at the end of the term of years hereby granted execute to the lessee a new lease of the demised premises by way of renewals on the terms and conditions hereinbefore contained :

PROVIDED that if any time the lessor shall fail to execute such repair and white or colour-wash or to maintain the electric and water connections as are specified in sub-clauses (3) and (4) above, the lessee after giving fourteen days, notice in writing to the lessor may execute the same and deduct the cost thereof from the rent payable by the lessee.

4. The parties hereto hereby further mutually agree as follows :

(a) That the lessee shall be entitled to enjoy and utilize for his one use or in any way he likes the fruits and produce of the trees and compound of the demised premises which will be maintained by the_____at his expense but the timber of the trees shall belong to the lessor.

(b) that the tenancy hereby created shall be determinable at the option of the lessee by giving to the lessor two calendar months notice in writing.

(c) That the expressions "the lessor" and "the lessee" hereinbefore used shall unless such an interpretation be inconsistent with the context, include in the case of the former his heirs, successors, executors, administrators, representatives and assigns and in the case of the latter, his successors and assigns.

(d) that any demand for payment or notice requiring to be made upon or given to the lessee shall be sufficiently made or given if sent by the lessor or his agent through the post by registered letter addressed to the_____of_____and that any notice requiring to be given to the lessor shall be sufficiently given if sent by the lessee through the post by registered letter addressed to the lessor at his usual or last known place or residence or business (or at_____) and that any demand or notice sent by post in either case shall be assumed to have been delivered in the usual course of post.

IN WITNESS WHEREOF the lessor and_____for and on behalf of lessee have signed this deed on the day and year first above written.

The Schedule herein referred to

(Full particulars of the land and building hereby demised should be given).

Signed by

(the lessor)

In the presence of

(1)_____

Address_____

(2)_____

Address_____

Signed by

(the lessee)

For and on behalf of the lessee.

In the presence of

(1)_____

Address_____

(2)_____

Address_____

FORM No. 31

(See Chapter XIII, paragraph 309)

Register of expenditure on works and repairs

Name of work and authority_____

Amount of estimate_____

Appropriation for year_____

Name of Contractor (see also page †).

(†To be filled in when more than one contractor is employed.)

Months, etc.	Total expenditure up-to-date		Dated initials of Local Officer
Expenditure of previous year brought forward	Total value of work done	Suspense accounts	
	Rs. p.	Rs. p.	
April			
Total			
May			
Total			
June			
Total			

July

Total

August

Total

September

Total

October

Total

November

Total

December

Total

January

Total

February

Total

March

Total

Supplementary account as per Accountant General’s no. , dated

Total

FORM No. 32

(See Chapter XIII, paragraph 310)

Abstract Bill of Works Expenditure

PAYABLE AT THE TREASURY

This bill should be used for all advance payments in connection with the execution of works the cost of which does not exceed Rs. 20,000. The advances should be accounted for as soon as the amounts drawn are spent on the works concerned, any unspent balance being immediately refunded into the Treasury.

DISTRICT MONTH OF 19 .

MAJOR HEAD

MINOR HEAD—WORKS.

DETAILED HEAD Petty works Maintenance and Repairs

No. OF VOUCHERS

HEAD OF SERVICE

Name of the work, amount of estimate, number and date of sanction.	Description of charge and date of authority (where special sanction is necessary)	Amount
		Rs. p.

Total Rs. (in words, in the handwriting of drawing officer)

Dated_____, 19 .

Received Payment

Pay Rupees_____

Name _____

Office _____

Dated_____

Examined_____ Accountant

Officer in-charge of Treasury.

N.B.—A second advance should not be drawn unless the previous advance in respect of the same work has been accounted for.

For use in Accountant General's Office

F.A.R. Page

Admitted for	Rs.
Objected to	Rs.
For reasons below :	
Sub-auditor,	Superintendent.

FORM No. 33

(See Chapter XIII, paragraph 310)

Detailed Bill of Works Expenditure

NOT PAYABLE AT THE TREASURY

NOTE—Advances drawn in connection with the execution of works the cost of which does not exceed Rs. 20,000 should be accounted for this bill.

DISTRICT OF MO

19 .

Head of service

Major head — Name of work.

Minor head—Works — Amount of estimate.

Detailed head Petty works/Maintenance and repairs — Reference to agreement.

Serial nos. of sub-vouchers	Quantity executed	Description of charge, and date of authority (where special sanction is necessary), items of works	Rate

Carried o

1. I certify that the expenditure charged in this bill could not, with due regard to the interest of th avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouche expenditure above Rs. 25 in amount, all work bills are attached to the bill. I have as far as possibl vouchers for other sums, and am responsible that they have been so destroyed, defaced or mutilat be used again.

2. If certify that in the case of stores purchased all articles detailed in the vouchers attached to thi retained in my office have been duly received in good order and accounted for in the register,-and are correct, the quality is good, the rates paid are not in excess of the accepted and market rates a notes of payment have been recorded against the indents and invoices to prevent double payment

†3. I certify that special circumstances have rendered the excess expenditure over the monthly pr grant under the head_____ necessary, and that a report of the circumstances has been sent to the

4. I certify that before the payment of the final bill in respect of the above work a certificate has b the Architect

regarding the correctness of the account in the form prescribed in paragraph 314 of the Account

Dated_____19 . Total, Rs. (words)

Deduct—amount disallowed from sub-voucher no._____

,, ,, no.

†This certificate is to be scored out when this form is to be used by officers who have no Controlling Officers.

Passed for Rs. _____

1. I certify that in support of every charge of more than Rs. 25 made in this bill a receipt or other voucher has been given to me and is now in my possession. The receipts and voucher for items in excess of Rs. 1000 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than Rs. 25 are in proper form and order and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Alternative certificates one of which must be scored out.

2. I certify that I have satisfied myself that special circumstances have rendered the temporary excess expenditure over the monthly proportionate budget grant under the head_____necessary.

3. I certify that there has been no excess expenditure over the monthly proportion of the budgetg rant.

Name _____

Dated_____19 . Office _____

Memorandum reconciling the sums drawn during the month from the Treasury with those included in this bill

Drawn on Abstract Contingent Bill no._____, dated

,, ,, no._____, dated

,, ,, no._____, dated

,, ,,

no._____, dated

Add amount of disallowance refunded

Total of Bill

For use in A.G.'s Office

Allotment of 19—19—

C.A.R. Page

Expenditure including this bill.

Admitted, for Rs.

MEMO

Objected to, Rs.

Amount of work bills annexed.

For reasons noted below

Balance available

Auditor Superintendent,

FORM No. 33-A

NOT PAYABLE AT THE TREASURY

(See Chapter XIII, paragraph 310, Financial Handbook, Volume V)

Detailed Bill of Works Expenditure

NOTE—Advances drawn in connexion with the execution of works, the cost of which do not exceed Rs. 2,0000 should be accounted for in this bill.

DISTRICT OF

MONTH OF 19

Name of work.

Amount of estimate.

Reference to agreement.

Serial nos. of vouchers	Article	Quantity of Number	Rate	Amount	Remarks

1	2	3	4	5	6
				Rs	p.
	Number of days labourer's wages				
	Allahabad tiles				
	Country tiles				
	Lime				
	Sand				
	Wood				
	Bricks				
	Cement				
	Payment to contractors				
	Ballis				
	Bamboos				
	Number of days of raj-mistries wages				
	Coaltar				
	Cloth				
	Rope, etc.				
	Moonj				
	Kerosene oil				
	Paint				
	Mustard oil				
	Baskets				

Tools etc.

Matting

Nails

Varnish

A—(1) I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 25 in amount all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and these are attached to the bill also.

(2) I certify that in the case of stores purchased, all articles detailed in the vouchers attached to this bill have been duly received in good order and accounted for in the register and that the quantities are correct, the quality is good, the rates paid are not in excess of the accepted and market rates and that suitable notes of payment have been recorded against the indents and invoices to prevent double payments.

(3) Certified that the labourers were actually entertained and paid.

Dated_____, 19 .

Name _____

Office _____

Total Rs. _____(in words)_____

Deduct amount disallowed from sub-vouchers no._____ Passed for Rs. _____.

B—(1) I certify that in support of every charge of less than Rs. 25 made in this bill a receipt or other voucher has been given to me and is now in my possession. The receipts and vouchers for items in excess of Rs. 1000 are attached to the bill and I am responsible that the receipt and vouchers for all other items are in proper form and order and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

(2) I certify that I have satisfied myself that special circumstances have rendered

Alternative certificates one of which must be scored out.

the temporary excess expenditure over the monthly proportionate budget grant under the head_____ necessary.

(3) I certify that there has been no excess expenditure over the monthly proportion of budget grant.

(4) I certify that before the payment of final bill in respect of the above work, a

Architect

certificate has been obtained from the Consulting Engineer regarding the

Divisional Engineer.

correctness of the account in the form prescribed in paragraph 314 of the Account Rules.

Dated_____19.

Name _____

Office _____

Memorandum reconciling the sums drawn during the month from the Treasury with those included in this bill

Drawn on Abstract Contingent Bill no._____dated_____

Ditto no._____dated_____

Ditto no._____dated_____

Ditto no._____dated_____

Add amount of disallowance refunded

Total of bill

For use in A.G.'s office C.A.R. page

Allotment of 19—
19—

Admitted, for Rs.

Expenditure including this bill.

MEMO

Objected to, Rs.

For reasons noted below

Amount of work bills annexed.

Auditor. Superintendent. Balance available

FORM No. 34

Running Account Bill

(See Chapter XIII, paragraph 311)

(To be used for intermediate payments to contractors on lumpsum contracts)

Cash-book Voucher no. , dated 19 .

Name of Contractor—

Name of work—

Serial number of this Bill—

Number and date of his previous bill for this work—

Reference to Agreement no.

1—ACCOUNT OF WORK

	Amount Rs.	p.
1. Approximate value of work done up-to-date		
2. Deduct amount to be with held per cent on Rs.		
3. Balance, i.e., "up-to-date" intermediate payments (Items 1-2) K		
Deduct intermediate payments already made as per entry "K" of the Last Running Account Bill		
Intermediate payment now to be made (Items 3-4)——D		

Advance now proposed to be made (in words) Rupees

II—CERTIFICATES AND SIGNATURES

I have satisfied myself by comparison with drawings and estimates that the value of work done up-to-date is not less than Rs._____conformably with the contractors' agreement and that with the exception of authorised additions and alterations the work has been done according to the prescribed specifications and drawings.

Signature of contractor_____Dated signature of the_____

Certifying Officer Rank_____

*Pay Rs. (Rupees only) E.

Dated Signature of_____

Officer authorizing payment

Rank_____

III—ACQUITTANCE

Received Rs. (Rupees) only, as an intermediate payment in connexion with the contract referred to on page 1.

Date_____

Stamp

†Witness_____

Full signature of contractor,

PAID BY ME BY

IV—REMARKS

*Here specify the net amount payable.

†Payments should be attested by some known person when payee's acknowledgment is given by a mark, seal or thumb-impression.

FORM No. 35

(See Chapter XIII, paragraph 311)

(To be used for "final payments" to contractors on lumpsum contracts)

Cash Book Voucher no. , dated , 19 .

Name of Contractor—

Name of work—

Serial number of this Bill—

Number and date of his previous bill for this work—

Reference to Agreement no.

1—ACCOUNT OF WORK EXECUTED

Sub-work, sub-head or item of work	Amount		Remarks
1	2	3	4
	Rs.	p.	
A—Value of work done up-to-date on lumpsum excluding additions and alterations.			

Lumpsum

Total-A

Carried over

Total brought forward.

B—Value of additions and alterations.

Lumpsum

1—Additions

Deduct II—

Commissions—

Total value of work done to date (A and B) (in words) F.

II—CERTIFICATES AND SIGNATURES

I CERTIFY that the work has been completed in accordance with the prescribed specification and drawings, and after taking into account all the authorized additions and alterations, the value of the work done up-to-date, conformably, with the terms of the contractor's agreement is Rs. _____.

Dated Signature of the Certifying Officer_____

Dated signature of contractor_____ Rank_____

III—MEMORANDUM OF PAYMENTS

Rs. p.

1. Total value of work done up-to-date as per entry "F" of Account I of this Bill

*2. Dedect—(1) Up-to-date intermediate payment already made as per entry "K" of account I of last Bill no. dated

(2) Ten per cent of total value of work done [see rule (2) paragraph 311]

Balance payable

3. Payment now to be made as detailed below :

(a) By recovery of amounts on account of liquidated and ascertained damages

(b) By recovery of amount due under clause _____of the contract (vide details attached)

In cash

*This entry may be kept blank in cases where a 10 per cent deduction is not stipulated in the terms of the Contract, or intermediate payment are not admissible.

Pay Rs. (Rupees only) _____

(Dated signature and rank of officer authorizing payment.)

IV—ACQUITTANCE

Received Rs. (Rs. only) as above, in full settlement of all demands on account of the contract referred to on reverse.

Date_____

Stamp

†Witness_____

Full signature of contractor

Paid by me _____

Dated initials of person actually making payment.

V—REMARKS

†Payment should be attested by some known person, when the payee's acknowledgment is given by a mark, seal or thumb-impression.

FORM No. 38

(See Chapter XV, paragraph 346)

(To be printed on foolscape breadthways)

Register of Repayment of_____Deposit at_____Treasury

Detail of original deposit			Date of Present repayment	Number of repayment vouchers	To whom repaid	Amount repaid		Initials of	
Date of receipt	Number as per register of receipt	Amount balance of deposit				In cash	By transfer	Accountant	Trea or disb offi
						Rs.	Rs.		

FORM No. 39

[See Chapter XV, paragraph 347, note]

(Bill for Repayment of deposits)

_____ Treasury month of_____, 19 .

HEAD OF SERVICE CHARGEABLE _____DEPOSITS

VOUCHER NO._____ LIST OF OF PAYMENTS

Original Number ___ Date of Deposit ___

Name of Depositor

Amount originally deposited Rupees

In this space a translation of the receipt form into Hindi should be given.

Examined and entered.

Accountant

Treasury

Pay Rupees

Treasury Officer.

Received this _____, day of_____, 19 , the sum of rupees _____ paise_____ being the amount payable_____

on account of the deposit described above Claiment's Signature

Stamp, if required.

Passed for payment

Rs._____

Judge, Magistrate or Collector

FORM No. 41

(See Chapter XV, paragraph 351)

Statement of lapsed* _____deposit of the_____

Treasury for the year 19 .

PARTICULAR OF DEPOSIT

FOR USE IN ACCOUNTANT-GENERAL'S OFFICE

Remarks

Y	No.	Balance lapsed		Number and date of refund order	Amount of refund sanctioned		Initials
		Rs.	p.		Rs.	p.	

*Civil, Criminal Courts or Revenue.

FORM No. 42

(See Chapter XV, paragraph 353)

Refund of Lapsed Deposits

To

THE ACCOUNTANT GENERAL/TREASURY OFFICER*

SIR,

THE following refunds of lapsed deposits aggregating Rupees_____ (in words) have been claimed by_____of whose identity and title to the money I have

satisfied myself. I request your sanction to the refund.

that the amount may be refunded.*

Class of deposit	Particulars of original deposit		Balance credited to Government	Date of lapsed statement	Amount claimed	Remarks
	Year	No.				
			Rs. p.		Rs. p.	

(Signature)

The_____, 19 .

Judge Magistrate or other Officer.

* Delete which ever not applicable.

REVERSE OF FORM No. 42

Accountant General's no.————————,dated————————

Sanctioned

Received payment.

Receipt Stamp.

Accountant General.

Claimant

Pay rupees ( )————————————only.

The————, 19 . Examined. Accountant.

Treasury Officer.

NOTE—The signature of the claimant should be obtained on this form and the form should be returned as a voucher in support of the debit.

FOR USE IN THE ACCOUNTANT GENERAL'S OFFICE

Admitted for /objected to Auditor-Superintendent.

Noted in the Number book of order Superintendent.

FORM no. 42-A

(See Chapter VIII, paragraph 166 II)

INDENT FOR SERVICE POSTAGE STAMPS

(To be used only in cases in which value of stamps is paid by cheque under paragraph 166 II, Account Rules).

No.————OFFICE OF THE————

Dated————the————, 19 .

To

THE TREASURY OFFICER,

Number	Description	Value
	Service Postcards—	

INDENT FOR SERVICE POSTAGE STAMPS

(To be used only in cases in which value of stamps is paid by cheque under paragraph 166 II, Account Rules).

No.————OFFICE OF THE————

Dated————the————, 19 .

To

THE TREASURY OFFICER,

Please supply this office with service postage stamps, etc. of the value of Rs. ( )————as detailed below :

Number	Description	Value
	Service Postcards—	

Paise service postage stamps		Paise service postage stamps	
	Ditto		Ditto
	Ditto		Ditto
	Ditto		Ditto
	Ditto		Ditto
Denomination wise	Ditto	Denomination wise	Ditto
	Ditto		Ditto
	Ditto		Ditto
	Ditto		Ditto
	Ditto		Ditto
	Ditto		Ditto
1 Rupee	Ditto	1 Rupee	Ditto
2 Rupees	Ditto	2 Rupees	Ditto
5 Ditto	Ditto	5 Ditto	Ditto
10 Ditto	Ditto	10 Ditto	Ditto
15 Ditto	Ditto	15 Ditto	Ditto
25 Ditto	Ditto	25 Ditto	Ditto
	Total Rs		Total Rs

Cheque no. _____, dated_____

Cash Book voucher no. _____, dated_____

Certified that the stamps are required for paying the postage on communications which are bona fide on the India Government Service or are otherwise covered by the list in rule 167 of the Indian Post Office Rules.

Accountant.

Signature and designation of the Indenting Officer.

A receipt for the amount sent herewith by cheque no.——dated————is requested.

Signature and designation of Indenting Officer.

FORM No. 42-B

(See Chapter XVIII, paragraph 385)

SCHEDULE OF GENERAL PROVIDENT FUND DEDUCTIONS

Important Instructions

(1) This form should not be used for transactions of other provident funds for which separate forms have been provided.

(2) The account numbers should be arranged in serial order. The guide letters, e.g. G.A. (for General Administration), P. (for Police) L. J., (for Law and Justice) should be invariably prefixed to account numbers.

(3) In the remarks column give reasons for discontinuance of subscriptions such as "Proceeded on leave," "Transferred to——— Office ————District," "Quitted service," "Died" or "Discontinued under Rule 7 or 11 of the General Provident Fund Rules, as the case may be."

(4) In the remarks column write description against every new name such as "New subscriber," "Came on transfer from———— Office ————District" "Resumed subscription."

(5) Separate schedule should be prepared in respect of persons whose accounts are kept by different Accountants General.

Office of the ———

(Here write the designation of the Drawing Officer and Station).

Deductions made from the salary for————————payable on 1st ————————

Name of Accounts Officer who maintains these accounts————————

(See instruction 5)

Account no.	Name	Pay or/and leave salary this month	Monthly subscription	Refund of withdrawal amount	No. of instalments	Total realised	Remarks
1	2	3	4	5	6	7	8
0.6"	2.0''	0.7''	0.6''	0.5''	0.4''	0.6''	1.11''
		Rs.	Rs.	Rs.		Rs.	

If interest is paid on advance, mention it in the remarks column.

Figures in columns 3, 4, 5 and 7 should be rounded to whole rupees.

Account Nos. may be written thus :

GA	AV
1200	47

Do not waste space. Use smaller form if the names are few.

The total of the schedule should be written both in figures and words.

REVERSE

Account no.	Name	Pay or/and leave salary this month	Monthly subscription	Refund of withdrawal amount	No. of instalments	Total realised	Remarks
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.		Rs.	

Station———————— Legible signature of Drawing Officer————————

Date———————— Designation————————

FOR USE IN THE AUDIT OFFICER

Voucher ————————Date of encashment————————

1. Certified that the name, amount of individual deduction and the total shown in column 7 have been checked by reference to the bill vide paragraph 224 of the Audit Manual.

2. Certified that the rates of pay as shown in column 3 have been verified with the amounts actually drawn in the bill.

Dated initial of the Auditor————————

Department Audit Section————————

FORM No. 42-B-1

(See Chapter XVIII, paragraph 385)

(To be printed on pink paper)

SCHEDULE OF*———————— PROVIDENT FUND DEDUCTIONS

Important Instructions

(1) This form should not be used for transactions of the General Provident Fund and the Contributory Provident Pension Fund under the U.P. Contributory Provident Fund Pension Insurance Rules, 1948, for which separate forms have been provided.

(2) In column 1 quote account numbers unfailingly. The account numbers should be arranged in serial order. The guide letters, e.g. Ay. (for I.C.S. Provident Fund), Cy. (for Contributory Provident Fund), should be invariably prefixed to account number.

(3) In the remarks column give reasons for discontinuance of subscriptions such as "Proceeded on leave," "Transferred to——— Office ———District," "Quitted service," "Died," or "Discontinued under Rule 7 of the Contributory Provident Fund Rules, (U.P.) or Rule 3 of the I.C.S. Provident Fund Rules, as the case may be."

(4) In the remarks column write description against every new name such as "New subscriber," "Came on transfer from——— Office ———District" "Resumed subscription."

(5) Separate schedules should be prepared in respect of persons whose accounts are kept by different Accountants General.

Office of the——————

(Here write the designation of the Drawing Officer and Station).

Deductions made from the salary for—————— payable on 1st ——————

Name of Accounts Officer who maintains these accounts————————————

(See instruction 5)

Account no.	Name	Pay or/and leave salary this month	Monthly subscription	Refund of withdrawal amount	No. of instalments	Total realised	Remarks
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.		Rs.	

*Please fill in the name of the Provident Fund here.

If interest is paid on advance, mention it in the remarks column.

Figures in columns 3, 4, 5 and 7 should be rounded to whole rupees. Account nos. may be written thus :

AY	CY
47	1200

Do not waste space. Use smaller form if the names are few.

The total of the schedule be written both in figures and words.

(REVERSE)

Account no.	Name	Pay or/and leave salary this month	Monthly subscription	Refund of withdrawal amount	No. of instalments	Total realised	Remarks
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.		Rs.	

Station————— Legible signature of Drawing Officer————

Date————— Designation————

FOR USE IN THE AUDIT OFFICER

Voucher ————Date of encashment————

1. Certified that the name, amount of individual deduction and the total shown in column 7 have been checked by reference to the bill vide paragraph 224 of the Audit Manual.

2. Certified that the rates of pay as shown in column 3 have been verified with the amounts actually drawn in the bill.

Dated initial of the Auditor————

Department Audit Section————————

FORM No. 42-B-2

(See Chapter XVIII, paragraph 385)

(To be printed on yellow paper)

SCHEDULE OF CONTRIBUTORY PROVIDENT PENSION FUND DEDUCTIONS

(Under the U. P. Contributory Provident Fund Pension Insurance Rules, 1948)

Important Instructions

(1) This form should be used solely for the record of transactions for the Contributory Provident Pension Fund in respect of the permanent pensionable employees of the U.P. Government. It should not be used for transactions of other Provident Funds for which separate forms have been provided.

(2) The account numbers should be arranged in serial order. The guide letter, e.g. Con-GA/39, should be invariably prefixed to account numbers.

(3) In the remarks column give reason for discontinuance of subscriptions such as "Proceeded on leave," "Transferred to————Office ————District," "Quitted service," "Died" or "Discontinued under Rule 7 of the Contributory Provident Fund Rules (U.P.) read with Rule 15 of the U.P. Contributory Provident Fund-Pension Insurance Rules, 1948."

(4) In the remarks column write description against every new name such as "New subscriber," "Came on transfer from———— Office ————District," "Resumed subscription."

Office of the————————

(Here write the designation of the Drawing Officer and Station).

Deductions made from the salary for————payable on 1st————.

Name of Accounts Officer who maintains these Accounts————.

1	2	3	4	5	6	7	
Account no	Name of subscriber	Month's emoluments†	Amount realised as C.P. Fund subscription	Amount of Insurance premium payable to U.P. State Insurance Fund	No. of Policies of the U.P. State Insurance Fund	[(4)—(5)] Net amount of C.P. Fund subscription	Re wit

If interest is paid on advance, mention it in the remarks column.

*The figures in columns 7 and 8 should be in whole rupees, vide clause (a) of Rule 7 of the U.P. Contributory Provident Fund-Pension Insurance Rules, 1948.

Account nos, may be written thus : Con. GA/139.

Do not waste space. Use smaller form if the names are few.

The total of the schedules should be written both in figures and words.

If the pay is drawn in arrears, the date of the encashment of the bill should be mentioned in the remarks column.

†For definition of emoluments see clause 2 of Rule 8 of the C.P. Fund Rules, U.P.

(REVERSE)

1	2	3	4	5	6	7*	8	9	10

Station_____ Legible signature of the Drawing Officer———

Date——— Designation———————

FOR USE IN THE AUDIT OFFICE

Voucher ..... date of encashment .....

1. Certified that the name, amounts of individual deduction and the net amount shown in column 7 has been checked by reference to the bill vide paragraph 224 of the Audit Manual.

2. Certified that the rates of pay as shown in column 3 have been verified with the amounts actually drawn in the bill.

Dated initials or the Auditor.....

Department Audit section.....

FORM No. 42-C

(See Chapter XVIII, paragraph 385)

————————Department.

————————————Office.

Schedule of deductions on account of subscriptions to Postal Life Insurance for the month of————————

Number of policy	Number of subscriber	Period of pay bill	Amount recovered	Remarks
1	2	3	4	5

Signature————————

Designation————————

FORM No. 42-D

(See Chapter XVIII, paragraph 385)

Schedule of deduction on account of the Family Pension Fund / Widows and Orphans Fund realized during the month of* 19 , through the

Ledger folio†	Office through which paid‡	Subscribers			Wife				S
		Name	Designation	Period of pay bill	Promotion donation	Marriage donation	Excess age donation	Disparity donation	
1	2	3	4	5	6	7	8	9	
					Rs p	Rs p	Rs p	Rs p	

*Month of realization.

†For use in the Fund section.

‡Accountant General will use this column for entering the names of the Treasuries.

Station———— Signature————

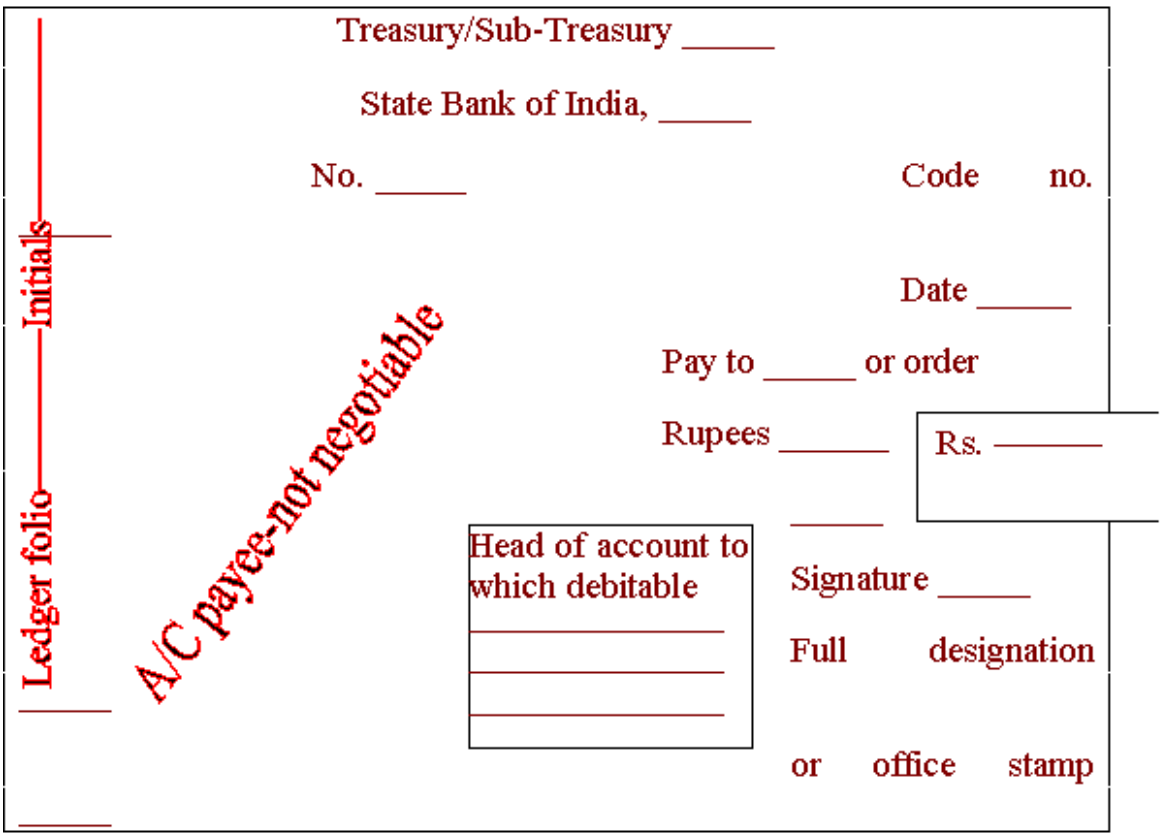
Date————19 . Designation————

NOTE—Separate lists should be rendered for deduction on account of Indian Military Service Family Pensions of the old Presidencies.

FORM No. 42-E

(See CHAPTER III PARAGRAPH 64—B)

Form of Cheque



FORM no. 42-F

(See Chapter XV, paragraph 340-A)

Form of cheque book for Personal ledger Accounts

COUNTERFOIL

BOOK NO. Place _____

CHEQUE NO. Date _____

To THE TREASURY/SUB-TREASURY OFFICER_____

Under Rupees——
_____

GOVERNMENT OF UTTAR PRADESH

PERSONAL LEDGER ACCOUNT

BOOK NO. Place _____

CHEQUE NO. Date _____

Pay to ————————

Rupees ———————— by debit to the Personal Ledger Account of

Rs.————————

Signature of Administrator.

TO THE TREASURY/SUB-TREASURY OFFICER_____

Pay to————or order

Rs._____

Rupees————————

by debit to the Personal Ledger Account of————————

Drawer's Signature,

Designation.

N.B.—This cheque is current for three months only from the month of issue, thus a cheque issued on any date of January will be payable by 30th April.

This amendment made vide C. S. no. 98 dated 16-03-1992.

FORM No. 42-G

(See Paragraphs 209 and 223)

Grant-in-aid/Loan Bill

No. _____

Head of Account ————————

Received the sum of Rs. ———————— (————————) being the grant-in-aid/loan for the period ———————— sanctioned by ———————— in his letter no. ————————, dated ———————— (copy enclosed).

Signature.

Dated ————————

Designation

Countersigned for Rs. ————————

Signature

Dated ———————— Designation.

For use in Treasury

Pay Rs. ———————— (————————)

Treasury Officer.

Treasury Accountant.

For use in Accountant General's Office

Admitted Rs. _____

Objected to Rs. _____

Reason of objection _____

Auditor Superintendent. Gazetted Officer_____

FORM No. 42-H

(See Chapter XI, paragraph 250-A)

Bill for the refund of excess amounts paid by a loan in repayment of the principal of loan or/and interest thereon.

_____Treasury Month of_____19 .

Heads of service chargeable

1. Major Head

2. Minor and Sub-Head

3. Primary and Secondary units of payment for the appropriation.

Voucher no.———List of

Month of———19

Received the sum of Rs. _____ (_____ being the refund of amount paid in excess in respect of the principal of loan_____(Give details of loan and its amount) and/or interest thereon sanctioned) by _____ in his letter no. _____ , dated _____ (attested copy enclosed).

Dated _____ 19 .

Signature

Designation

(A) In case of payment at the Treasury.

Passed for payment of Rs. ——————

Examined ——————

Dated —————— 19 .

Treasury Officer.

(B) In case of payment at the Bank.

To

THE AGENT, STATE BANK OF INDIA ——————

Please pay Rs.* ——————

*To be stated in words and in figures.

—————— Treasury.

Dated —————— 19 .

Treasury Officer.

Payee's Discharge to the Bank

Received Payment.

Name——————

Office——————

For use in Accountant General's Office.

Admitted.

Rs.

Objected to Rs.

Reasons of objection————————

Auditor Section Officer Gazetted Officer.

FORM No. 42-I

(See Paragraph 369-H)

FORM OF UTILISATION CERTIFICATE

Serial no. letter no. amount and date	Certified that out of Rs.————of Grants-in-aid sanctioned during the year————in favour of————under this office/Department letter no., given in the margin and Rs.———— ——on account of unspent balance of the previous year, a sum of Rs.————has been utilised for the purpose of————

Total

for which it was sanctioned and that the balance of Rs..... remaining unutilised at the end of the year has been surrendered to Government (vide no.———————— dated ————————)/ will be adjusted towards the grant-in-aid payable during the next year————————

2. Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of check exercised :

1.

2.

3.

4.

5.

Signature————————

Designation————————

Date————————

FORM NO. 42-J

(SEE PARAGRAPH-184)

Register of detailed bills of contingent expenditure
Countersigned by.....

Designation of the Drawing and Disbursing Officer.....year.....

Serial No.	*Number and date of the Abstract Contingent bill*	*Amount of the Abstract Contingent bill*	*Brief description of the purpose for which amount is drawn*	*Vouchers no. and date*	*Date of receipt of detail contingent bill in the office*
1	*2*	*3*	*4*	*5*	*6*

Details of Head of Account	*Appropriation for each head of Accountant*	*Total*	*Description of disallowed (—) re-allowed (—) sub-vouchers alongwith no. etc.*	*Amount*	*Net Amount Allowed*	*Initials of the Controlling Officer*	*Date of despatch to the Accountant General*

Form 42-J inserted vide C. S. no. 91 dated 06-04-1989

INDEX

Paragraph

A

ABSENTEE STATEMENT (S)—

An—should accompany pay bill of establishment where necessary — 134

Preparation and submission of consolidated———— by controlling officers in respect of certain establishment — 134(b)

ACCOUNT (S)—

All transactions of Government must be brought to— — 19

ACCOUNTANT GENERAL—

The term————defined — 5

Audit of Revenue by————— — 86

397—400-D

ACCOUNTS RECORDS—

Rules regarding the destruction of—— — 85-C and Appendix XVI

ACCOUNT RULES—

Responsibility for observance of— — 397—400-D

ACQUISITION OR LEASING—

General principles for the construction—of residences for Government officials 264-A (ii)

ADJUSTMENT(S)— 85, 85-A and

Rules regarding——between different Governments Apendix IX.

ADVANCE(S)—

———may be granted for expenses connected with a remittance 249 (d)

of treasure 249 (e)

—may be granted for Government law suits

An——may be made to a Government servant for the purchase 244-A (ii)

of a house

An——may be made to a Government servant to effect repairs to 244-A (iv)

his house

Interest at a rate specifically fixed by the Government for the pur- 242 Note 2

pose will be charged on certain classes of——

Government should forward to the Accountant General an annual 243

estimate of—— 251—254

Forms of drawal and repayment of——— 244-A-M

Rules regarding house building———

Rules regarding loans and——included in the State Advance and 216—240

Loan Account

Rules regarding the grant of——to contractors and disbursed in 312,313-A

connexion with Government works

Rules regarding the grant of—-to a Government servant on transfer	249 (a)
Rules regarding the grant of—to a Government servant on arrival in India on first appointment or on return from leave	249 (b)
Rules regarding—for purchase of conveyances	245—248
Conditions of repayment of—	250
Payment of—which involve the breach of any of the canons propriety is not permissible	242 Note 1
ADVANCE(S)—(concluded)—	
ADVANCES—HOUSE BUILDING—	
Rules regarding—	244—AL
ADVANCES MISCELLANEOUS—	
Rules regarding	242—254
ADVANCES—PERMANENT—	
Rules regarding—	67
ADVANCES—CONTINGENT—	
Rules regarding the grant of———during tour	249 (c)
ADVERTISING CHARGES—	
Rules regarding—	Appendix X-Rule 1
AGREEMENT—	
———between the Governor of Uttar Pradesh and the Reserve Bank of India	Annexure A to Appendix II
General principles to be observed by Government officers in entering into an—— or contract on behalf of the Government	307 and Appendix XIX
ALTERATIONS—	
———in vouchers	47(d)
———of dates of births	127-A—Note

———of pay of gazetted Government servants 114

Corrections and—in cheques issued on the Bank to be attested by full signature 58 Note 4

Proposals for———of establishment 128—130

ANNUAL ESTABLISHMENT RETURNS—

Rules for the preparation of— 127-127-A

ARREARS OF PAY AND ALLOWANCES—

Period within which———may be paid 74

Preparation of bills for——— 141

ATTACHMENTS—

———of pay and allowances to be noted on last-pay certificates 102—(1)

———of pay and allowances for debt 107-B

—of pay and allowances for debt of Government servants in the United Kingdom 107-C(2)

ATTORNEY—POWERS OF—

Register of———to be kept in the Treasury 103(a) Note

AUDIT—

Extent of———performed on Government charges 78

AUDIT OBJECTIONS—

Procedure to be followed by Treasury Officers in connexion with 81

Prompt attention to—— 79

Prompt recovery of amounts disallowed under—— 80

Rules regarding—— 79—81

AUDIT AND ACCOUNTS ORDER—

——issued under section 166(2) and (3) of the Extracts from—— 6 and Appendix 1

The term——defined 6

AVERAGE COST—

Calculation of——of pay of a post 129 (b)

Notes and Appendix VIII

B

BANK—

Claims against Government at places where Treasury business is conducted by a branch of the——to be first presented at the Government Treasury 45-E(1)

Procedure for the receipt of Government dues at places where the Government Treasury banks with the branch of the— 31-A

Rules regarding the execution of Bond of indemnity by—a for drawing leave salaries, etc. 103—103—A

The term——defined 7

BILL (S)—

Circumstances in which a——or a voucher may be signed by a person other than the head of the office 47 (g) Notes

Circumstances in which copies of—for remittances may be issued 75

Forms of——to be used in connexion with works expenditure 310—311

Government accept no responsibility for loss or misappropriation on——sent through a messenger for encashment 111

Period of currency of——cheques and vouchers, etc. Appendix XV

Procedure to be followed by Treasury Officers when cashing——received from Government servants at a distance from the Treasury 48

The subscriber to a service fund is himself responsible for seeing that proper deductions are 383

made from——

BILL(S)—TRAVELLING ALLOWANCES—

Form of——of a Gazetted Government servant 118

Register of——to be maintained by countersigning officers 119

BINDING CHARGES—

Rules regarding—— Appendix X-22

BOND OF INDEMNITY—

Form of—— 103 and Appendix-VI

Rules regarding the——for drawing leave salaries etc. 103

BOOKS—

Rules regarding the purchase of—— Appendix X-2

BOOK TRANSFER—

Adjustment of transactions by—— 85, 85-A and 189—191 and Appendix IX.

The term——defined 8

BUILDINGS—

Classification of repairs to Government— 270

Records to be maintained in connexion with Government— 265

The responsibility for works in connexion with Government——generally devolves on the Local Officer 264

Register of Government— 269

Rules regarding construction, repairs and maintenance of Government— 261—317

BULLION—JEWELLERY, ETC—

—may be received in the Treasury in special cases 39

C

CAMP FURNITURE—

Rules regarding purchase of— Appendix IX-37

CANCELLATIONS OF DRAFTS—

Rules regarding the——for remittances 330—332

CANTONMENT TAXES—

Rules for the payment of— Appendix X-30

CAPITAL AND REVENUE ACCOUNTS—

Maintenance of——for Government buildings 268

CASH BALANCE—

Procedure for the periodical verification of—in an office 29 and 30

CASH CHESTS —

A department should not ordinarily require its—being kept in the Treasury 35

Cases in which departmental—may be kept in the single lock 38-A

Cases in which departmental—are permitted to be lodged in the Treasury 36

Procedure to be followed in connexion with the receipt and return of departmental—in the Treasury 36 and 38

CATTLE—

Sale proceeds of impounded——how treated 344 (a)

CHALAN—

Money paid into a Government Treasury should be presented with a—— 31—34

CHEQUE(S)—

—from books obtained from a Treasury should not 55

be drawn on other Treasuries

—may be accepted in payment of departmental receipts — 24

—not to be issued for sums less than Rs. 10 — 59

—on banks received in payment of Government dues at places where Treasury business is conducted by the State Bank must be crossed — 25

—to be written in special cheque writing ink — 58 Note (2)

A separate———book should be used for each Treasury or Sub-Treasury — 55

Corrections and alterations in———issued on the Bank to be attested by full signature — 58 Note (4)

Endorsement on——— — 64

Form of drawing———in favour of persons not employed in Government service or of private persons, etc. — 64

Government accepts no responsibility for loss or misappropriation on———sent through a messenger for encashment — 111

Period of currency of——issued by officers of different departments — 62 and Appendix XV

Precautions to be taken in writing the amount of——— — 58

Procedure for the custody of———books — 57

Procedure to be followed in drawing———not for cash payment but for credit to some other account — 64 Note 2

Procedure to be followed in issuing——— on Sub-Treasuries — 63

Procedure to be followed in sending a specimen signature of a Government servant authorized to draw——— — 66

Procedure to be followed when———are accepted in — 25-25-B

payment of Government dues

Procedure to be followed in obtaining———books 54

Procedure to be followed when a———is lost 65

Rules regarding the issue of——— 53—66

The Treasury or the Bank to be advised before a new——— book is brought into use 56

Rules regarding payment of contingent bills by— 53-Note, App. VII

CLAIMS AGAINST GOVERNMENT—

Prompt settlement of——— 159

CLAIMS—ARREAR—

Rules regarding payment of——— 74

CLAIMS TO REVENUE

Remissions and abandonments of——— 82-A

CLOCKS—

Rules regarding the purchase of office——— Appendix X-3

COLLECTOR—(or DISTRICT OFFICER

The term—defined 10

COMMISSION TO BANKS—

Rules regarding the payment of——— Appendix X-4

COMMUNICATION AND EFFECT OF SANCTION

Rule regarding 372—380

COMPENSATION FINES—

Deposits of——— 343 (b)

COMPENSATION FOR LAND—

Rules regarding———taken up for public purposes 198—203 and Appendix XI

COMPENSATION FOR LOSS OF PROPERTY—

Rules regarding the payment of———to Government servants — Appendix X-5 10-A and Appendix 1-A

COMPTROLLER AND AUDITOR GENERAL'S ACT.

CONTINGENCIES—

Definition of—— — 150

Rules regarding—— — 150—193

CONTINGENCIES—CONTRACT—

Definition of—— — 153 (a)

CONTINGENCIES—COUNTERSIGNED—

Definition of—— — 153 (e)

CONTINGENCIES—RECURRING—

The sanction of competent authority is required for—— — 165

CONTINGENCIES—SPECIAL—

Definition of——153 (c)

CONTINGENT BILLS—

Forms of—— — 176—187

Money should not be withdrawn from the Treasury on——unless required for immediate disbursement — 162

Officers who are permitted to draw——under their own signature — 176 Note (2)

Pay and allowances are not drawn on——with certain exception — 156

CONTINGENT CHARGES—

———are to be recorded in the accounts in the month in which they are disbursed from the Treasury — 164

——in respect of which advance payments may be — 162

made

——incurred on account of wages of coolies should be supported by a certificate from the disbursing officer 157

——may not be incurred in excess of the amount provided in the budget without a previous extra appropriation being obtained 158

——really due by Government should be paid without delay 160 and 161

All—incurred must be paid and drawn without delay 159

Charges against two major heads may not be included in the same bill of—— 163

Classification of—— 153

For of bills forms drawing—— 176—187

Government servants should exercise vigilance in incurring—— 169

Procedure for the adjustments of——incurred for another office 192

Registers to be maintained in respect of 173—175

The duties and responsibilities of controlling officers in respect of 171—172

The duties and responsibilities of the drawing officer in connexion with—— 169—170

——paid by cheques— Rules regarding Appendix-VII

CONTINGENT EXPENDITURE—

Miscellaneous rules regarding———on certain subjects 193 and Appendix X

CONTRACTORS—

Advances to———and disbursers 312—313-A

CONTRACTS—

General principles to be observed by Government officers in entering into——or agreements on behalf of the Government — 307 and Appendix XIX

CONTRACTS—(concluded)—

Lumpsum———to be adopted as far as possible for the execution of petty and minor works — 307

CONTRIBUTIONS—

The recovery of———is watched by the Accountant General — 95

Payments of grants-in-aid and——— — 209 and Chapter XVI-A

CONTROLLING OFFICERS—

The duties and responsibilities of———in respect of contingent charges — 171 and 172

The duty of seeing that departmental revenue receipts are collected and paid into the Treasury rests on the——— — 87

CONVERSION—

———of a rentable residential building into non-residential — 291—A

CONVEYANCE HIRE—

Rules regarding the payments of———charges — Appendix X-6

CONVEYANCES—

Advances for the purchase of——— — 245—248

CONVICT CHARGES—

Realization of———from other Governments — 96

CO-OPERATIVE SOCIETIES-DUE RECOVERY OF— — 107 C C

COPIES—

Circumstances in which———of documents may be issued — 75

CORRECTIONS—

———and alteration in cheques issued on the Bank to be attested by full signature — 58 Note 4

Manner in which—in accounts vouchers etc. may be made — 83

COUNTERSIGNING OFFICER—

Responsibility of a———for over-charges — 76 and 77

CURRENCY—PERIOD OF—

———of vouchers, drafts, cheques, etc. — Appendix XV

CURRENCY NOTES—

Departmental receipts may be realized in———of all denominations — 23

CUSTOMS DUTY—

Claims for refund of excess———or for recovery of———short levied on Government stores should not be made if the amount involved is less than five rupees — Appendix X-8

D

DATE OF BIRTH—

Authorities by whom the———of a Government servant may be altered — 127-A Note

DATE OF PAYMENT—

——to be quoted by payees in the acknowledgments on sub-vouchers, acquittance rolls, etc. — 47 (k)

DEATH—

Pay and allowances and pension are admissible for the day of——— — 99 (a)

Procedure for the payment of pay and allowances of a Government servant after his——— — 99 (b)

Rules regarding the procedure to be followed in the — 99—102

case of—— of Government servants and pensioners

DEDUCTIONS—

Authority for———made in a bill should be quoited 47 (j)

Fund——— 104-104-A

Rent——— 107-A

DEEDS—

Procedure to be followed for deposits and return of valuables security bonds———etc., in the Treasury 38

DEFALCATIONS—

Rules regarding——— 82-82-B and Appendix XIX-B

DEFINITIONS—

——of the terms used in this volume 4—18

DEPARTMENTAL CASH CHESTS—

Rules regarding the custody in Government Treasury of——— 35—40

DEPARTMENTAL RECEIPTS—

Government servants receiving money in payment of———must give the payer a receipt 26

DEPARTMENTAL REVENUES—

Rectification of wrong credits of——— 87 (b)

Responsibility for payment of———into Treasury 87 (a)

DEPOSITS—

Amounts which may be credited to any known head of account should not be credited to——— 342

Authority required for credit as——— 342

Classification of——— 340

Lapse of——— 351—353

Rules regarding———	340—361-A
Rules regarding the repayments of———	346—346-A
The treatment of certain items as———is prohibited	343
DEPOSIT(S)—CIVIL COURT—	
Definition of———	340
Rules regarding———	354—360
DEPOSITS—CRIMINAL COURTS—	
Definition of———	340
Rules regardings———	354—360
DEPOSITS—PERSONAL—	
Definition of———	340
Repayments of———made only on cheques	361
DEPOSITS—REVENUE—	
Definition of———	340
DEPOSITS—SECURITY—	
Rules regarding———	69—73
DESTRUCTION—	
———of accounts records	85-C and Appendix XVI
DISALLOWANCE(S)—	
———against a Government servant transferred to another district to be communicated to the Treasury Officer of that district	81 Note 1
A Treasury Officer should not enter into any correspondence in connexion with a———	81 Note 5
Period within which a representation or protest against———may be submitted to an administrative authority	81 Note 2
Procedure to be followed in adjusting———on	186

contingent bills

Registers of———to be maintained at the Treasury 81 Note 4

DISCOUNT ON CHEQUES—

Rules regarding the payment of——— Appendix X-7

DISCOUNT ON STAMPS—

Rules regarding the payment of——— 204

DISCRETIONARY GRANTS BY MINISTERS—

———Rules regarding Appendix X-A

DISPUTABLE CLAIMS—

———not to be honoured by Treasury Officers Appendix II-18

DRAWEE—

Definition of the term———of a Bank Draft 320-A

DRAWER—

Definition of the term——of a Bank Draft 320-A

DRAWING OFFICERS—

Responsibility of———for overcharges 76 and 77

The duties and responsibilities of———in respect of contingent charges 169 and 170

The responsibility of———for amounts drawn on pay bills of establishment 138

DUPLICATES—

———of bills or vouchers may be kept in certain cases 75

Circumstances in which———of documents may be issued 327-329

Rules regarding the issue of———of Government Drafts 50 Note 3

E

EFFICIENCY BAR—

The approval of the competent authority should be obtained before increments over an———in a time-scale of pay are drawn — 114 Note, and 137 Note

ELECTRIC INSTALLATION—

Rules relating to works connected with——— — 277—277-A

ENDORSEMENTS—

Vouchers containing unauthorized, incomplete or irregular ———should not be paid at the Treasury — 47 (l)

ERASURES—

———on vouchers and bills — 47 (d) and 83-A

———in accounts, vouchers, etc., are strictly prohibited — 83

ESTABLISHMENT (S)—

Division of———into sections for the purpose of bills and other returns — 125

Rules regarding———charges — 125—149

ESTABLISHMENT(S)—(Concluded)—

Rules regarding the preparation of pay bills of_____ — 131—137

Rules regarding the preparation of proposition statements of_____ — 128—130

Rules regarding the preparation of the annual returns of_____ — 127—127-A

The consent of the Accountant General should be obtained to any changes in the arrangement and to the introduction of any new sections in an_____ — 126 (b)

ESTIMATES—

_____for special repairs and additions and alterations to buildings to be sent to Divisional Engineers for scrutiny — 271 and 273

Rules regarding the preparation of _____for repairs relating to Government buildings 273—274

EXAMINER, LOCAL FUND ACCOUNTS—

Audit of accounts of Local Bodies and Institutions under _____receiving grants-in-aid 369-K

EXPENDITURE—

Classification of_____by heads and whether voted or charged to be entered on vouchers 47(e)

General principles governing the incurring of liability and settlement of claims on account of_____ 158—162

F

FEES—

Rules for accounting of_____received by Government servants for work done for private bodies 361-A

Schedule of_____ to be paid to architects and others in connexion with the execution of Government works 305 (b) and (c)

FIDELITY BONDS—

_____of insurance companies may, in certain cases, be accepted as security from Government servants 71-A and 71-C

FINES—

_____are not to be placed in deposit 343 (b)

FIXTURES—

Rules regarding expenditure on_____of Government buildings Appendix X-10

FOREIGN SERVICE—

Recovery of subscription to a service fund in the case of a Government servant on_____ 386

FUND DEDUCTIONS—

The duty of making_____devolves on the drawers of bills 104

The Treasury Officer is responsible for checking the recovery of certain classes of_____ 104-A

FUNDS—

See under Service Funds

FURNITURE—

List of articles of_____purchase of which from Government Funds is permissible Appendix X—37

Portraits of distinguished Government servants may be treated as_____ Appendix X—11

G

GARDEN CHARGES—

Certain_____may be incurred by District Magistrates Appendix X—12a

GAZETTED GOVERNMENT SERVANT(S)—

Rules regarding the drawal of pay and allowances of_____ 108—121-A

The pay and allowances, leave salary payable to a_____should not be drawn until the Accountant General has intimated the rate of payment 112

GENERAL PROVIDENT FUND—

Procedure for the drawal of advances from the_____ 388

GOVERNMENTS—

Rules, regarding adjustments between_____ 85, 85-A and Appendix IX.

GOVERNMENT MONEY—

Rules for the safe carriage of_____ Appendix XVII

GOVERNMENT RESIDENCES—

Instructions in regard to the term of occupation of_____ 291-B

GOVERNMENT SECURITIES—

_____received from contractors, etc., not to be treated as revenue — 342 Note

GRANTS-IN-AID—

Payments of_____and contributions — 209 and Chapter XVI-A

The Examiner, Local Fund Accounts, will furnish a utilization certificate in respect of_____given to bodies or institutions under his audit — 369-K

H

HEAD(S) OF DEPARTMENT(S)—

_____may sanction the alteration of the date of birth of a Government servant — 127-A Note 13

The term_____defined — 13 Note

List of officers declared_____ — and Annexure to chap. II

HEALTH CERTIFICATE—

_____of Government servants newly appointed should accompany pay bills — 136

The_____of a gazetted Government servant newly appointed should be attached to his first pay bill — 118

HOLIDAY(S)—

Date by which certain classes of bills may be cashed when the first day of the following month is_____ — 97 Note

HONORARIUM—

The_____of a gazetted Government servant may be drawn without the A.G.’s authority — 112

HOT WEATHER CHARGES—

_____are to be treated like other contingent expenditure — Appendix X—B

HOUSE BUILDING ADVANCES—

Rule to be followed in sanctioning_____ 244-A—244-L

I

IMPREST

Rules regarding_____account or Permanent Advance 67

INCREASE OF PAY OR ALLOWANCES—

No payment may be made on account of_____until the expenditure has been provided for in the budget and duly sanctioned 74 (c)

Period within which claims for_____may be paid 74 (a) (1)

INCREMENTS(S)—

The approval of the competent authority should be obtained before an_____over an efficiency bar in the time-scale is drawn 137

INCREMENT CERTIFICATE—

_____should accompany pay bills where necessary 137

INDEMNITY BONDS—

Rules for the issue of_____for drawing leave salary and pension 103

INEVITABLE PAYMENTS—

Rules regarding_____ 160 and 161

INSPECTING OFFICERS—

Procedure for the drawal of contingent charges incurred by an_____ 188

INSTALLATIONS—

Records to be maintained in connexion with_____in Government buildings 265 (b)

INTER DEPARTMENTAL TRANSFERS—

Procedure for the record and adjustments of charges on account of_____ 189—191

Rules regarding_____ 189 and Appendix IX.

INTEREST—

_____at the rate specifically fixed for the purpose is leviable on certain classes of advances 242 Note 2

Action to be taken in connexion with defaults in the payment of _____on loans and advances 226 and 228

Calculation of_____on loans and advances 225

Rates of_____ to be levied on loans and advances included in the State Advance and Loan Account 220

Rule regarding_____in case of premature death of a Government Servant 242-Rule(2)

J

JAIL'S SUPPLIES—

Rules regarding_____ Appendix X—14

JEWELLERY—

Bullion and_____and other valuables received on behalf of Government may be lodged in the Treasury for custody 36

_____bullion, etc., not be treated as deposits 345

Conditions under which certain Government servants are permitted to deposit their_____and other valuables in the Treasury for safe custody 39

L

LAND (S)—

A report should be sent to Government whenever a_____taken for public purposes is to be relinquished 202

Rules regarding the acquisition_____for public purposes 198—203 and Appendix XI

LAST PAY CERTIFICATE (S)—

_____should accompany pay bills is the case of a Government servant transferred from another office	136
A_____may be issued for an establishment accompanying and inspecting officer to enable him to draw pay from another treasury	149
Demand received against a Government servant after the issue of his_____to be communicated to the Treasury to which be has been transferred	102 (1)
Forms of_____	102 and Appendix V.
Instructions for the prepartion of_____ in the case of non-gazetted Government servants	104-A
No further payment to be made to a Government servant for whom a_____has been issued	101
Rules regarding_____	101—102
LEASING—	
General principles for the construction, acquisition or_____of residences for Government officials	264-A (ii)
LEAVE SALARY (IES)—	
Place at which the_____of a Government servant may be paid	98 and 98-A
Rules regarding the payment of_____to the agent of a Government servant	103
The_____of a gazetted Government servant in the pay scale the maximum of which exceeds Rs. 1200 per month should not be drawn until the Accountant General has intimated the rate	112 and Note 2
The_____of a non-gazetted Government servant should be drawn from the Treasury from which his pay is ordinarily disbursed	138
LIVERIES—AND WARM CLOTHING—	
Rule regarding the supply of_____	Appendix X-16
LOANS AND ADVANCES—	

Rules regarding_____ 216—240-B

Mode of drawing and repayment of_____ 223 and 224

LOCAL FUNDS (S)—

Annual verification of balances of_____at a Treasury 367

Definition of the term_____ 362

Procedure to be followed when Government has to incur charges on account of a_____ 369

Rules regarding_____ 362—369

The account of_____at a Government Treasury is a pure banking account 364

The transaction of_____are not included in the Government Accounts 362

LOSSES—

_____or defalcations of public money, stores, etc. to be reported to the Accountant General 82

Rules regarding the disposal of cases of_____of Government money 82, 82-B and Appendix XIX-B.

LUMPSUM CONTRACTS—

Payments for work done on_____ 311

M

MEDICAL STORES—

Local purchase of certain_____by_____the Chemical Examiner Appendix X-17

MEMBERS OF LEGISLATURE—

Pay bills of the_____rules regarding 107-D to 107-H

MINOR WORK(S)—

_____are to be initiated by the Heads of Civil Departments 297

All_____to be carried out by the Public Works Department 297

Definition of_____ 262

Provision of funds for_____ 298

Rules regarding the construction of_____ 297—298

The responsibility for the execution of_____devolves on the Public Works Department 264 (b)

MISCELLANEOUS CHARGES—

Rules regarding_____ (Refunds of Revenue) 194—209

MISCELLANEOUS DEMANDS—

Realization of_____Government 95

MONEY(S)—

_____tendered as Government revenue should not be kept apart from the Government Account 21

All Government_____to be retained in Government Treasury or deposited in the Bank 20

Conditions under which treasurers are permitted to keep in Treasuries private_____ 40

Defalcations or losses of public_____, etc., to be reported to Accountant General 82

Government does not accept any responsibility for losses or defalcation of private—of a treasurer kept at the Treasury 40 (5)

Rules regarding the receipt and custody of Government_____ 19—34-A

Rules regarding the safe custody of Government_____in a department or office 28

MORTGAGE BOND—

Form of_____for house building advances 244-E

Form of_____for motor advances 245-N (2) and (3)

Form of_____for motor-cycle advances 246 Note

MOTOR CARS—

Rules regarding charges on account of the maintenance and up-keep of Government_____ Appendix X-18

MOTOR CAR (BOAT AND CYCLE) or Scooter

Rules regarding the grant of advances for the purchase of_____ 245—246

MOTOR-TRANSPORT—

All touring officers are authorized to use_____for the conveyance of their camp equipment Appendix X-41

MUNICIPAL TAXES—

Rules regarding the payment of_____ Appendix X-10

MUSTER ROLLS—

Rules regarding_____ 307-A

N

NAZUL—

Rules regarding_____contingent charges Appendix X-19

NEWSPAPERS—

Rules regarding the purchase of_____ Appendix X-2

NON-GAZETTED GOVERNMENT SERVANTS—

The pay and allowances of certain classes of_____are drawn on forms of pay bills for gazetted Government servants 109

NON-RESIDENTIAL BUILDINGS—

Rules regarding the recovery of rents of_____ 291-D

NOTARIES PUBLIC—

Government servants appointed as_____are subject to certain conditions allowed to appropriate 21—A(f)

departmental receipts for departmental expenditure

O

OBJECTIONS—

Duties of Treasury Officers in connexion with audit_____ 79—81-B

OFFICE—

Transfer of_____of gazetted Government servants to be reported to the Accountant General 115

ORIENTAL LANGUAGES—

Procedure for the drawal of rewards for proficiency in_____ 120

OVERCHARGES—

Rules regarding the responsibility of different authorities for_____ 76 and 77

OVERDUE CHARGES—

Recovery of_____for electric supply made to Government servants. 91-A

OVER PAYMENTS—

Rules regarding the recovery of_____ 81-A and 81-B

OVER WRITINGS—

_____or erasures in accounts, vouchers, etc., are strictly prohibited 83 and 83-A

P

PARTNERSHIP CONCERNS—

Payments claims of_____ 45-F

PAY AND ALLOWANCES—

_____are not be treated as deposits 343 (a)

_____may be drawn for the day of a person’s death 99 (a)

_____may be paid only on the personal claim of the gazetted Government servant concerned	110
_____of a gazetted Government servant may be made payable to some well-known bankers or agent	110
Attachment of_____for debt	107-B
A gazetted Government servant absent in England, must make his own arrangements to receive his_____due in India	117
PAY AND ALLOWANCES—(concluded)—	
Drawal of_____by gazetted Government servants allowed to recess in the hills during the hot weather or required to accompany the headquarters of Government to a hill station from the Treasury at that hill station	121-A
General rules regarding_____	97—107-C
Period within which claims for arrears or increase of_____may be paid	74 (a)(1)
Place at which the_____of a gazetted Government servant may be drawn	98, 98-A and 121
Rules regarding, the payment of_____claimed on behalf of a deceased Government servant	99(b)
Rules regarding the payment of_____to the agent of a Government servant	103
The_____of a gazetted Government servant may not be drawn at an increased or a changed rate unless the bill is pre-audited or accompanied by a letter of the Accountant General authorizing the amount to be drawn	114
The_____of a gazetted Government servant in the pay scale, the maximum of which does not exceeds Rs. 1200 p.m. may be drawn without the Accountant General authority	112
The_____of a gazetted Government servant may be drawn partly at his headquarters and partly at other	121 Explanations

places

The distribution of amounts drawn on account of_____at rates other than those shown in pay bills is prohibited 140

The first claim for_____of a Government servant at station should be supported by a last-pay certificate 101

Undisbursed_____should be refunded 138

PAY BILLS—

_____should be supported by an absentee statement, where necessary 134

A detailed account of amounts drawn and disbursed on account of_____is not necessary 139

Cases in which_____may be presented for pay due for a part of a month 97

Date by which_____may be signed and presented for payment 97

Due date for the payment of_____ 97

Forms of_____for drawing the pay and allowances of a gazetted Government servant 108

Forms of_____of establishment 131

Government is not responsible for any loss or misappropriation on_____sent through a messenger for encashment 111

Health certificates and last-pay certificates should accompany_____where necessary 136

In the_____the establishment should be distributed into sections 126

Increment certificate should accompany_____where necessary 137

Power to sign_____of certain establishments under their control delegated to certain officers 131 Rule—4

Precautions to be taken in paying_____of gazetted Government servents quitting service or placed under suspension	97 Note 2
Preparation of_____for arrear of pay	141
Rules regarding the_____of gazetted Government servants	108—123
Rules regarding preparation of_____of establishments	131—137
Rules regarding presentation and payment of the_____of members of the Legislature	107-D to 107-H
The duty of noting proper deductions on_____devolves on the drawing officer	132
Treasury officers should arrange to pay_____on the first working date of the month	97
PAY OF INFERIOR SERVANTS	
_____may be drawn on contingent bills in certain cases	156
PAYEE—	
Definition of the term_____of a Bank Draft	320-A
PAYMENTS(S)—	
By postal money order (General Rules)	52
All_____must be supported by voucher setting forth particulars of claims	46-A
Procedure to be followed by Treasury Officers when a claim for a_____which is not in order is presented at the Treasury	42
Procedure to be followed in respect of_____to persons not in Government service	46 and 46-B
Rules regarding Government	41—46-B
PENSION(S)—	
_____are not to be treated as deposits	343 (a)

_____may be drawn for the day of the person's death	99 (a)
Adjustments of_____between different Governments	85 and Appendix IX.
Rules regarding the payment of_____to the agent of a pensioner	103
PERCENTAGE CHARGES—	
Levy of_____by the P.W.D. for works entrusted to them	306
PERMANENT ADVANCES(S)—	
Authorities by whom the amount of_____may be fixed	67—1
Purposes for which a_____may be used	67—3
Rules regarding_____	67
PETTY CONSTRUCTIONS AND REPAIRS—	
Applicability of the rules regarding civil work to_____	261
PETTY WORKS—	
_____are to be initiated by Heads of Departments	292
Definition of_____	262
Procedure to be followed in the construction of	292—296
Procedure to be followed when_____are entrusted to the Public Works Department	294 and 296
Provision of funds for the construction of_____	293
The responsibility for the execution of_____devolves on the local officer	264
PAISE—	
Rules regarding the omission of_____from bills or vouchers	47 (n)
PLUS AND MINUS MEMORANDA—	
Rules regarding_____to be maintained in connexion	234 and 235

with revenue advances

POLICE CLOTHING—

Rules regarding_____charges — Appendix X-14

POLICEMEN—

Rules regarding remittance to_____ — 337—339

POSTAGE CHARGES—

Rules regarding_____ — Appendix X-21

POSTAGE STAMPS—

Procedure to be followed in obtaining the supply of service_____ — 166—168

Rules regarding use of service— — 165-A

POSTAL MONEY ORDER—

Payments to suppliers of amounts less than Rs. 50 may be made by—— — 52

POWERS—

Rules regarding the financial——of subordinate authorities are to be found in the Book of Financial Powers

PRINTING CHARGES—

Rules regarding—— — Appendix X-22

PRISONERS—

Money belonging to——should be paid into the treasury as a revenue deposit — 344 Note 2

PRIVATE BUILDINGS—

Rules regarding hire of——for use as an office or workshop — Appendix X-24 (Note 1).

PRIVATE PERSONS—

Payments to—— — 46 and 46-B

PROFICIENCY IN ORIENTAL LANGUAGES—

Rewards for—— 120

PROJECTS—PREPARATION OF—

Fees to be paid to a firm of architects or consulting engineers for—— 305 (b) and (c)

PROPOSITION STATEMENTS—

In preparing——the establishments should be distributed into sections 126(a) Note

Rules regarding the preparation of——of establishment 128—130

PROVIDENT FUNDS—

Rules regarding—— 392—396

PUBLIC WORKS DEPARTMENT—

Rules in this volume are applicable to the——in addition to special rules applicable to that department 1

PUBLICATIONS—

Rules regarding the purchase of—— Appendix X-2

PURCHASE OF STORES—

Rules for the——required for use in Government Departments 260 and Appendix XVIII.

R

RAILWAYS—

Period within which claims between——and Government may be admitted 74 (a) (2)

READJUSTMENT OF PAY AND ALLOWANCES—

——by the head of an office is prohibited 140

REAPPROPRIATION APPLICATION—

Proposals for the revision of establishments should be accompanied by a——if necessary	130
RECEIPT FORMS—	
Procedure for obtaining and the custody of books of——	27
RECEIPTS—	
——for sums exceeding Rs. 20 to be stamped	47 (m)
——for sums less than Rs. 500 do not ordinarily require the signature of the Treasury Officer	31-C
Circumstances in which copies of——may be issued	75
The appropriation of departmental——to departmental expenditure is prohibited	21
RECOVERIES—	
——are ordinarily made at a rate not exceeding one-third of pay	81, Note 3
——from non-gazetted Government servants on account of security deposits and court attachments to be made in cash	133
Method of effecting——on account of retrenchments or dis-allowances	81, Note 6
——of overdue charges for electric supply made to Government servants	91-A
——from Government servants on leave out of India are not made until their return to duty in India	81-A
——of over payments more than a year old may be made by the Accountant General only under orders of Government	81-B
——of rents on buildings and lands	91 and 92
RECURRING CHARGES—	
Rules regarding——	Appendix X-23
REFUNDS—	

Rules regarding——of revenue	194—197
Rules regarding——and cancellation of Drafts	330—332
Rules regarding——of excess amounts paid by a lonce	250-A
REMISSIONS—	
Proposals for——of rents for residential buildings to be submitted to Government for sanction	291
Sanction of Government is required to the——or write-off of irrecoverable loans or advances	238
——of and abandonments of claims to revenue	82-A
R.B.I. REMITTANCES	
Drafts are not transferable	320-B
Bank draft may be accepted in payment of departmental receipts	24
Cancellation and refund of Bank Drafts	330—332
Issue of duplicates of Bank Drafts	327—329
Procedure to be followed in the case of——issued in connexion	
with sepoy's and policemen's remittances	336—339
Purposes for which——are issued	318-D & Annexure
Refund of——	330—332
Rules regarding	318A—339
Rules regarding the issue of——to Government officers and to the public	Annexure to Chap. XIV
REMITTANCES—	
——from one Treasury to another how made	318-C
REMITTER—	
Definition of the term——of a Drafts for remittance	320-A
RENT(S)—	

Preparation and sanctioning of——statements in connexion with Government residential buildings	279—282-A
Maintenance of register of——	278
Proposals for the remission of——of residential buildings to be submitted to the Government for sanction	291
Procedure to be followed in regard to the intimation of demands for and recovery of——	283—291
Procedure to be followed in the recovery of——on building incharge of the Public works Department	91—94
Responsibility of the local officer for reporting the completion of a work and for recovering——at the sanctioned rate	280 and 281
Rules regarding recovery of_____of non-residential buildings	291-D
Rules regarding the deduction of_____from pay bills	107-A
RENT CHARGES—	
Rules regarding_____	Appendix X-24
RENT STATEMENT(S)—	279—282-A
Preparation and sanctioning of—	
Procedure for the recovery of rents for residential buildings and for the disposal of_____	107-A
REPAIRS—	
A portion of expenditure on account of special_____may increase the capital value of buildings	271
Classification of_____to Government buildings	270
Manner in which provisions made for_____to residential buildings	272
REPAIRS—ANNUAL—	
Definition of_____	270

REPAIRS—QUADRENNIAL—

Definition_____ 270

REPAIRS—SPECIAL—

Definitions of_____ 270

RESERVE BANK OF INDIA— Annexure A to Appendix II.

Agreement between the Governor of Uttar Pradesh and the_____Remittances_____ 318A—339

RESIDENCES—

General principles for the constructions, acquisition or leasing of— for Government officials 264-A (ii)

RESIDENTIAL BUILDING—

Conversion of rentable_____into non-residential 291-A

RESPONSIBILITY AND DUTIES OF FINANCE AND ACCOUNT OFFICERS—

Rules regarding_____ 397—400-D

RETERNCHMENT(S)—

A Treasury Officer should not enter into any correspondence in connexion with a_____ 81 Note 5

Period within which a representation or a protest against_____ may be submitted to an administrative authority 81 Note 2

Registers of_____to be maintained at the Treasury 81 Note 4

REVENUE ADVANCES—

Rules regarding_____ 229—237

REVENUE CLAIMS—

Remissions and abandonments of_____ 82-A

REVENUE—DEPARTMENTAL—

General rules regarding_____ 87—90-A

REVENUE RECEIPTS—

Duty of checking the credit of_____devolves on the Revenue Department and not the Audit, Department — 86

Realization of miscellaneous demands of Government which are not_____is watched by the Accountant General — 95

Rules regarding the check of_____ — 86—96

The duty of seeing the departmental_____are paid into the treasury rests with controlling officers — 87

The manner in which the recorded collection of_____are to be scrutinized — 88 and 89

REVENUE REFUNDS—

Rules regarding_____ — 194—197

REWARDS—

Rules regarding the payment of_____in the Police Department — Appendix X-25

The procedure the drawal of_____for proficiency in Original languages — 120

RULES—

Authorities by whom the_____in this volume have been made — 2

Extent of application of the_____in this volume — 1

Modification of the_____in the volume requires the approval of the authority by whom they have been made — 3

_____regarding the destruction of accounts records — 85-C

_____for accounting of fees received by Government servant for work done for private bodies — 361-A

Stores Purchase_____ — 260 and Appendix XVIII.

S

SAFE CARRIAGE—

Rules for the_____of Government money — Appendix XVII

SCALES—

Rules regarding the purchase of weighing_____ — Appendix X-26

SECRET SERVICE EXPENDITURE—

Rules regarding_____ — 206-A

SECTION WRITING CHARGES—

Rules regarding— — Appendix X-27

SECURITY BONDS—

Procedure to be followed in the case of valuable deeds, _____, etc. deposited in the Treasury — 38 (a)

SECURITY DEPOSITS—

Annual examination of the adequacy of_____ — 72

Fidelity bonds of Insurance companies may, in certain circumstances, be accepted in place of_____ — 71-A and 71-C

Fixation of the amount of_____ — 70

Form which_____should be taken — 71

Persons from whom_____should be taken — 69

Precautions to be taken in accepting Government securities, etc. as_____ — 71

Precautions to be taken in returning the_____of a Government servant vacating office. — 73

Recoveries on account of_____should be made in cash and not by deductions from pay bills — 133 (a)

Rules regarding_____ — 69

SERVICE BOOKS—

Instructions for the disposal of_____ in the case of non-gazetted Government servants transferred to another office or promoted to a gazetted post — 144

Rules regarding the maintenance of_____ 142-144-A

SERVICE FUND(S)—

Circumstances in which subscriptions to certain_____may be paid in cash 384

SERVICE FUND(S)—(Concluded)—

Rules regarding_____ 381—396

Rules regarding payments from_____in the case of Government

servant on retirement 389

Rules regarding the payment of advances, etc. from_____ 388

Rules regarding the recovery of subscription to_____ 381—387

Submission by Treasury Officers of a detailed list of subscriptions

on account of_____ 391

Subscription to a_____to be noted on the last-pay certificate in the

case of Government servant, transferred to another station 387

The number of account or policy in a_____to be specified when

subscriptions are paid in 385

SERVICE STAMPS—

_____are not be used for work in connexion with local fund 366

Procedure for obtaining_____ 166

SHERIFFS' PETTY ACCOUNTS—

Deposits on account of_____ 358

SIGNATURE—

_____given on a voucher by a mark or seal or thumb-impression

should be attested... 47 (g)

A specimen_____of a Government servant drawing cheques to be

sent to the Treasury or the Bank 66

Vouchers bearing_____with a rubber of facsimile stamp should

not be accepted 47 (g)

SINGLE LOCK—

The private money of Government treasurers may be kept in the— 40 (1)

SPECIAL CHARGES—

Authority for_____included in voucher should be quoted on the

voucher 47 (i)

SPECIAL RECOVERIES—

Realization of_____is watched by the Accountant General 95

STAMPS—

Rules regarding discount on_____ 204

Rules regarding the purchase of rubber_____ Appendix X-28

STATIONERY—

Rules regarding the purchase of_____and rubber stamps Appendix X-28

STERLING OVERSEAS PAY—

Pay includes_____ 81 Note 3-A

Payment of_____in the United Kingdom to more than one

nominee not permissible 110 Note 3

STORES—

Accounts to be maintained in connexion with_____ 258

Procedure to be followed in connexion with the issue of_____ 257

Procedure to be followed in connexion with the receipt of_____ 256

Rules regarding_____ 255—260

Rules regarding the purchase of_____ 260 and Appendix XVIII.

SUB-TREASURES—

The term is included in the term Treasury_____ 16

Procedure to be followed in issuing cheques on_____ 63

SUPERIOR SERVICE (INDIA) FAMILY PENSION FUNDS—

Rules regarding subscriptions, etc., to————395-A

PERNUMERARY APPOINTMENTS—

————may be made in an establishment in certain cases 140

T

TAKAVI ADVANCES—

Rules regarding——— 229—237

TAXES—MUNICIPAL AND CANTONMENTS—

The sanction of Government is not required to the payment of— 165 and Appendix X-29and 30.

TELEGRAM CHARGES—

Rules regarding—— Appendix X 21—II

TELEPHONES—

Rules regarding installation of——— Appendix X-40

THERMANTITODES—

Government sanction is required to the purchase of—— Appendix X-32

TENTS—

Rules regarding the supply of——— Appendix X-31

TIME-SCALE OF PAY—

The approval of the competent authority should be obtained before increments over an efficiency bar in a—are drawn 137 Note

The pay of a gazetted Government servant at a rate above an efficiency bar in the———should not be drawn without specific orders of the competent authority 114 Note

TRANSFER(S) OFFICE—

Every——of a gazetted Government servant to be reported to the Accountant General 115

Procedure to be followed in connexion with 116

Rules regarding the——— 115 and 116-B

TRAVELLING ALLOWANCES—

A register of——should be maintained by countersigning officer 119 and 148

Rule regarding the drawal of—--of non-gazetted establishment 145—148

Rules regarding the drawal of——of non-gazetted establishments in the Public Works and Agriculture Departments etc. 146-A and 146-B

TRAVELLING ALLOWANCE BILLS—

Rules regarding the countersignature of——— 146 and 147

Rules regarding the preparation of——— 145—148

Rules regarding———of gazetted Government servants 118 and 119

TREASURE CHESTS—

Public money in the custody of a Government servant to be kept in—— 28

TREASURY—

The term———defined 16

The transfer of the independent charge of a———by a gazetted Government servant to be reported to the Accountant General 115

TREASURY OFFICER—

The term———defined 17

Responsibility of a———for overcharges 76 and 77

TREASURY RULES

The term——defined 18

——issued by the Governor Appendix II

TYPE WRITERS—

Rules regarding the purchase of— Appendix X-34

U

UMBRELLAS—

Rules regarding the supply of——to Class IV servant Appendix X-35

UNCLAIMED PROPERTY—

Sale proceeds of——how treated 344 (b)

UNCURRENT —COINS—

——should not be kept in the private money of Treasurer kept at the Treasury 40 (2)

UNITED KINGDOM—

Receipts and disbursements of the State in the—— 85-B and 85 BB

Government servants absent in England or—must make their own arrangements to receive pay in India 117

UTILIZATION CERTIFICATES—

Responsibility of the Examiner, Local Fund Accounts, for furnishing in respect of grants-in-aid under his audit 369-K

V

VALUABLE(S)—

Procedure to be followed in the case of security bond deeds, etc.,deposited in the Treasury 38 (a)

VALUE PAYABLE POST—

Procedure to be followed in the case of vouchers for articles received by—— 50 Note 2

VOUCHER(S)—

——Containing unauthorized, incomplete or irregular endorsements not be paid at the Treasury 47(l)

——requiring previous countersignature not be paid if presented without countersignature 47 (h)

——should be filled in and signed in ink 47-(c)

Acknowledgment by the payee to be obtained on—— – at the time of payment 50

Authority for any special charges included in——to be quoted 47 (i)

Authority for deductions made in a——must be quoted 47 (j)

Charges against two major heads should not be included in the same—— 47 (f)

Circumstances in which a bill or a——may be signed by a person other than the head of office 47 (g)

Copy of sanctions accompaning a——to be certified by a responsible Government servant 47 (i)

Corrections and alterations in——to be attested 47 (d)

Dates of payment to be noted by payees in the acknowledgment in—— 47 (k)

Duplicates of——may be obtained in some cases for purposes of record 50—3

VOUCHER(S)—(concluded)—

Erasures are not allowed in—— 47 (d)

Heads of classification of charges should be entered on— 47 (e)

Instructions for the preparation of—— 47

No payment may be made on a——signed by a clerk or with a rubber stamp 47 (g)

Pay order to be recorded on——by the responsible authority before payment 49

Period of currency of——cheques, etc. Appendix XV

Precautions to be taken in writing in words the amount in—— 47 (c)

W

WARM CLOTHING

Rules regarding the supply of—— Appendix X-16

WATER PROOF CAPES——

Supply of——to Government servants Appendix X-39

WITHDRAWAL FROM TREASURY—

No——should be made unless the money is required for immediate disbursement 162

WORKS—

Expenditure relating to petty or minor——carried out 315

by the Public Works Department to be accounted for under the rules applicable to the department

Rules regarding accounts in connexion with Government—— 308—315

Rules regarding the payment of fee in connexion with the construction of Government— 305

WORKS—CIVIL—

Extent to which responsibility for the execution of——has been taken over from the Public Works Department 264

Rules regarding—— 261—315

WRITE-OFF—

Sanction of government is required to the remission or——of irrecoverable loans or advances 238

X

X-RAY EXAMINATION—

Fees for——and treatment of Government servants will be met from the contingencies of the officer under whom he is serving Appendix X-36

AMENDED FORMS

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[3] vkdfLed ns;d izi=	" "	103
[4] fu{ksi] fu{ksi okilh] {kfriwfrZ ns;d izi=	" "	104
[5] lkekU; ns;d izi=	" "	105

[6] lsok uSso`fRrd " " 106
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4– funs’kd] foRrh; la[;dh;] funs’kky;] tokgj Hkou] y[kuÅA

5–leLr dks"kkf/kdkjh] mRrj izns’kA

6–lfpoky; ds leLr izeq[k lfpo@lfpo dks [muds vf/k"Bku vuqHkkx ds iz;ksxkFkZ]

7–leLr ftykf/kdkjh] mRrj izns’kA

8–fo/kku lHkk@ifj"kn lfpoky; [ys[kk vuqHkkx]A

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izi= la[;k– 1 1 [la’kksf/kr]

osru ns;d izi=

foRrh; fu;e laxzg [k.M– 5 Hkkx– 1

(ns[ksa v/;k; N%] izLrj– 1 0 8] v/;k;– lkr– izLrj– 1 3 1)

1 - tuin dk uke———— ——

2 - dks"kkxkj dk uke———— —

3 - ns;d dh vof/k [dc ls —— dc rd—]

4 - 1 0 1
fjdkMZ
dksM

5 [d] dks"kkxkj
dk dksM

6 - ns;d
iath dh
Øe
la[;k

5 [[k]midks"kkxkj
dk dksM

7 - okmpj
la[;k

8 -
okmpj
dk
fnukad

9 -
vk;kstukxr/vk;kstusrj/ erns;/ikfjr

[dks"kkxkj }kjk Hkjk tkuk gS]

[dks"kkxkj }kjk Hkjk tkuk gS]

[tks vuqeU; gks lgh djsa] ’ks"k dkV nsa]

1 0 - ys[kk’kh"kZd
dk 1 3 vadksa dk
dksM + 1 psd vad

[4 eq[; ys[kk’kh"kZd + 2 mieq[;
ys[kk’kh"kZd + 3 y?kq’kh"kZd + 2 mi

1 1 - vk-
fo- v- dk

———————

1 2 - vk- fo-
v- dk dksM

’kh"kZd + 2 C;ksjsokj ’kh"kZd] inuke

[Øe
la0 1 3 ds
vf/kdkfj;ksa
dks
NksM+dj]

1 3 - Lo;a ds fy;s vkgj.k gsrq vf/k—r vf/kdkjh dk uke————————————————————————————

1 4 - vf/k"Bku dk uke————————————————————————

[eqgj yxkbZ tk ldrh gS]

1 5 - vuqnku la[;k	1 6 - lkslZ dksM	1 7 - lsDVj dksM	1 8 - psd ys[kkdkj dk dksM	1 9 - [d] ns;d dk izdkj

1 9 - [[k] Loh—fr vkns’k [;fn vko’;d gks izfrfyfi layXu djsa] ————————————————————————

[vLFkk;h in dh fLFkfr esa in dh fujarjrk lEcU/kh ’kklukns’k dk uacj ,oa fnukad vafdr djsa]

: iS
0 0

ys[kk’kh"kZd lEcU/kh fooj.k:— 0 1 & osru

eq[; ys[kk’kh"kZd 0 3 & eagxkbZ HkRrk

mi eq[; ys[kk’kh"kZd 0 5 & vU; HkRrs

y?kq ’kh"kZd 3 2 & varfje lgk;rk

mi ’kh"kZd + 6 6 &ns;d dh ldy /kujkf’k

C;ksjsokj ’kh"kZd dVkSfr;k¡%
&

ctV dh orZeku fLFkfr

1. 8 0 0 5 0 1 1 0 1 0 1 0 0 0 0prqFkZ] Js.kh deZpkjh

ekud en dk uke ,oa dksM	vkoafVr dqy ctV		bl fcy dks ’kkfey djrs gq, dqy O;;		vo’ks"k ctV	
	:0	iS 0	:0	iS 0	:0	iS 0
0 1 - osru						

- 8 0 0 5 0 1 1 0 1 0 2 0 0 0 0 prqFkZ] Js.kh ls fHkUu deZpkjh
- 8 0 0 5 0 1 1 0 4 0 0 0 0 0 0 vf[ky Hkkjrh; lsokvksa esa Hkfo"; fuf/k;k¡
- 8 0 0 5 0 1 1 0 2 0 0 0 0 0 0 va’knk;h Hkfo";

fuf/k;k¡

0 3 - eagxkbZ HkRrk

- 8 0 0 5 6 0 1 0 2 0 0 0 0 0 0 vU; Hkfo"; fuf/k;k¡

0 5 - vU; HkRrs

- 8 0 1 1 0 0 1 0 3 0 1 0 1 0 0 iqfyl foHkkx ls fHkUu deZpkfj;ksa dh chek fuf/k

3 2 - varfje lgk;rk

- 8 0 1 1 0 0 1 0 3 0 1 0 2 0 0 iqfyl foHkkx ds deZpkfj;ksa dh chek fuf/k

fuxZr psd dk fooj.k %& [dsoy psd }kjk Hkqxrku fd;s tkus dh fLFkfr esa Hkjk tkuk gS]

- 8 0 1 1 0 0 1 0 3 0 2 0 1 0 0 iqfyl foHkkx ls fHkUu deZpkfj;ksa dh cpr fuf/k

Øe la 0	psd la[; k	fdlds uke psd fuxZr	psd dh /kujkf"k	psd fuxZfr dk fnukad
			:0 iS0	

- 8 0 1 1 0 0 1 0 3 0 2 0 2 0 0 iqfyl foHkkx ds deZpkfj;ksa dh cpr fuf/k

- 7 6 1 0 0 0 2 0 1 0 1 0 0 0 0 x`g fuekZ.k ds fy, vfxze

- 7 6 1 0 0 0 2 0 1 0 2 0 0 0 0 x`g ejEer/foLrkj ds fy, vfxze

- 7 6 1 0 0 0 2 0 2 0 0 0 0 0 0 eksVj okgu ds fy, vfxze

- 7 6 1 0 0 0 2 0 3 0 0 0 0 0 0 vU; xkfM+;ksa dh [kjhn ds fy, vfxze

- 7 6 1 0 0 0 2 0 4 0 0 0 0 0 0 ,e-,y-,- dks vfxze

- 0 0 4 9 0 4 8 0 0 0 3 0 1 0 0 x`g fuekZ.k vfxze ij C;kt

- 0 0 4 9 0 4 8 0 0 0 3 0 2 0 0 eksVj okgu vfxze ij C;kt

- 0 0 4 9 0 4 8 0 0 0 3 0 3 0 0 vU; lokfj;ksa ds fy, vfxze ij C;kt

- 0 0 4 9 0 4 8 0 0 0 3 0 4 0 0 ,e-,y-,- dks fn;s x;s vfxze ij C;kt

- 8 6 5 8 0 0 1 2 3 0 0 0 0 0 0 vf[ky Hkkjrh; lsok esa chek ;kstuk

- 8 6 5 8 0 0 1 1 2 0 0 0 0 0 0 lzksr ij vk;dj dh dVkSrh

- 8 7 8 8 0 0 1 0 1 0 0 0 0 0 0 Mkd thou chek

- 0 2 1 6 0 1 1 0 6 0 0 0 0 0 0 edku fdjk;k dVkSrh

vU;
dVkSfr;k¡%&

2 3 [1]

2 4 [2]

7 7 dqy dVkSfr;k¡

9 9 ’kq) /kujkf’k [6 6 – 7 7]

uksV%– iqjkus izi= la[;k&5 ,oa izi= la[;k& 1 1 ds LFkku ij vc ;g izi= iz;ksx fd;k tk;sxkA

Øe la0	vf/k"Bku ,oa izkIrdrkZ dk uke	osru/oS;fDrd osru ,oa vU; osru Hkh vyx ls n’kkZ;sa		eagxkbZ HkRrk		edku fdjk;k HkRrk	uxj izfrdj HkRrk				varfje lgk;rk	fcy dh ldy /kujkf’k	Hkfo"; fuf/k uEcj	prqFkZ Js.kh Hkfo"; fuf/k	prqFkZ Js.kh ls fHkUu lkekU; Hkfo"; fuf/k
1	2	3		4		5	6	7	8	9	10	11	12	13	14	15
		:0	iS0	:0	iS0											

ldy ;ksx

vfxze dk
lek;kstu [;fn
dksbZ gks]

vafre ;ksx

lkewfgd chek ;kstuk	Hkou fuekZ.k vfxze	eksVj Ogsfdy vfxze	vU; vfxze [uke fy[ksa]	fy;s x;s m/kkj ij ns; C;kt	edku fdjk;k	vk;dj	Mkd thou chek	vf[ky Hkkjrh; lkewfgd chek	vU; dksbZ dVkSrh	dqy dVkSrh	ns;d dh ’kq) /kujkf’k

chek cpr ;kstuk
fuf/k fuf/k

Hkou okgu

17 18 19 20 21 22 23 24 25 26 27 28 29 30

:0 iS0

:I;s——— izekf.kr fd;k tkrk gS fd bl ns;d esa
——————— izLrqr fd;k x;k nkok lgh ,oa fu;ekuqlkj
——————— ns; gS rFkk iwoZ esa vkgfjr ugha fd;k
——————— x;k gSA laxr fu;eksa rFkk vkns’kksa dh
——————— leLr vkSipkfjdrk;sa iwjk djus ds ckn
——————— ns;d izLrqr fd;k tk jgk gSA ns;d ds
——————— vo;oksa dh izkfIr Lohdkj dh tkrh gSA
———————
jsosU;w LVkEi
———ds
vUrxZrA

Lo;a ds fy, vkgj.k gsrq vf/k—r vf/kdkjh ds gLrk{kj ,oa eqgj [;fn vko’;d gks]		vkgj.k vf/kdkjh ds gLrk{kj [inuke ,oa dk;kZy; dh eqgj]
[d]layXud [;fn dksbZ gks]	1	2
	3	4
	5	6

[[k] [1] dsoy fcy ij Hkqxrku djus okys dks"kkxkjksa ds iz;ksx gsrqA

IzcU/kd] Hkkjrh; LVsV cSad/midks"kkf/kdkjh/

cSad

:i;s [vadksa esa] [’kCnksa esa]Hkqxrku djsa

dks"kkf/kdkjh/ midks"kkf/kdkjh ds gLrk{kj

[1 1] dsoy psd }kjk Hkqxrku djus okys dks"kkxkj gsrqA

:i;s [vadksa esa] [’kCnksa esa]Hkqxrku gsrq ikfjr fd;k tkrk gSA

dks"kkf/kdkjh/ midks"kkf/kdkjh ds gLrk{kj

[x] Hkqxrku izkIr fd;k vf/k—r O;fDr dk uke irk

[izkIrdrkZ ds gLrk{kj]

[?k] i`"Bk¡du [;fn dksbZ gks]

vkgj.k forj.k vf/kdkjh ds gLrk{kj

egkys[kkdkj dk;kZy; ds iz;ksx gsrq

Loh—r :0———— iS0————————

vLoh—r :0——— iS0————————

lEizs{kd lEizs{kkf/kdkjh

dks"kkxkj izi= la[;k 2 5 6 d [la’kksf/kr]

ih0,l0;w0ih0&,0ih0 0 8 dks"kkxkj&1 5 &1 &9 4 &(2 8 9 0) &1 0]0 0]0 0 0 – (vkQlsV) A

izi= la[;k&12 [la’kksf/kr]

;k=k O;; @ LFkkukUrj.k ;k=k O;; ns;d izi=

foRrh; fu;e laxzg [k.M&ikWp] Hkkx&1

[ns[ksa v/;k; Ng] izLrj 118] v/;k;&lkr&izLrj 145,146&,]

1.tuin dk uke---------- 2– dks"kkxkj dk uke ---------- 3– ns;d dh vof/k (dc

ls----------dc rd --------
--)

4. fjdkMZ dksM	1	0	2	5 [d] dks"kkxkj dk dksM	6– ns;d iath dh dze la[;k

5-[[k] mi dks"kkxkj dk dksM

7. ckmpj la[;k	8– ckmpj dk fnukad	9– vk;kstukxr@vk;kstusrj@erns;@ikfjr
[dks"kkxkj }kjk Hkjk tkuk gS]	[dks"kkxkj }kjk Hkjk tkuk gS]	[tks vuqeU; gks lgh djsasa] 'ks"k dkV nsa]

10. ys[kk'kh"kZd dk 13 vadks dk dksM + 1 psd vad		11– vk.fo. v dk inuke -----	12– vk. fo. v. dk dksM
(4 eq[; ys[kk'kh"kZd +2 mi eq[; ys[kk'kh"kZd +3 y?kq 'kh"kZd +2 mi'kh"kZd + 2 C;ksjsokj 'kh"kZd)			[dze la[;k 13 ds vf/kdkfj;ksa dks NksM+dj]

13. Lo;a ds fy;s vkgj.k gsrq vf/k—r vf/kdkjh dk uke----------

14. vf/k"Bku dk uke----------

[eqgj yxk;h tk ldrh gS]

15. vuqnku la[;k	16 lkslZ dksM	17. lsDVj dksM	18. psd ys[kkdkj dk dksM

19. Loh—r vkns'k la[;k [;fn vko';d gks izfrfyfi Hkh layXu djsa]----------

20. Loh—fr dh frfFk----------

ys[kk'kh"kZd laca/kh fooj.k dh eqgj	04—;k=k O;; gsrq 'kq) /kujkf'k				:0 iS0
	05— LFkkukUrj.k ij O;;				
eq[; ys[kk'kh"kZd %&					
mi eq[; 'kh"kZd %&	ctV dh orZeku fLFkfr				
y/kq 'kh"kZd %&	ekud en	dqy vkoafVr c ctV	bl fcy dks lfEefyr djrs gq;s dqy O;;	ctV vo'ks"k	vH;qfDr
mi 'kh"kZd %&					
C;ksjsokj 'kh"kZd %&					
psd dk fooj.k %&[dsoy psd }kjk Hkqxrku fd;s tkuss dh fLFkfr esa Hkjk tkuk gS]		:0 iS0	:0 iS0	:0 iS0	
	04 ;k=k				

O;;05 LFkkukUrj.k
ij O;;

dze la[;k	psd ftlds uke fuxZr	psd dh la[;k	psd dhaw /kujkf’k :0 iS0	psd fuxZr dh fnukad	[d] izekf.kr fd;k tkrk gS fd ns;d lgh ,oa fu;ekuqlkj ns; gS rFkk iwoZ esa vkgfjr ugha fd;k x;k gSA laxr fu;eksa rFkk vkns’kksa dh leLr vkSipkfjdrk;sa iwjk djus ds ckn ns;d izLrqr fd;k tk jgk gSA ns;d ds vo;oksa dh izkfIr Lohdkj dh tkrh gSA

[d] layXud dh lwph [;fn dksbZ gks] %&

Hkqxrku gsrq :0----------
[vadksa esa]

[’kCnksa esa]

ikfjr fd;kA

vkgj.k forj.k vf/kdkjh

[inuke ,oa dk;kZy; dh eqgj]

fu;a=d vf/kdkjh

[inuke ,oa dk;kZy; dh eqgj]

[[k] [1] [dsoy fcy ij Hkqxrku djus okys dks"kkxkjksa ds iz;ksx gsrq]

izcU/kd Hkkjrh; LVsV cSad@cSad@mi dks"kkxkj@----------

:0----------[vadksa esa]----------[’kCnksa esa]Hkqxrku djsa]

dks"kkf/kdkjh@mi dks"kkf/kdkjh

[11] [dsoy psd }kjk Hkqxrku djus okys dks"kkxkjksa gsrq]

:0----------[vadksa esa]----------[’kCnksa esa] Hkqxrku gsrq ikfjr fd;k tkrk gS]

dks"kkf/kdkjh@mi dks"kkf/kdkjhA

[x] Hkqxrku izkIr fd;k [?k] vf/k—r O;fDr dk uke----------irk----------

[izkIrdrkZ ds gLrk{kj] gLrk{kj

---

egkys[kkdkj dk;kZy; gsrq %&

Loh—r :0----------

vLoh—r :0----------

lEizs{kd lEizzs{kkf/kdkjh

fVIi.kh %&iqjkus izi= l0 6,12,12,]12ch, 12lh ,oa 12Mh ds LFkku ij vc ;g izi= iz;ksx fd;k tk;sxkA---------

;k=k HkRrk ns;d ekg----------o"kZ----------ds fy;s

uke----------inuke----------osru :0---------- eq[;ky;----------

;k=k dk fooj.k						fdlls ;k=k dh x;h mnk gkj. kkF kZ jsy] cl] LVh ej] isVz ksy vkfn	fdjk;k		ns; nwjh [lM +d ls]			vuq;ksfxd O;; [bUlh MsUVy]			nSfud HkRrk		okLrfo d O;;		lEiw .k Z ;k sx	;k =k dk m n~ ns ’; v H; qf Dr
;k=k izkjEHk		;k=k lekIr					J s. k h	;k f= ;k sa dh la 0	/k uj kf ’k	d q y f d 0 e h 0	i z f r f d 0 e h 0	ns ; /k uj kf ’k	n w j h	n j i z f r f d 0 e h 0	ns ; /k uj kf ’k	fn u k sa d h la [; k	v u q e U ; nj	ns ; /k uj kf ’k	f o o j. k	/k uj kf ’k		
L V s’ k u	fn u k a d	l e ;	LVs ’ku	fn u k a d	l e ;																	
1	2	3	4	5	6	7	8	9	: 0 iS0 10	1 1	1 2	: 0 iS0 13	1 4	1 5	: 0 iS0 16	17	18	: 0 iS0 19	20	: 0 iS0 21	22	23

lEiw.kZ ;ksx

;k=k HkRrk dk vfxze [;fn
dksbZ gks]

’qk) ns; /kujkf’k

;k=k djus okys ds gLrk{kj

[Lo;a ds fy;s vf/k—r vkgj.k gsrq]

izi= la[;k– 1 4 [la’kksf/kr]

vkdfLed ns;d izi=

foRrh; fu;e laxzg [k.M ikap Hkkx– 1

(nsf[k;s v/;k;– vkB] izLrj 1 7 8] 1 8 0] 1 8 2] 1 8 3] 1 8 7)

1 - tuin dk uke &&&&&&&&&&&& 2 - dks"kkxkj dk uke &&&&&&&&&&& 3 - ns;d dh vof/k [dc ls &&&&&&&&&&dc rd&&&&&&&&&&&]

4 - fjdkMZ dksM 1 0 3 5 &d- dks"kkxkj dk dksM 6 - ns;d iath dh Øe&la[;k

5 &[k- midks"kkxkj dk dksM

7 - okmpj la[;k 8 - okmpj dk fnukad 9 - vk;kstusrj/ vk;kstukxr/ erns;/ ikfjr

[dks"kkxkj }kjk Hkjk tkuk gS] [dks"kkxkj }kjk Hkjk tkuk gS] [tks vuqeU; gks lgh djsa] ’ks"k dkV nsa]

1 0 - ys[kk’kh"kZd dk 1 3 vadksa dk dksM + 1 psd vad 1 1 - vk-fo-vk- dk&&&&&&&&&&& inuke

[4 eq[; ys[kk’kh"kZd + 2 mi eq[; ’kh"kZd + 3 y?kq’kh"kZd + 2 mi’kh"kZd + 2 C;ksjsokj ’kh"kZd] 1 2 - vk-fo-vk- dk dksM

1 3 - vf/k"Bku dk uke &&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&

[eqgj yxk;h tk ldrh gS]

1 4 - vuqnku la[;k 1 5 - lkslZ dksM 1 6 - lsDVj dksM 1 7 - psd ys[kkdkj la[;k

1 8 - Loh—fr vkns’k la[;k [;fn vko’;d gks izfrfyfi Hkh layXu djsa] &&&&&&&&&&&&&&&&&&&&&&
1 9 - Loh—fr dh frfFk &&&&&&&&&&&&&&&&

2 0 - Loh—r vkns’k drkZ dk inuke
&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&

ys[kk’kh"kZd lEcU/kh fooj.k dh eqgj Hkqxrku dk fooj.k

/kujkf’k

ekud en dk dksM
,oa uke

eq[; ys[kk’kh"kZd& :0 iS0

mi eq[; ys[kk’kh"kZd &

y?kq’kh"kZd &

mi’kh"kZd &

C;ksjsokj ’kh"kZd &

ctV dh orZeku fLFkfr %&

ekud en dk uke ,oa dksM	vkoafVr dqy ctV		bl fcy dks ’kkfey djrs gq;s dqy O;;		vo’ks"k ctV		6 6 ldy /kujkf’k
	:0	iS0	:0	iS0	:0	iS0	[vfxze lek;kstu ds ckn]
							dVkSfr;ksa dk dksM lfgr fooj.k
							1 -
							2 -
							3 -
							lEiw.kZ dVkSfr;ka
							9 9 ’kq) ns; /kujkf’k [6 6– 7 7]

fuxZr psd dk fooj.k %– [dsoy psd }kjk Hkqxrku fd;s tkus dh fLFkfr esa Hkjk tkuk gS]

Øe&la0	fdlds uke psd fuxZr	psd la[;k	psd dh /kujkf’k		psd fuxZr dh fnukad	
			:0	iS0		

vkgj.k forj.k vf/kdkjh ds inuke lfgr gLrk{kj [eqgj]

egkys[kkdkj dk;kZy; ds iz;ksx gsrq%&

Loh—r :0 &&&&&&&&&&&&&&&&&&&&&&&&& iS0 &&&&&&&&&&

vLoh—r :0&&&&&&&&&&&&&&&&&&&&&&&&& iS0 &&&&&&&&&&

lEizs{kd lEizs{kkf/kdkjh

fVIi.kh % iqjkus izi= la[;k 1 4] 1 5] 1 6] 1 7 ,oa 1 8 ds LFkku ij vc ;g izi= iz;ksx fd;k tk;sxkA

Øe&la[;k	O;; lEcU/kh fooj.k	/kujkf’k vH;qfDr :0 iS0
6 6	ldy /kujkf’k [vfxze lek;kstu ds ckn]	
	dVkSfr;ksa dk fooj.k	
	1 -	
	2 -	
7 7	lEiw.kZ dVkSfr;ka	
9 9	’kq) ns; /kujkf’k	

d& izekf.kr fd;k tkrk gS fd bl ns;d esa izLrqr fd;k x;k nkok lgh ,oa fu;ekuqlkj ns; gS rFkk iwoZ esa vkgfjr ugha fd;k x;k gSA laxr fu;eksa rFkk vkns’kksa dh leLr vkSjpkfjdrk;sa iwjk djus ds ckn ns;d izLrqr fd;k tk jgk gSA ns;d ds vo;oksa dh izkfIr Lohdkj dh tkrh gSA

Hkq xrku gsrq :0&&&&&&&&&&&&[vad ksa esa]

&&&&&&&&&&&&&

&&&&&&&&&[,kCnksa esa]

vkgj.k forj.k vfk/kdkjh dk gLrk{kj ikfjr fd;kA

[inuke ,oa dk;kZy; dh eqgj]

fu;a =.k/ izfrg Lrk{ kjdr kZ vf/k dkjh ds gLr k{kj

[ds oy dkm UVj daV htsal h ds izdj. k esa gh ykx w gksx kA

[inu ke ,oa

dk;k
Zy;
dh
eqgj
]

[k& [1] dsoy fcy ij Hkqxrku djus okys dks"kkxkjksa ds iz;ksx gsrqA

Hkkjrh; LVsV cSad

izcU/kd]&&&&&&&&&&&&&&&&&&&&&&&&& / midks"kkf/kdkjh/ &&&&&&&&& &&&&&&&

cSad

:0&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&[vadksa
esa] &&&&&&&&&&&&&&&&&&&&&&&&&&&['kCnksa esa] Hkqxrku djsaA

dks"kkf/kdkjh/ midks"
kkf/kdkjh

[1 1] dsoy psd }kjk Hkqxrku djus okys dks"kkxkjksa gsrqA

:0&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&[vadksa
esa] &&&&&&&&&&&&&&&&&&&&&&&&&&&['kCnksa esa] Hkqxrku gsrq ikfjr fd;k tkrk gSA

dks"kkf/kdkjh/ midks"
kkf/kdkjh

x& Hkqxrku izkIr fd;k ?k& vf/k—r O;fDr dk
uke&&&&&&&&&&&&&&&&&&&&&&&&&&irk&&&&&&&&&&&&&&&&&&&&&&&&

[izkIrdrkZ ds gLrk{kj]

M-& layXud dh lwph [;fn dksbZ gks] 1 -&&&&&&&&&&&&&&&&&& 2 -
&&&&&&&&&&&&&&&&& 3 -&&&&&&&&&&&&&&&&

izi= la[;k– 1 9 [la'kksf/kr]

fu{ksi] fu{ksi okilh/ {kfriwfrZ ns;d izi=

(O;;xr fu{ksiksa dks NksM+dj)

foRrh; fu;e laxzg [k.M ikap] Hkkx– 1

(v/;k; ukS] izLrj&1 8 4] v/;k;&iUnzg] izLrj– 3 4 7)

1 - tuin dk uke

2 - dks"kkxkj dk uke

3 - ns;d dh vof/k (dc
ls&&&&&&&&&&& dc

rd&&&&&&&&&&&&

4 - fjdkMZ dksM 1 0 4 1 0 4 5 &d- dks"kkxkj dk dksM 6 - ns;d iath dk Øe&la[;k

5 &[k- mi dks"kkxkj dk dksM

7 - okmpj la[;k 8 - okmpj dk fnukad 9 - vk;kstusRrj/vk;kstuk xr/erns;/ ikfjr

[dks"kkxkj }kjk Hkjk tkuk gS] [dks"kkxkj }kjk Hkjk tkuk gS] [tks vuqeU; gks lgh djsa] ’ks"k dkV nsa]

1 0 - ys[kk’kh"kZd dk 1 3 vadksa dk dksM +1 psd vad 1 1 - vk-fo-v- dk inuke

[4 eq[; ys[kk’kh"kZd + 2 mi eq[; ’kh"kZd + 3 y?kq’kh"kZd + 2 mi ’kh"kZd + 2 C;ksjsokj ’kh"kZd] 1 2 - vk-fo-v- dk dksM

1 3 - vf/k"Bku dk uke———————————————————————

[eqgj yxk;h tk ldrh gS]

1 4 - vuqnku la[;k 1 5 - lkslZ dksM 1 6 - lsDVj dksM 1 7 - psd ys[kkdkj la[;

1 8 - Loh—fr vkns’k la[;k [;fn vko’;d gks izfrfyfi Hkh layXu djsa]———————— 1 9 - Loh—fr dh frfFk———————

ys[kk’kh"kZd lEcU/kh fooj.k %& Hkqxrku dk fooj.k

eq[; ys[kk’kh"kZd %& fooj.k rFkk [dksM] ;fn vko’;d gks /kujkf’k

mi eq[; ys[kk’kh"kZd %& :0 iS0

y?kq ’kh"kZd %&

mi ’kh"kZd %&

C;ksjsokj ’kh"kZd %&

orZeku esa vo’ks"k dh fLFkfr

O;; dh izkFkfed bdkbZ miyC/k /kujkfk’k ,sls O;; dks ’kkfey djus ds ckn O;; vo’ks"k /kujkf’k ldy /kujkf’k;ka [vfxze lek;kstu ds ckn]

:0 iS0 :0 iS0 :0 iS0 dVkSfr;ksa dk dksM lfgr fooj.k

dqy dVkSfr;ka

fuxZr psd dk fooj.k [dsoy psd }kjk Hkqxrku fd;s tkus dh fLFkfr esaa Hkjk tk;s] fcy ij vafdr jkf’k ds fy;s /kujkf’k miyC/k gS rFkk lkFk dqy O;; dh jkf’k dh eSus Lo;a tkap dj yh gS vkSj og lgh gSA

Øe&la0 psd uEcj fdlds psd dh cSad fuxZr

}kjk psd /kujkf’k dk fnukad fuxZr

:0 iS0

izek.k&i=/ feyku/ dks"kkxkj dh mi;qfDr egkys[kkdkj dk;kZy; ds iz;ksx gsrq fnukad dks"kkf/kdkjh ds gLrk{kj lEizs{kd

Øe&la0	fu{ksi dk izdkj	ewy fu{ksi dk fooj.k			/kujkf’k rFkk ys[kk’kh"kZd fcy ls tek fd;k x;k		fu{ksi yqIr djus dh	nkok dh x;h /kujkf’k
		tekdrkZ dk uke	pkyku la[;k	fnukad] ekg ,oa o"kZ	/kujkf’k	/kujkf’k	ys[kk’kh"kZd fooj.k	frfFk
					:0 iS0	:0 iS0		

6 6 – ldy /kujkf’k [vfxze lek;kstu ds ckn]

dVkSfr;ksa dk fooj.k

1 -

2 -

7 7 &dqy dVkSfr;k¡

9 9 &’kq) ns; /kujkf’k

izekf.kr fd;k tkrk gS fd bl ns;d esa izLrqr fd;k x;k nkok lgh ,oa fu;ekuqlkj ns; gS rFkk iwoZ esa vkgfjr ugha fd;k x;k gSA laxr fu;eksa ,oa vkns’kksa dh leLr vkSipkfjdrk;sa iwjk djus ds ckn Hkqxrkukns’k fuxZr fd;k tk jgk gSA

:0&&&&&&&&&&&&[vadksa eas] &&&&&&&&&&&&&&&&&[’kCnksa esa]

jsosU;w
LVkEi

U;k;k/kh’k/ eftLVªsV ;k vU; l{ke vf/kdkjh ds gLrk{kj ,oa eqgj

/kujkf’k&&&&&&&&&&&&&&[vadksa esa] &&&&&&&&&&&&&&&&&[’kCnksa esa] izkIr fd;kA

[d] layXud [;fn dksbZ gks] 1 -&&&&&&&&&&&&&&&&&2 -&&&&&&&&&&&&&&&&&3 -&&&&&&&&&&&&&&&&&&&

[[k] dsoy fcy ij Hkqxrku djus okys dks"kkxkjksa ds iz;ksx gsrq&

izcU/kd Hkkjrh; LVsV cSad/mi dks"kkf/kdkjh

cSada

:0&&&&&&&&&&[vadksa esa] &&&&&&&&&&&&&&[’kCnksa esa] Hkqxrku djsaA

dks"kkf/kdkjh/ midks"kkf/kdkjh ds gLrk{kj

[x] [dsoy psd }kjk Hkqxrku djus okys dks"kkxkjksa ds iz;ksx gsrq]

:0&&&&&&&&&&&&&&&&[vadksa esa] &&&&&&&&&&&&&&&&&[’kCnksa esa] Hkqxrku gsrq ikfjr fd;k tkrk gSA

dks"kkf/kdkjh/ mi dks"kkf/kdkjh ds gLrk{kj

[?k] Hkqxrku izkIr fd;k&&&&&&&&&&&&&vf/k—r O;fDr dk uke&&&&&&&&&&irk&&&&&&&&&&&&&&

[izkIrdrkZ ds gLrk{kj]

[.k] i`"Bkadu [;fn dksbZ gks]

vkgj.k forj.k vf/kdkjh ds gLrk{kj

dks"kkxkj izi= la[;k – 2 9 4 [la’kksf/kr]

lkekU; ns;d&izi=

foRrh; fu;e laxzg [k.M ikWap Hkkx–1

[orZeku v/;k;–X;kjg izLrj 250 ,, 251, 209,223]

1.tuin dk uke———————— 2. dks"kkxkj dk uke ———————— 3. ns;d dh vof/k[dc ls]————dc rd——

4. fjdkMZ dksM 1 0 5 5. dks"kkxkj dk dksM 6.ns;d iathdh dze la[;k

5 [[k] mi dks"kkxkj dk dksM

7. okmpj la[;k 8. okmpj dk fnukad 9. vk;kstukxr@vk;kstusRrj@erns;@ikfjr

[dks"kkxkj }kjk Hkjk tkuk gS] [dks"kkxkj }kjk Hkjk tkuk gS] [tks vuqeU; gks lgh djsa] 'ks"k dkV nsa]

10. ys[kk'kh"kZd lEca/kh 13 vadks dk dksM + 1 psd vad

[4 eq[; ys[kk'kh"kZd + 2 mieq[; 'kh"kZd + 3 y?kq'kh"kZd + 2 mi'kh"kZd + 2 C;ksjsokj 'kh"kZd]

11. vkgj.k forj.k vf/kdkjh dk inuke————————————12. vk. fo. vf/kdkjh dk dksM

[dze la[;k 13 ds vf/kdkfj;ksa dks NksM+dj]

13. Lo;a ds fy, vkgj.k gsrq vf/k—r vf/kdkjh dk uke————————————————————

14. vf/k"Bku dk uke————————————————

15. vuqnku la[;k 16. lkslZ dksM 17. lsDVj dksM 18. psd ys[kkdkj la[;k

19. vkgj.k ls tqM+s ys[kk'kh"kZd [djsfDVax lfoZl gsM]

dk 13 vadks dk dksM

[dsoy Hkfo"; fuf/k vfxze ,oa _.k rFkk vU; vfxzeksa ls lEcfU/kr Hkqxrku gsrq Hkjk tk;s]

20. Loh—fr vkns'k la[;k [;fn vko';d gks izfrfyfi layXu djsa] ———————— 21. vkns'k dk fnukad————————

22. Loh—rdrkZ dk inuke ,oa dk;kZy; ————————————————————————————————

ys[kk'kh"kZd lEcU/kh fooj.k dh eqgj

eq[; ys[kk'kh"kZd&

mieq[; ys[kk'kh"kZd&

y/kq'kh"kZd&

C;ksjsokj 'kh"kZd&

Hkqxrku dk fooj.k

ekud in dk dksM ,oa uke /kujkf'k

:0 iS0

ctV dh orZeku fLFkfr%&[dsoy ml fLFkfr esa Hkjk tk;s ftlesa ctV dk vkoaVu gksuk gS]

ekud en dk uke	vkoafVr dqy ctV		bl fcy dks 'kkfey djrs gq, dqy O;;		vo'ks"k ctV	
	:0	iS0	:0	iS0	:0	iS0

66 ldy /kujkf'k

[vfxze lek;kstu ds ckn]

dVkSfr;ksa dk dksM lfgr fooj.k

1.

2.

3.

77. lEiw.kZ dVkSfr;ka

99. ’kq) ns; /kujkf’k [66–77]

fuxZr cSad dk fooj.k [dsoy psd }kjk Hkqxrku fd;s tkus dh fLFkfr esa Hkjk tkuk gS]

dze la0	fdlds uke psd fuxZr	psd la[;k	psd dh /kujkf’k :0 iS0	psd fuxZr dk fnu

vkgj.k forj.k vf/kdkjh ds inuke lfgr gLrk{kj [eqgj]

egkys[kkdkj dk;kZy; ds iz;ksx gsrq

——————————— iS0——————— lEizs{kd lEizs{kkf/kdkjh

——————————— iS0———————

uksV%–iqjkus izi= la[;k 6–,] 6ch] 6lh] 6–Mh] 42–th] 42–,p ,oa vU; fcy izi=ksa ds LFkku ij vc bl izi= dk iz;ksx fd;k tk;sxkA

vfHknkrk dk uke ,oa inuke rFkk Js.kh	[dsoy Hkfo"; fuf/k vfxze ds fy,]								vU; vfxze @vU; Hkqxrku d		
	th0 ih0 ,Q0 ys[kk la[;k	vLFkkbZ vfxze		LFkkbZ vfxze		thou chek fuxe dh ikfylh gsrq vfxze		vfUre fu"dklu	vU; vfxze@vU; Hkqxrku dk iw.kZ fooj.k	/kujkf’k	vH
		:0	iS0	:0	iS0	:0	iS0	:0 iS0		:0 iS0	

88–vfxze
lek;kstu [;fn
dksbZ gks]

66–ldy
/kujkf’k [vfxze
lek;kstu ds ckn]

dVkSfr;ks dk fooj.k

1.

2.

77. lEiw.kZ dVkSfr;ka

99. ’kq) ns; /kujkf’k

d– izekf.kr fd;k tkrk gS fd bl ns;d esa izLrqr fd;k x;k nkok lgh ,oa fu;ekuqlkj ns; gS rFkk iwoZ esa vkgfjr ugha fd;k x;k gSA laxr fu;eksa rFkk vkns’kksa dh leLr vkSipkfjdrk;sa iwjk djus ds ckn ns;d izLrqr fd;k tk jgk gSA ns;d ds vo;oksa dh izkfIr Lohdkj dh tkrh gSA

vkgj.k forj.k vf/kdkjh dk gLrk{kj fu;a=d@izfrgLrk{kjdrkZ vf/kdkjh ds gLrk{kj

[inuke ,oa dk;kZy; dh eqgj] [inuke ,oa dk;kZy; dh eqgj]

———————

[k–[1] dsoy fcy ij Hkqxrku djus okys dks"kkxkjksa ds iz;ksx gsrqA

izcU/kd] Hkkjrh; LVsV cSad @midks"kkf/kdkjh———————————

cSad

:0———————[vadksa esa]———————[’kCnksa esa] Hkqxrku djsaA

[11] dsoy psd n~okjk Hkqxrku djus okys dks"kkxkjksa gsrqA

:0———————[vadksa esa]———————[’kCnksa esa] Hkqxrku gsrq ikfjr fd;k tkrk gSA

d
k
s

"kkf/kdkjh@midks"
"kkf/kdkjh

x& Hkqxrku izkIr fd;k————————?k&vf/k—r O;fDr d uke————irk————————

[izkIrdrkZ ds gLrk{kj]

M& layXud dh lwph [;fn dksbZ gks] 1..... 2.....

dks"kkxkj izi=–359 d [la’kksf/kr]

lsok uso`fRrd ykHk ns;d izi=

1 &&tuin dk uke————————

2 &&dks"kkxkj dk uke————————

3 &&ns;d dh vof/k (dc ls———— dc rd————)

4 &&fjdkMZ dksM 1 0 6

5 &&(d) dks"kkxkj dk dksM

6 &&isa’ku Hkqxrkukns’k la[;k————————————

5 &&([k) mi dks"kkxkj dk dksM

7 &&isa’ku Hkksxh dk uke————————

8 &&lsokuSo`fRrd ykHk dksM

9 --Vªstjh bUMsDl ua0

Øe la0 1 0] 1 1 ,oa 1 2 dks"kkxkj }kjk Hkjk tkuk gSA

1 0 &&okmpj la[;k

1 1 &&okmpj dk fnukad

1 2 &&eq[; ys[kk’kh"kZd ls C;ksjsokj ’kh"kZd rd dk

ns; /kujkf’k

Hkqxrku lEcU/kh vkx.ku %— (vko';drk iM+us ij izi= ds ihNs vkx.ku djsa)

iqufuZ;qfDr ,oa iqufoZokg lEcU/kh izek.k– i=

izekf.kr fd;k tkrk gS fd—

(1) esjs }kjk bl ns;d esa vkgfjr /kujkf'k dh vof/k esa ljdkjh ;k v/kZ ljdkjh laxBu esa lsokdj dksbZ osru ;k HkRrk ugha izkIr fd;k x;k gSA

isa'kuHkksxh dk gLrk{kj/ vaxwBk fu'kkuh

(2) esjs }kjk bl vof/k esa iqufoZokg ugha fd;k x;k gSA

dsoy ikfjokfjd isa'ku ds fy;sA

ias'kuHkksxh dk gLrk{kj/ vaxwBk fu'kkuh

psd dk fooj.k (dsoy psd }kjk Hkqxrku fd;s tkus dh fLFkfr esa Hkjk tkuk gS)

psd la[;k	psd dh /kujkf'k	psd fuxZr djus dk fnukad

lsok uSo`fRrd ykHk dk uke :0 iS0

6 6 ldy /kujkf'k

dVkSfr;ak

1 &&fofo/k iz'kklfud lsok;sa dksM

2 &&vk;dj dksM

3 &&vU; dVkSrh dksM

7 7 lEiw.kZ dVkSfr;ka

9 9 &&'kq) ns; /kujkf'k (6 6 &7 7)

thfor jgus dk izek.k i= (vko';drk iM+us ij)

izekf.kr fd;k tkrk gS fd Jh———————————vkt dh fnukad dks thfor gSaA

vf/kdkjh dk inuke ,oa fnukad

lfgr gLrk{kj

(lh0 ,l0 vkj0 ds vuqPNsn 2 4 6 ds vuqlkj)

(dsoy fcy ij Hkqxrku djus okys dks"kkxkjksa ds iz;ksx gsrq)

izcU/kd Hkkjrh; LVsV cSad/ dks"kkxkj jksdfM+;k/ mi dks"kkxkj jksdfM+;k

cSad

:0———————————————————————————(vadksa esa) ———————————————————————('kCnksa esa)

Hkqxrku djsaA

dks"kkf/kdkjh/ mi dks"kkf/kdkjh ds gLrk{kj

dsoy psd }kjk Hkqxrku djus okys dks"kkxkjksa ds iz;ksx gsrqA

:0———————————————— (vadksa esa) ———————————————— (’kCnksa esa) Hkqxrku gsrq ikfjr fd;k tkrk gSA

dks"kkf/kdkjh/ mi dks"kkf/kdkjh ds gLrk{kj

:0———————————— dk Hkqxrku izkIr fd;kA

Hkqxrku lEcU/kh vU; laLrqfr izkIrdrkZ dk gLrk{kj/ fu’kkuh vaxwBk

egkys[kkdkj ds iz;ksx gsrq %&&

Lohdkj :0

vkifRr :0

lEizs{kd lEizs{kkf/kdkjh

APPENDIX I

[See Chapter II, paragraph 6]

Extracts from Government of India (Audit and Accounts) Order, 1936, issued as an order of His Majesty in Council under sub-sections (2) and (3) of section 166 of the Act

2. (1) In this Order the following expressions have the meanings hereby assigned to them, that is to say—

"Accounts" includes in relation to commercial undertakings of a Government subsidiary accounts;

"Appropriation accounts" means accounts relating to expenditure brought into account during a financial year to the several items specified in the schedules of authorized expenditure authenticated under section 35 or 38 of the Act;

"Auditor General" means the Auditor-General of India;

"State" means a Governor's State;

"Rules," in relation to leave, pension and other conditions of service, includes regulations and orders; and

"The Act" means the Government of India Act, 1935.

(3) As respects the period before the establishment of the Federation—

(a) any reference in this Order to the Federal Government, or to the accounts or the revenues of the Federation, shall be construed as a reference to the Governor General in Council, or to the accounts or the revenues of the Governor General in Council, and any reference to the Governor General, except where the reference is to the Governor General acting in his discretion or exercising his individual judgment, shall also be construed as a reference to the Governor General in Council.

II—Duties and Powers of Auditor—General

11. (1) Subject to the provisions of this paragraph, the Auditor General shall be responsible for the keping of the accounts of the Federation and of each State, other than accounts of the Federation relating to defence or railways and accounts relating to transactions in the United Kingdom.

(2) As respects accounts of the Federation the Governor General exercising his individual judgment, and as respects accounts of a State the Governor, exercising his individual judgment, may after consulation with the Auditor General, make provision by rules for relieving the Auditor General from responsibility for the keeping of the accounts of any particular service or department.

(3) The Governor General, exercising his individual judgement, may after consultation with the Auditor General make provision by rules relieving the Auditor General from responsibility for keeping accounts of any particular class or character. (See Annexure A).

(4) The Auditor-General shall, from the accounts kept by him and by the other persons responsible for keeping public accounts, prepare in each year accounts (including, in the case of accounts kept by him, appropriation accounts) showing the annual receipts and disbursements, for the purposes of the Federation and each State, distinguished under the respective heads, thereof, and shall submit those accounts to the Federal Government or, as the case may be, to the Government of the State on such dates as he may, with the concurrence of the Government concerned, determine.

(5) Notwithstanding anything in this paragraph, the Auditor General shall comply with any General or special order of the Governor General or, as the case may be, a Governor as to the head of account under which any specified transaction or transactions of any specified class is or are, to be included.

In issuing any such order as aforesaid the Governor General or Governor shall exercise his individual judgment after consulting the Auditor General.

12. It shall be the duty of the Auditor General to prepare annually in such form as he with the concurrence of the Governor General may determine, and to submit to the Governor General a general financial statement incorporating a summary of the accounts of the Federation, and of all the States for the last preceding year and particulars of their balances and outstanding liabilities, and containing such other information as to their financial position as the Governor General may direct to be included in the Statement.

13. (1) It shall be the duty of the Auditor-General—

(i) to audit all expenditure from the revenues of the Federation and the States and to as certain whether moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it;

(ii) to audit all transactions of the Federation and of the States relating to debt, deposits, sinking funds, advances, suspense accounts and remittance business;

(iii) to audit all trading, manufacturing and profit and loss accounts and balance-sheets kept by order of the Governor General or of the Governor of a State in any department of the Federation or of the State;

(iv) and in each case to report on the expenditure or accounts so audited by him.

(2) The Auditor General may with the approval of, and shall if so required by, the Governor General or the Governor of any State audit and report on—

(i) the receipts of any department of the Federation or, as the case may be, of the State;

(ii) the accounts of stores and stock kept in any office or department of the Federation or, as the case may be of the State.

The Governor General or the Governor of a State may after consultation with the Auditor General make regulation with respect to the conduct of audits under this sub-paragraph. (See Annexure B).

(3) This paragraph shall not apply to accounts of transactions in the United Kingdom, and the powers and duties of the Auditor General with respect to the Accounts relating to such transactions shall be as specified in section 170 of the Act.

15. It shall be the duty of the Auditor General, so far as the accounts for the keeping of which he is responsible enable him so to do, to give the Federal Government and to the Government of every State such information as they may from time to time require and such assistance in the preparation of their annual financial statements as they may reasonably ask for.

16. The Federation and every State shall—

(i) supply to the Auditor General free of charge the annual Budget estimates of the Federation or of the State and any other publication issued by a department of the Federation or of the State which he may require for purposes connected with his audit functions, and

(ii) give to him such information as he may require for the preparation of any account or report, which it is his duty to prepare.

17. The Auditor General shall have authority to inspect any office of accounts in India which is under the control of the Federation or of a State, including

Treasuries and such offices responsible for the keeping of initial or subsidiary accounts as submit accounts to him.

18. The Auditor General shall have authority to require that any books and other documents relating to transactions to which his duties in respect of audit extend, other than books or documents which are in the United Kingdom, shall be sent to such place as he may appoint for inspection by him :

Provided that, if the Governor General or the Governor of a State certifies that any such book or document is a secret book or document, the Auditor General shall accept as a correct statement of the facts stated in that book or document a statement certified as correct by the Governor General or as the case may be, by the Governor.

19. Anything which under this Order is directed to be done by an officer of his department authorized by him, either generally or specially :

Provided that, except during the absence of the Auditor General on leave or otherwise, an officer shall not be authorized to submit on his behalf any report which the Auditor General is required by the Act to submit to the Secretary of State, the Governor General or the Governor of a State.

III—The Auditor of Indian Home Accounts

20. (1) The Auditor of Indian Home Accounts (hereafter in this paragraph referred to as "the Auditor") shall under the general superintendence of the Auditor General, audit the accounts of transactions in the United Kingdom affecting the revenue of the Federation or of any State.

(2) In discharging his functions under this paragraph, the Auditor shall examine and audit the accounts, including appropriation accounts of the receipt, expenditure and disposal in the United Kingdom of all money, stores and other property due to or held for the purposes of, the Federation or any State, and shall report on those accounts and, if he is satisfied as to their correctness, shall certify them.

(3) In order that the Auditor’s examination of the accounts of accounting authorities and persons may, so far as possible, proceed pari passu with their transactions, he shall have free access at all convenient times to their books of account and to the other documents relating to their transactions, and may require them to furnish him from time to time, either at regular intervals or when called upon, with account of their transactions up to such date as he may direct.

Provided that, if the Secretary of State, or the High Commissioner for India, certifies that any such book or document as aforesaid is a secret book or document the Auditor shall accept as a correct statement of the facts appearing in that book or

document, a statement certified as correct by the Secretary of State or, as the case may be, by the High Commissioner.

(4) As respects any matter for which no provision is made by the Act or by this Order, the Auditor shall comply with any rules which may be made for his guidance by the Governor General acting in his discretion.

NOTE—Under section 26 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947, ceased to be in force with effect from 15th, December, 1971, except as respects any thing done or any action taken thereunder. But the rules and regulations framed under the Order, 1936, referred to above shall remain in force till such time as new rules and regulations are framed under sections 22 and 23 respectively of the Act, 1971.

ANNEXURE A

Rules framed by the Governor General under sub-paragraph (3) of paragraph 11 of the Government of India (Audit and Accounts) Order, 1936, and issued under Government of India notification no. D/106/Ref./37, dated April 1, 1937

1. (1) These rules may be called the Initial and Subsidiary Account Rules.

2. In these rules—

(1) "Initial Accounts" means a primary record of all money transactions affecting the revenues of the Federation or of any State as they occur ;

(2) "the Order" means the Government of India (Audit and Accounts) Order, 1936 ;

(3) "Treasuries" includes all Treasuries and Sub-Treasuries whether under the control of the Federation or of a State ; and other terms and expressions have the same meanings as have been assigned to them in the Order.

3. The Auditor-General of India from the date these rules come into force shall be relieved from the responsibility for keeping accounts of the undermentioned class or character :

(a) Initial Accounts required to be kept in Treasuries ;

(b) Initial and Subsidiary accounts that may be required to be kept in any office or department of the Federation, or as the case may be, of any State ;

(c) Accounts of stores and stock that may be required to be kept in any office or department of the Federation or of a State by order of the Governor General or of the Governor of the State; and

(d) Trading, manufacturing and Profit and Loss Accounts and balance-sheets and any other subsidiary accounts that may be required to be kept by Order of the Governor General or of the Governor of State in any Department of the Federation or of the State.

4. Nothing contained in Rule 3 shall be construed as derogating from the authority of the Auditor-General of India—

(a) to require any Treasury, Office or department keeping initial or subsidiary, accounts to render accounts of such transactions as are included in them to the audit and accounts office under his control on such dates as he may determine ; or

(b) to prescribe the form in which such accounts shall be rendered and in which the initial accounts from which the accounts so rendered are complied or on which they are based, shall be kept.

ANNEXURE B

Regulations framed by the Governor of the United Provinces under sub-paragraph (2) of paragraph 13 of the Government of India (Audit and Accounts) Order, 1936, and issued under notification. B-702/ X—176, dated April 1, 1937

Regulations

1. The Auditor-General of India shall audit all such accounts of stores and stock of the different departments of the State Government as were subject to his audit immediately before the commencement of part III of the Government of India Act, 1935.

2. The Auditor-General of India shall conduct such audits in accordance with such rules and principles as were in force immediately before the commencement of Part III of the Government of India Act, 1935.

3. These regulations shall have effect from April 1, 1937.

NOTE—Under section 16 of the Comptroller and Auditor-General (Duties, Powers and Conditions of Service) Act, 1971 (see Appendix I-A) the Comptroller and Auditor-General shall audit all receipts which are payable into the Consolidated Fund of the State.

APPENDIX I

[See Chapter II, paragraph 6]

Extracts from Government of India (Audit and Accounts) Order, 1936, issued as an order of His Majesty in Council under sub-sections (2) and (3) of section 166 of the Act

2. (1) In this Order the following expressions have the meanings hereby assigned to them, that is to say—

"Accounts" includes in relation to commercial undertakings of a Government subsidiary accounts;

"Appropriation accounts" means accounts relating to expenditure brought into account during a financial year to the several items specified in the schedules of authorized expenditure authenticated under section 35 or 38 of the Act;

"Auditor General" means the Auditor-General of India;

"State" means a Governor's State;

"Rules," in relation to leave, pension and other conditions of service, includes regulations and orders; and

"The Act" means the Government of India Act, 1935.

(3) As respects the period before the establishment of the Federation—

(a) any reference in this Order to the Federal Government, or to the accounts or the revenues of the Federation, shall be construed as a reference to the Governor General in Council, or to the accounts or the revenues of the Governor General in Council, and any reference to the Governor General, except where the reference is to the Governor General acting in his discretion or exercising his individual judgment, shall also be construed as a reference to the Governor General in Council.

II—Duties and Powers of Auditor—General

11. (1) Subject to the provisions of this paragraph, the Auditor General shall be responsible for the keping of the accounts of the Federation and of each State,

other than accounts of the Federation relating to defence or railways and accounts relating to transactions in the United Kingdom.

(2) As respects accounts of the Federation the Governor General exercising his individual judgment, and as respects accounts of a State the Governor, exercising his individual judgment, may after consulation with the Auditor General, make provision by rules for relieving the Auditor General from responsibility for the keeping of the accounts of any particular service or department.

(3) The Governor General, exercising his individual judgement, may after consultation with the Auditor General make provision by rules relieving the Auditor General from responsibility for keeping accounts of any particular class or character. (See Annexure A).

(4) The Auditor-General shall, from the accounts kept by him and by the other persons responsible for keeping public accounts, prepare in each year accounts (including, in the case of accounts kept by him, appropriation accounts) showing the annual receipts and disbursements, for the purposes of the Federation and each State, distinguished under the respective heads, thereof, and shall submit those accounts to the Federal Government or, as the case may be, to the Government of the State on such dates as he may, with the concurrence of the Government concerned, determine.

(5) Notwithstanding anything in this paragraph, the Auditor General shall comply with any General or special order of the Governor General or, as the case may be, a Governor as to the head of account under which any specified transaction or transactions of any specified class is or are, to be included.

In issuing any such order as aforesaid the Governor General or Governor shall exercise his individual judgment after consulting the Auditor General.

12. It shall be the duty of the Auditor General to prepare annually in such form as he with the concurrence of the Governor General may determine, and to submit to the Governor General a general financial statement incorporating a summary of the accounts of the Federation, and of all the States for the last preceding year and particulars of their balances and outstanding liabilities, and containing such other information as to their financial position as the Governor General may direct to be included in the Statement.

13. (1) It shall be the duty of the Auditor-General—

(i) to audit all expenditure from the revenues of the Federation and the States and to as certain whether moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have

been applied or charged and whether the expenditure conforms to the authority which governs it;

(ii) to audit all transactions of the Federation and of the States relating to debt, deposits, sinking funds, advances, suspense accounts and remittance business;

(iii) to audit all trading, manufacturing and profit and loss accounts and balance-sheets kept by order of the Governor General or of the Governor of a State in any department of the Federation or of the State;

(iv) and in each case to report on the expenditure or accounts so audited by him.

(2) The Auditor General may with the approval of, and shall if so required by, the Governor General or the Governor of any State audit and report on—

(i) the receipts of any department of the Federation or, as the case may be, of the State;

(ii) the accounts of stores and stock kept in any office or department of the Federation or, as the case may be of the State.

The Governor General or the Governor of a State may after consultation with the Auditor General make regulation with respect to the conduct of audits under this sub-paragraph. (See Annexure B).

(3) This paragraph shall not apply to accounts of transactions in the United Kingdom, and the powers and duties of the Auditor General with respect to the Accounts relating to such transactions shall be as specified in section 170 of the Act.

15. It shall be the duty of the Auditor General, so far as the accounts for the keeping of which he is responsible enable him so to do, to give the Federal Government and to the Government of every State such information as they may from time to time require and such assistance in the preparation of their annual financial statements as they may reasonably ask for.

16. The Federation and every State shall—

(i) supply to the Auditor General free of charge the annual Budget estimates of the Federation or of the State and any other publication issued by a department of the Federation or of the State which he may require for purposes connected with his audit functions, and

(ii) give to him such information as he may require for the preparation of any account or report, which it is his duty to prepare.

17. The Auditor General shall have authority to inspect any office of accounts in India which is under the control of the Federation or of a State, including Treasuries and such offices responsible for the keeping of initial or subsidiary accounts as submit accounts to him.

18. The Auditor General shall have authority to require that any books and other documents relating to transactions to which his duties in respect of audit extend, other than books or documents which are in the United Kingdom, shall be sent to such place as he may appoint for inspection by him :

Provided that, if the Governor General or the Governor of a State certifies that any such book or document is a secret book or document, the Auditor General shall accept as a correct statement of the facts stated in that book or document a statement certified as correct by the Governor General or as the case may be, by the Governor.

19. Anything which under this Order is directed to be done by an officer of his department authorized by him, either generally or specially :

Provided that, except during the absence of the Auditor General on leave or otherwise, an officer shall not be authorized to submit on his behalf any report which the Auditor General is required by the Act to submit to the Secretary of State, the Governor General or the Governor of a State.

III—The Auditor of Indian Home Accounts

20. (1) The Auditor of Indian Home Accounts (hereafter in this paragraph referred to as "the Auditor") shall under the general superintendence of the Auditor General, audit the accounts of transactions in the United Kingdom affecting the revenue of the Federation or of any State.

(2) In discharging his functions under this paragraph, the Auditor shall examine and audit the accounts, including appropriation accounts of the receipt, expenditure and disposal in the United Kingdom of all money, stores and other property due to or held for the purposes of, the Federation or any State, and shall report on those accounts and, if he is satisfied as to their correctness, shall certify them.

(3) In order that the Auditor’s examination of the accounts of accounting authorities and persons may, so far as possible, proceed pari passu with their transactions, he shall have free access at all convenient times to their books of account and to the other documents relating to their transactions, and may require them to furnish him from time to time, either at regular intervals or when called upon, with account of their transactions up to such date as he may direct.

Provided that, if the Secretary of State, or the High Commissioner for India, certifies that any such book or document as aforesaid is a secret book or document the Auditor shall accept as a correct statement of the facts appearing in that book or document, a statement certified as correct by the Secretary of State or, as the case may be, by the High Commissioner.

(4) As respects any matter for which no provision is made by the Act or by this Order, the Auditor shall comply with any rules which may be made for his guidance by the Governor General acting in his discretion.

NOTE—Under section 26 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947, ceased to be in force with effect from 15th, December, 1971, except as respects any thing done or any action taken thereunder. But the rules and regulations framed under the Order, 1936, referred to above shall remain in force till such time as new rules and regulations are framed under sections 22 and 23 respectively of the Act, 1971.

ANNEXURE A

Rules framed by the Governor General under sub-paragraph (3) of paragraph 11 of the Government of India (Audit and Accounts) Order, 1936, and issued under Government of India notification no. D/106/Ref./37, dated April 1, 1937

1. (1) These rules may be called the Initial and Subsidiary Account Rules.

2. In these rules—

(1) "Initial Accounts" means a primary record of all money transactions affecting the revenues of the Federation or of any State as they occur ;

(2) "the Order" means the Government of India (Audit and Accounts) Order, 1936 ;

(3) "Treasuries" includes all Treasuries and Sub-Treasuries whether under the control of the Federation or of a State ; and other terms and expressions have the same meanings as have been assigned to them in the Order.

3. The Auditor-General of India from the date these rules come into force shall be relieved from the responsibility for keeping accounts of the undermentioned class or character :

(a) Initial Accounts required to be kept in Treasuries ;

(b) Initial and Subsidiary accounts that may be required to be kept in any office or department of the Federation, or as the case may be, of any State ;

(c) Accounts of stores and stock that may be required to be kept in any office or department of the Federation or of a State by order of the Governor General or of the Governor of the State; and

(d) Trading, manufacturing and Profit and Loss Accounts and balance-sheets and any other subsidiary accounts that may be required to be kept by Order of the Governor General or of the Governor of State in any Department of the Federation or of the State.

4. Nothing contained in Rule 3 shall be construed as derogating from the authority of the Auditor-General of India—

(a) to require any Treasury, Office or department keeping initial or subsidiary, accounts to render accounts of such transactions as are included in them to the audit and accounts office under his control on such dates as he may determine ; or

(b) to prescribe the form in which such accounts shall be rendered and in which the initial accounts from which the accounts so rendered are complied or on which they are based, shall be kept.

ANNEXURE B

Regulations framed by the Governor of the United Provinces under sub-paragraph (2) of paragraph 13 of the Government of India (Audit and Accounts) Order, 1936, and issued under notification. B-702/ X—176, dated April 1, 1937

Regulations

1. The Auditor-General of India shall audit all such accounts of stores and stock of the different departments of the State Government as were subject to his audit immediately before the commencement of part III of the Government of India Act, 1935.

2. The Auditor-General of India shall conduct such audits in accordance with such rules and principles as were in force immediately before the commencement of Part III of the Government of India Act, 1935.

3. These regulations shall have effect from April 1, 1937.

NOTE—Under section 16 of the Comptroller and Auditor-General (Duties, Powers and Conditions of Service) Act, 1971 (see Appendix I-A) the Comptroller and Auditor-General shall audit all receipts which are payable into the Consolidated Fund of the State.

APPENDIX I—A

THE COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) ACT, 1971 (EXTRACTS)

(Act no. 56 of 1971)

CHAPTER I

Preliminary

1. Short title—This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971.

2. Definitions—In this Act, unless the context otherwise requires—

(a) "accounts", in relation to commercial undertakings of a Government, includes trading, manufacturing and profit and loss accounts and balance-sheets and other subsidiary accounts;

(b) "appropriation accounts" means accounts which relate the expenditure brought to account during a financial year, to the several items specified in the law made in accordance with the provisions of the Constitution or of the Government of Union Territories Act, 1963, for the appropriation of moneys out of the Consolidated Fund of India or of a State, or of a Union territory having Legislative Assembly as the case may be;

(c) "Comptroller and Auditor-General" means the Comptroller and Auditor-General of India appointed under Article 148 of the Constitution;

(d) "State" means a State specified in the First Schedule to the Constitution;

(e) "Union" includes a Union territory, whether having a Legislative Assembly or not,

CHAPTER II

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CHAPTER III

Duties and Powers of the Comptroller and Auditor-General

10. Comptroller and Auditor-General to compile accounts of Union and States—(1) The Comptroller and Auditor-General shall be responsible—

(a) for compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the audit and accounts offices under his control by Treasuries, offices or departments responsible for the keeping of such accounts; and

(b) for keeping such accounts in relation to any of the matters specified in clause (a) as may be necessary :

Provided that the President as respects the accounts of the Union, and the Governor of a State as respects the accounts of that State, may after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling the accounts of any particular service or department of the Union or of a State, as the case may be:

Provided further that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for keeping the accounts of any particular class or character.

(2) Where under any arrangement, a person other than the Comptroller and Auditor-General has, before the commencement of this Act, been responsible—

(i) for compiling the accounts of any particular service or Department of the Union or of a State, or

(ii) for keeping the accounts of any particular class or character, such arrangement shall, notwithstanding anything contained in sub-section (1), continue to be in force unless, after consultation with the Comptroller and Auditor-General, it is revoked in the case referred to in clause (i), by an order of the President or the Governor of the State, as the case may be, and in the case referred to in clause (ii), by an order of the President.

11. Comptroller and Auditor-General to prepare and submit accounts to the President, Governors of States and Administrators of Union Territories having

Legislative Assemblies—The Comptroller and Auditor General shall, from the accounts complied by him or by any other person responsible in that behalf, prepare in each year accounts (including in the case of accounts compiled by him, appropriation accounts) showing under the respective heads the annual receipts and disbursements for the purpose of the Union, of each State and of each Union territory having a Legislative Assembly, and shall submit those accounts to the President or the Governor of a State or Administrator of the Union territory having a Legislative Assembly, as the case may be, on or before such dates as he may, with the concurrence of the Government concerned, determine.

12. Comptroller and Auditor-General to give information and render assistance to the Union and States—The Comptroller and Auditor-General shall, in so far as the accounts, for the compilation or keeping of which he is responsible, enable him so to do, give to the Union Government, to the State Governments or to the Governments of Union territories having Legislative Assemblies as the case may be, such information as they may, from time to time, require, and render such assistance in the preparation of their annual financial statements as they may reasonably ask for.

13. General provision relating to audit.—It shall be the duty of the Comptroller and Auditor-General—

(a) to audit all expenditure from the Consolidated Fund of India and of each State and of each Union territory having a Legislative Assembly and to ascertain whether the moneys Shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure confirms to the authority which governs it;

(b) to audit all transactions of the Union and of the States relating to Contingency Funds and Public Accounts;

(c) to audit all trading, manufacturing, profit and loss accounts and balance-sheets and other subsidiary accounts kept in any Department of the Union or of a State;

and in each to report on the expenditure, transactions or accounts so audited by him.

14. Audit of receipts and expenditure of bodies or authorities substantially financed from Union or State Revenues—Where any body or authority is substantially financed by grants or loans from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly, the Comptroller and Auditor-General shall subject to the provisions of any law for the time being in force applicable to the body or authority, as the case may be, audit all receipts and

expenditure of that body or authority and to report on the receipts and expenditure audited by him.

Explanation—Where the grant or loan to a body or authority from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly in a financial year is not less than Rupees five lakhs and the amount of such grant or loan is not less than seventy five per cent of the total expenditure of that body or authority, such body or authority shall be deemed, for the purpose of this section, to be substantially financed by such grants or loans as the case may be.

15. Functions of Comptroller and Auditor-General in the case of grants or loans given to other authorities or bodies—(1) Where any grant or loan is given for any specific purpose from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly to any authority or body, not being a foreign State or international organisation the Comptroller and Auditor-General shall scrutinise the procedure by which the sanctioning authority satisfies itself as to the fulfilment of the conditions subject to which such grants or loans were given and shall for this purpose have right of access, after giving reasonable previous notice, to the books and accounts of that authority or body :

Provided that the President, the Governor of a State or the Administrator of a Union territory having a Legislative Assembly as the case may be, may, where he is of opinion that it is necessary so to do in the public interest, by order, relieve the Comptroller and Auditor-General, after consultation with him, from making any such scrutiny in respect of any body or authority receiving such grant or loan.

(2) Except where he is authorised so to do by the President, the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, the Comptroller and Auditor General shall not have, while exercising the powers conferred on him by sub-section (1), right of access to the books and accounts of any corporation to which any such grant or loan as is referred to in sub-section (1) is given if the law by or under which such corporation has been established provides for the audit of the accounts of such corporation by an agency other than the Comptroller and Auditor-General :

Provided that no such authorisation shall be made except after consultation with the Comptroller and Auditor-General and except after giving the concerned corporation a reasonable opportunity of making representations with regard to the proposal to give to the Comptroller and Auditor-General right of access to its books and accounts.

16. Audit of receipts of Union or of States—It shall be the duty of the Comptroller and Auditor-General to audit all receipts which are payable into the Consolidated Fund of India and of each State and of each Union territory having a Legislative

Assembly and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon.

17. Audit of accounts of stores and stock—The Comptroller and Auditor-General shall have authority to audit and report on the accounts of stores and stock kept in any office or department of the Union or of a State.

18. Powers of Comptroller and Auditor-General in connection with audit of accounts—(1) The Comptroller and Auditor-General shall in connection with the performance of his duties under this Act have authority—

(a) to inspect any office of accounts under the control of the Union or of a State, including Treasuries and such offices responsible for keeping of initial or subsidiary accounts, as submit accounts to him ;

(b) to require that any accounts, books, papers and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may appoint for his inspection;

(c) to put such questions or make such observations as he may consider necessary, to the person in charge of the office and to call for such information as he may require for the preparation of any account or report which it is his duty to prepare.

(2) The person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor-General, shall afford all facilities for such inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

19. Audit of Government companies and corporations—(1) The duties and powers of the Comptroller and Auditor-General in relation to the audit of the accounts of Government companies shall be performed and exercised by him in accordance with the provisions of the Companies Act, 1956.

(2) The duties and powers of the Comptroller and Auditor-General in relation to audit of the accounts of corporations (not being companies) established by or under law made by Parliament shall be performed and exercised by him in accordance with provisions of the respective legislations.

(3) The Governor of a State or the Administrator of a Union territory having a Legislative Assembly may, where he is of opinion that it is necessary in the public interest so to do, request the Comptroller and Auditor-General to audit the accounts of a corporation established by law made by the Legislature of the State or of the

Union territory as the case may be, and where such request has been made, the Comptroller and Auditor-General shall audit the accounts of such corporation and shall have, for the purpose of such audit right of access to the books and accounts of such corporation :

Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General and except after giving reasonable opportunity to the corporation to make representations with regard to the proposal for such audit.

20. Audit of accounts of certain authoritis or bodies—(1) Save as otherwise provided in section 19, where the audit of the accounts of any body or authority has not been entrusted to the Comptroller and Auditor-General by or under any law made by Parliament he shall, if requested so to do by the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, undertake the audit of the accounts of such body or authority on such terms and conditions as may be agreed upon between him and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority :

Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General.

(2) The Comptroller and Auditor-General may propose to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, that he may be authorised to undertake the audit of the accounts of any body or authority, the audit of the accounts of which has not been entrusted to him by law, if he is of opinion that such audit is necessary because a substantial amount has been invested in, or advanced to, such body or authority by the Central or State Government or by the Government of a Union territory having a Legislative Assembly, and on such request being made, the President or the Governor or the Administrator, as the case may be, may empower the Comptroller and Auditor-General to undertake the audit of the accounts of such body or authority.

(3) The audit referred to in sub-section (1) or sub-section (2) shall not be entrusted to the Comptroller and Auditor-General except where the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, is satisfied that it is expedient so to do in the public interest and except after giving a reasonable opportunity to the concerned body or authority to make representations with regard to the proposal for such audit.

CHAPTER IV

Miscellaneous

21. Delegation of Power of Comptroller and Auditor-General—Any power exercisable by the Comptroller and Auditor-General under the provisions of this Act, or any other law may be exercised by such officer of his department as may be authorised by him in this behalf by general or special order :

Provided that except during the absence of the Comptroller and Auditor-General on leave or otherwise, no officer shall be authorised to submit on behalf of the Comptroller and Auditor-General any report which the Comptroller and Auditor-General is required by the Constitution or the Government of Union Territories Act, 1963 to submit to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be.

22. Power to make rules—(1) The Central Government may, after consultation with the Comptroller and Auditor-General by notification in the Official Gazette, make rules for carrying out the provisions of this Act in so far as they relate to the maintenance of accounts.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(a) the manner in which initial and subsidiary accounts shall be kept by the Treasuries, offices and departments rendering accounts to audit and accounts offices ;

(b) the manner in which the accounts of any particular service or department or of any particular class or character, in respect of which the Comptroller and Auditor-General has been relieved from the responsibility of compiling or keeping the accounts, shall be compiled or kept ;

(c) the manner in which the accounts of stores and stock shall be kept in any office or department of the Union or of a State, as the case may be ;

(d) any other matter which is required to be, or may be, prescribed by rules.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

23. Power to make regulations—The Comptroller and Auditor-General is hereby authorised to make regulations for carrying into effect the provisions of this Act in so far as they relate to the scope and extent of audit, including laying down for the guidance of the Government Departments the general principles of Government accounting and the broad principles in regard to audit of receipts and expenditure.

24. Power to dispense with detailed audit—The Comptroller and Auditor-General is hereby authorised to dispense with, when circumstances so warrant, any part of detailed audit of any accounts or class of transactions and to apply such limited cheek in relation to such accounts or transactions as he may determine.

25. Repeal—The Comptroller and Auditor-General (Conditions of Service, Act, 1953, is hereby repealed.

26. Removal of doubts—For the removal of doubts, it is hereby declared that on the commencement of this Act, the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution October, 1947, shall cease to be in force except as respects anything done or and action taken thereunder.

NOTE—Also see the Amendment Act no. 58 of 1976, on the following pages.

THE COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) AMENDMENT ACT, 1976

[No. 58 of 1976] Dated 8th, April, 1976

* * * *

1. Short title and commencement—(1) This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Act, 1976.

(2) It shall be deemed to have come into force on the 1st day of March, 1976.

2. Amendment of section 10—In section 10 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (hereinafter referred to as the principal Act), in sub-section (1)—

(a) for the first proviso, the following provisos shall be substituted, namely :—

"Provided that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling :—

(i) the said accounts of the Union (either at once or gradually by the issue of several orders) ; or

(ii) the accounts of any particular services or departments of the Union ;

Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling :—

(i) the said accounts of the State (either at once or gradually by the issue of several orders) ; or

(ii) the accounts of any particular services or departments of the State."

(b) in the second proviso, for the words "Provided further," the works "Provided also" shall be substituted.

3. Amendment of section 11—In section 11 of the Principal Act—

(a) for the words "by any other person responsible in that behalf," the words "by the Government or any other persons responsible in that behalf" shall be substituted;

(b) the following provisos shall be inserted at the end, namely :—

"Provided that the President may, after consultation with the Comptroller and Auditor-General, by order relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the Union or of a Union Territory having a Legislative Assembly :

Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts disbursements for the purpose of the State."

4. Amendment of section 22—In section 22 of the Principal Act —

(a) in clause (b) of sub-section (2), after the words "the accounts of" the words "the Union or of a State or of" shall be inserted;

(b) in sub-section (3), for the words "in two successive sessions", the words "in two or more successive sessions," and for the words "the session in which it is so laid or the session immediately following," the words "the session immediately following the session or the successive sessions aforesaid" shall be substituted.

5. Repeal and saving—(1) The Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Ordinance, 1976, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the Principal Act as amended by this Act.

THE COMPTROLLER AND AUDITOR GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) AMENDMENT ACT, 1984

Short title. 1. This Act May be called the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Amendment Act, 1984.

Amendment of 2 In the Comptroller and Auditor General's (Duties Powers and Conditions of

section 6. service) Act, 1971 (hereinafter referred to as the principal Act), in section 6, after sub-section (6), the following sub-section shall be inserted, namely.

"(6-A) Notwithstanding anything contained in the foregoing provisions of this section a person referred to in sub-section (1) who demits office [whether in any manner specified in sub-section (8) or by resignation] is the Comptroller and Auditor General after the commencement of the comptroller and Auditor General's (Duties, Powers and Conditions of Service) Amendment Act, 1984, shall, on such demission, be entitled to :

(a) The pension to which he would have been entitled under the rules of the Service to which he belonged by reckoning his service as the Comptroller and Auditor General as continuing approved service counting for pension in such service, and

(b) A special pension of seven hundred rupees per annum in respect of each completed year of service as Comptroller and Auditor General :

Provided that the aggregate of the amounts payable to him under clause (a) and clause (b) of this sub-section shall in no case exceed a sum of twenty thousand and four hundred rupees per annum.

(6-B) Notwithstanding anything contained in the foregoing provisions of this section, a person referred to in sub-section (3) who demits office [whether in any manner specified in sub-section (8) or by resignation] as the Comptroller and Auditor General after the Commencement of the Comptroller and Auditor General (Duties, Powers and conditions of Service) Amendment Act, 1984 shall on such demission, be entitled to :

(a) The pension payable to him in respect of any previous service under Government, and

(b) A special pension of seven hundred rupees per annum in respect of each completed year of service as Comptroller and Auditor General :

Provided that the aggregate of the amounts payable to him under clause (a) and clause (b) of this sub-section shall in no case exceed a sum of twenty thousand and four hundred rupees per annum and such sum shall include the aggravate of all other pensions, if any, payable to him and the commuted portion, if any, of his pension.

3. Section 14 of the Principal Act shall be renumbered as sub-section (1) thereof and :—

(a) In the Explanation to sub-section (1) as so numbered :

(i) For the words "rupees five lakhs" the words "rupees twenty five lakhs" shall be substituted.

(ii) For the words "this section" the words "this sub-section" shall be substituted.

(b) after sub-section (1) as so renumbered, the following sub-sections shall be inserted, namely :

"(2) Notwithstanding anything contained in sub-section (1) the Comptroller and Auditor-General may with the previous approval of the President or the Governor of a state of the Administrator of a Union Territory having a Legislative Assembly, as the case may be, audit all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated Fund of India or of any State or of any Union.

Territory having a Legislative Assembly, as the case may be, in a financial year is not less than rupee one crore.

(3) Where the receipts and expenditure of any body or authority are by virtue of the fulfillment of the conditions specified in sub-section (1) or sub-section (2) audited by the Comptroller and Auditor-General in a financial year, he shall continue to audit the receipts and expenditure of that body or authority for a further period of two years notwithstanding that the conditions specified in sub-section (1) or sub-section (2) are not fulfilled during any of the two subsequent years."

Insertion of new (4) After section 19 of the Principal Act, the following section shall be inserted,

section 19-A. namely :—

Laying of reports in '19-A' (1) the reports of the Comptroller and Auditor-General in relation to accounts of relation to the accounts of a Government Company or a Corporation Government companies referred to in section 19, shall be submitted to the Government or and Corporations. Governments concerned.

(2) The Central Government shall cause every report received by it under sub-section (1) to be laid, as soon as may be after it is received, before each House of Parliament.

(3) The State Government shall cause every report received by it under sub-section (1) to be laid, as soon as may be after it is received, before the Legislature of the State.

Explanation—For the purposes of this section "Government" or "State Government'' in relation to a Union Territory having a Legislative Assembly, means the Administrator of the Union Territory.

Note—This Act has come into force from the Financial Year 1983-84.

C. S. no, 56, dated 31-10-85

[Vitta (Lekha) Anubhag-1 File no. 15(1)-74]

BACK HOME

APPENDIX II

(See Chapter II, paragraph 18)

Treasury Rules issued by the Governor of the Uttar Pradesh under clause (2) of Article 283 of the Constitution of India as adopted by Government Order No. AI—380/Y 10(1)/1950, dated January 26, 1950

SECTION I—Short title and commencement

1. These rules may be called the "Treasury Rules (Uttar Pradesh)."

1-A. If the Government considers it necessary or expedient so to do for avoiding any hardship or removing any difficulty that may arise as a result of the application

of these rules it may, subject to such restrictions and conditions, if any, as it may think fit to impose, dispense with or relax the provisions of any of these rules in any case or class of cases.

SECTION II—Definitions

2. In these rules, unless the context otherwise requires, the following expressions have the meaning hereby assigned to them, that is to say :

(a) "State", "Government" and "Governor" mean, respectively the State, the Government and the Governor of Uttar Pradesh.

(b) "Consolidated Fund" means the Consolidated Fund of the State into which all revenues received by the Government, all loans raised by the Government by issue of Treasury bills, loans or ways and means advances and all moneys received by the Government in repayment of loans are credited under article 266 of the Constitution. No moneys out of this Fund can be appropriated except in accordance with law and for the purposes and in the manner provided in the Constitution.

(c) "Contingency Fund" means the Contingency Fund of the State established under the Uttar Pradesh Contingency Fund Act, 1950 (U.P. Act No. XIX of 1950) in terms of clause (2) of Article 267 of the Constitution.

(d) "Public Account" means the Public Account of the State into which all other public moneys received by or on behalf of the Government such as deposits, reserve funds, remittances, etc., which do not form part of the Consolidated Fund, are included in terms of articles 266 (2) and 284 of the Constitution. Disbursements from the Public Account are not subject to a vote by the legislature as they are not moneys issued out of the Consolidated Fund.

(e) "Treasury" means any Treasury of the State and includes a Sub-Treasury.

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

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

(h) "Accountant General" means the head of the office of Audit and Accounts subordinate to the Comptroller and Auditor General of India, who keeps the accounts of the State and exercises audit functions in relation to those accounts on behalf of the Comptroller and Auditor General of India.

(i) "Indian Audit Department" means the officers and establishment, being in India and subordinate to the Comptroller and Auditor General of India, that are employed upon the keeping and audit of the Accounts of the Union and of the States, or upon one or other of these duties.

(j) "Constitution" means the Constitution of India.

(k) "Government Servant" includes a person who, though not technically borne on a regular Government establishment, is duly authorized to receive or disburse money on behalf of Government.

(l) "Government Account" comprises the Consolidated Fund Account, the Contingency Fund Account and the Public Account of the State.

SECTION III—Location of Moneys Standing in the Government Account

3. Save as provided in sub-rule (2) of rule 7, moneys standing in the Government account must either be held in the Treasury or in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the State.

The deposit of such moneys in the Bank shall be governed by the terms of agreement made between the Governor and the Bank under section 21 of the Reserve Bank of India Act, 1934 (Act No. 11 of 1934).

SECTION IV—General System of Control over Treasury

District Treasuries

4. (1) Unless the Government, after consultation with the Accountant General otherwise directs in any special case there shall be a Treasury in every district. If moneys standing in the Government Account are, in any district, not deposited in the Bank, the Treasury of that district shall be divided into two departments ; a department of account under the charge of an Accountant and a cash department under the charge of a Treasurer.

Exception—The following districts have more than one independent Treasury :—

Lucknow—Two, both at the headquarters.

Saharanpur—Two, one at the headquarters and the other at Roorkee.

Garhwal—Three, one at the headquarters and one each at Lansdowne and Kalagarh.

(2) The Treasury shall be under the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control. The Collector shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns required from the Treasury by the Government, the Accountant General and the Reserve Bank of India.

Subject to the provisions of this rule, the respective responsibilities of the Collector and the Treasury Officer for business of the Treasury shall be such as may be defined in accordance with such rules as the Government in the Finance Department may approve, after consultation with the Accountant General.

(3) The duty of verifying and certifying the monthly cash balance, if any, in the Treasury in such manner as the Government in the Finance Department after consultation with the Accountant-General may prescribe and of submitting the monthly accounts of such balance in such form and after such verification as the Accountant General may require, shall be undertaken by the Collector or by such other officer as the Government may specify. It must be performed by the Collector in person at least once in every period of six months.

(4) When a new Collector is appointed to a district he shall atonce report his appointment to the Accountant General and shall certify to the Accountant General the amount of the cash balance, and stamps and opium store, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Government in the Finance Department may, after consultation with the Accountant General, prescribe.

(5) No portion of the responsibility for the proper management and working of Treasuries shall devolve upon the officers of the Indian Audit Department. The inspection of Treasuries by officers of the Indian Audit Department shall not relieve the Collector of his responsibilities for management and inspection.

Sub-Treasuries

5. If the requirements of the public business make necessary the establishment of one or more Sub-Treasuries under a District Treasury, the arrangements for the administration thereof and for the proper conduct of business therein, shall be such

as may be prescribed by the Government in the Finance Department after consultation with the Accountant General. The daily accounts of receipts and payments of moneys at a Sub-Treasury must be included in the accounts of the District Treasury.

6. (Deleted).

SECTION V—Payment of moneys into the Government Account

7. (1) Save as hereinafter provided in this section, all moneys, as defined in articles 266, 267 or 284 of the Constitution received by or tendered to Government servants in their official capacity shall, without undue delay, be paid in full into the Treasury or into the Bank. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from Government Account. No Department of Government may require that any moneys received by it on Government Account be kept out of that Account. If any question arises whether or not moneys received by or deposited with Government servants were received by or deposited with them in their official capacity, then the question will be referred to the Government in the Finance Department, whose decision thereon shall be final.

(2) Notwithstanding anything contained in sub-rule (1) the direct appropriation of the receipts on Government Account for any expenditure payable out of those receipts and in particular the direct appropriation of departmental receipts for departmental expenditure is authorized in the following cases, that is to say :—

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

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

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

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

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

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

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

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

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

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

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

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

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

(n) (Deleted).

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

8. [Deleted].

9. A Government servant may not, except with the special permission of the Government, deposit in bank moneys withdrawn from the Government Account under provisions of section VII of these rules.

10. The procedure to be adopted by Government servants and other collecting authorities in receiving moneys on behalf of Government, granting receipts for such moneys and paying them into the Government Account, and by the Treasury and the Bank in receiving such moneys and granting receipts for them, shall be such as may be prescribed by the Government in the Finance Department after consultation with the Accountant General. The procedure so prescribed shall, among other matters, contain provisions so as to secure that :–

(i) any person paying money into the Treasury shall present with it a memorandum (chalan) in such form, as may be prescribed, which will show clearly the nature of the payment and the person or Government servant on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange and for the proper accounts classification of the credit and its allocation between Governments and departments concerned;

(ii) at places where the money is to be deposited in the Bank, the memorandum or chalan shall except where otherwise provided be presented direct to the Bank.

All departments of Government, receiving money from public, will, either supply the intending depositors with printed forms of chalans in triplicate free of charge with relevant head of account duly filled in, or will arrange to receive payments in cash, cheques, postal orders, money orders, etc. The chalans will not be required to be presented again to the departmental officer for signature as the details therein will already have been checked by the office issuing the chalans. In order to enable the Bank to verify that the chalan is in order and has been issued by the appropriate authority, the order to the Bank to receive payment, in the last column of the chalan form, should be signed by some departmental officer, whose specimen signatures should have been furnished to the Bank.

(iii) if a cheque on a bank is accepted in payment of Government dues under any rules, a receipt for the actual cheque only shall be given, but the formal receipt for payment shall not be delivered until the cheque has been accepted by the bank on which it is drawn; and

(iv) at places where the money is to be deposited in the Bank, the advices of receipts, which according to any provision made under this rule have to be sent to public officers or departments and consolidated receipts or certificates of receipts required by any such provision to be given to any public officer or department, shall be given by the Treasury and not by the Bank.

SECTION VI—Custody of moneys relating to, or standing in, the Government Account

11. (1) The procedure for the safe custody of the moneys in the hands of Government servants, or held in a Treasury, shall be as prescribed by the Government in the Finance Department after consultation with the Accountant General.

(2) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

SECTION VII—Withdrawal of moneys from the Government Account

12. In this section "withdrawal" with its cognate expressions refers to the withdrawal of funds from the Government Account for disbursement of, or on behalf of, the State other than disbursement in the United Kingdom.

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

14. The Accountant General may permit withdrawal for any purpose authorized by the Government. Unless expressly authorised by these rules or by any special orders of the Government, the Accountant General may not permit withdrawal at a place outside the limits of his own jurisdiction.

15. (1) Subject as hereinafter provided in this section a Treasury Officer may permit withdrawal for all or any of the following purposes, namely :—

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

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

(1) other Government servants, or

(2) private parties;

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

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

(v) In the case of an officer or authority empowered to make investment of moneys standing in the Government Account, for the purpose of such investment;

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

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

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

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

(2) Unless expressly authorized by the Accountant General, a Treasury Officer shall not permit withdrawal for any purpose net specified in clause (1) of this rule.

16. Except as provided in rules 26 and 27 a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the Treasury Officer to such checks, as the Government in the Finance Department after consultation with the Accountant General, may prescribe. The procedure so prescribed shall, among other matters, contain provisions so as to secure :—

(i) that any person having a claim against Government shall present his voucher at the Treasury duly receipted and stamped where necessary and that unless otherwise specially provided no such claim shall be paid unless the claim is first submitted to, and the payment directed by the Treasury Officer;

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

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

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

18. A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Accountant General.

19. Except as provided by rules 20 and 21 a payment shall unless Government by general or special order otherwise directs be made in the district in which the claim arises.

20. The leave salary of a gazetted Government servant who draws his leave salary in India, may be paid in any district of the State. The leave salary of a non-gazetted servant may be paid in that district only in which his pay could be drawn if he were on duty.

Note :—For payments outside the State, [see rule 33 (3).]

21. Pensions payable in India may he paid in any district of the State.

Note :—For payments outside the State, [see rule 33 (3).]

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

NOTE—In the following cases, the Government, with the concurrence of the Accountant General have waived the substantive provision of the rule and consequently no authority of the Accountant General for permitting the withdrawal of funds in such cases is necessary :—

(a) In the case of honorarium payable to gazetted Government servants, provided (i) the rates have already been laid down and (ii) the bills are countersigned by the departmental authorities competent to countersign the Travelling Allowance bills of the Government servant concerned. The departmental authority countersigning the bill should invariably certify that the honorarium has been sanctioned by the

competent authority and that the concurrence of the Finance Department has been obtained, where necessary.

(b) In the case of payment of pay and allowances, etc., of gazetted Government servants in the pay scale the maximum of which does not exceed Rs. 12,00 per month drawn in the Establishment bill forms by Heads of Offices.

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

24. The Treasury Officer shall be responsible to the Accountant General for acceptance of the validity of a claim against which he has permitted withdrawal, and for evidence that the payee has actually received the sum withdrawn.

25. The Treasury Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a voucher which does not formally present that information unless there are valid reasons, which he shall record in writing for omitting to require it.

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

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

NOTE—The special powers of the Collector under this rule may in an emergency he exercised by Additional District Magistrates, Sub-Divisional Officers residing at the headquarters of the sub-division away from the headquarters of the district, when communications with district headquarters are interrupted, and also by officers performing the duties of the Collector when the latter is absent from headquarters or incapacitated from discharging his duties. The special powers under this rule shall be deemed to cover the entire field of administration Central as well as State.

28. A Government servant who is authorized to draw moneys by means of cheques shall notify to the Bank or the Treasury upon which he draws the number of each cheque book brought into use and the number of cheques it contains.

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

SECTION VIII—Transfer of moneys standing in the Government Account

30. The transfer of Government moneys from one Treasury to another, and between the Currency Chest balance and Treasury balance of a Treasury and between a Treasury and the Bank shall be governed by such instructions as may be issued in this behalf by the Government in the Finance Department after consultation with the Reserve Bank of India. The transfer of moneys from or to a Small Coin Depot to or from a Treasury under the control of the State Government shall be governed by instruction issued by the President in this behalf.

SECTION IX—Responsibility for moneys withdrawn

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

32. (1) Subject as hereinafter provided in this rule the procedure to be observed by a Government servant in regard to moneys withdrawn from the Government Account for expenditure shall be such as may be prescribed by the Government in the Finance Department after consultation with the Accountant General.

(2) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accountant General. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

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

SECTION X—Inter Government Transactions

33. (1) Save as provided hereinafter in this section no transactions of the State with another Government shall be adjusted against the balance of the State except in accordance with such directions as may be given by the Comptroller and Auditor General of India with the approval of the President to regulate the procedure for the accounting of transactions between different Governments.

(2) Moneys presented within the jurisdiction of another Government for credit to the Government Account or a payment made by another Government as a withdrawal effecting the balance of the Government Account shall not be credited or debited to the Government Account except under express authority of the Accountant General or any other Accounting Officer authorized in this behalf by the Comptroller and Auditor General of India.

(3) When a gazetted Government servant or a pensioner desires to draw his leave salary or pension in India from a Treasury outside the State, payment may be authorized by the Accountant General in consultation with the Audit Officer of the State concerned.

(4) All adjustment against the balance of the State by debit or credit to another Government shall be made through the Central Accounts Office of the Reserve Bank of India.

34. Where such a course is authorised in consequence of a delegation of functions made under article 258(1) of the Constitution, the Treasury Officer may receive or authorise the Bank to receive moneys tendered on behalf of the Union Government, and may make or authorise the Bank to make disbursements on behalf of the Union Government in accordance with such procedure as may be specified in the rules made by or under the authority of the President. Such receipts and disbursements on behalf of the Union Government shall be adjusted, as far as practicable, directly against the balance of the Union Government held by the Bank, but where such transactions are temporarily taken into account against the balance of the State Government Account, the Accountant General will, on receipt of intimation from the Treasury, make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Office of the Reserve Bank of India, against the balances in the Government Accounts of the Union Government held by the Bank.

35. The Treasury Officer may, subject to any general or specific direction of the Government in this behalf, receive or authorise the Bank to receive moneys, tendered on behalf of another State and may, if so required by the Accountant General, make or authorise payment of any claim against another State. The necessary credits or debits in respect of such receipts and payments against the balances of the State concerned shall be made by the Accountant General through the Central Accounts Office of the Reserve Bank of India, but until such

adjustments are made, the credits and debits shall be entered in the Government Account.

Moneys paid or received in the office of the Accountant General on behalf of another State and book entries made in the office of the Accountant General affecting the accounts of another State shall likewise be adjusted by the Accountant General through the Central Account office of the Reserve Bank of India against the balances of the State concerned.

36. The provisions of rule 35 may be extended with or without modifications to payments made or received in the State on behalf of the Railway, Post and Telegraphs and Defence Departments of the Union Government.

SECTION XI—Receipts and disbursements of the State in the United Kingdom

37. Until other provision is made by the Government in this behalf, transactions of the State in the United Kingdom shall be taken in the first instance against the balances in the Government Account of the Union Government in that country, in accordance with such procedure as may be prescribed by or under the authority of the President for the transaction of the Union Government in the United Kingdom. These transactions shall be adjusted in India, at the earliest apportunity, against the balances of the Government Account according to such directions as may be given in this behalf by the Comptroller and Auditor General of India with the approval of the President.

SECTION XII—Supplemental

38. The Accountant General in the exercise of any of his functions under these rules shall be subject to the general control of the Comptroller and Auditor General of India.

39. (1) Nothing in these rules, and nothing prescribed under these rules, shall have effect so as to impede or prejudice the exercise by the Comptroller and Auditor General of India of the powers vested in him by or under the Constitution, to make rules or to give directions regulating the submission to the Indian Audit Department of the accounts kept in Treasuries or in departmental offices and to be accompanied by such vouchers for their support as the Comptroller and Auditor General may require for purposes of audit or for purposes of keeping the account for which he is responsible.

(2) Where under the provisions of these rules the detailed procedure with respect to any matter is required to be prescribed or regulated by departmental regulations and where no rule or order has been made by the Governor as to the authority by

whom the regulations shall be made, such regulations to be observed by particular department shall be made by the Government, or with the approval of the Government by such departmental authorities as may be authorized by the Government to act in this behalf.

(3) Nothing contained in this rule affects the validity of any order, instruction or direction contained in any authorized departmental Code, Regulation, Manual or any other compilation in force on the date of promulgation of these rules except in so far as such an order, instruction or direction is inconsistent with, or repugnant to any distinct provision contained in these rules.

40. The Government in the Finance Department may not exercise any power conferred upon them by these rules so as to impose upon the Bank in connexion with the business of the Government any responsibility not imposed upon the Bank by the terms of its agreement with the Governor.

ANNEXURE A

AN AGREEMENT made this seventh day of July, 1937, BETWEEN THE GOVERNOR OR THE UTTAR PRADESH of the one part and THE RESERVE BANK OF INDIA (hereinafter called "the Bank") of the other part.

WHEREAS the Bank was constituted and incorporated and is regulated by the Reserve Bank of India Act, 1934 [(being Act no. II of 1934 (hereinafter called "the Act")] as adopted and modified pursuant to the Authority contained in section 293 of the Government of India Act, 1935, by an Order of His Majesty in Council, dated the eighteenth day of March, 1937, cited as the India and Burma (Burma Monetary Arrangements) Order, 1937, with and subject to the various powers, provisions, and restrictions in and by the Act set forth and it a was thereby intralia particularly provided as follows, viz.—

(1) by section 20 of the Act that the Bank should undertake to accept moneys for account of State Governments and to make payments up to the amount standing to the credit of their accounts and to carry out their exchange, remittance and other banking operations including the management of the public debt; and

(2) by section 21 (1) of the Act that State Governments should entrust the Bank on such conditions as might be agreed upon with all their money, remittance exchange and banking transactions in India and, in particular, should deposit free of interest all their cash balances with the Bank provided that nothing in that sub-section should prevent State Governments from carrying on money transactions at places where the Bank has no branches or agencies and that State Governments might hold at such places such balances as they may require; and

(3) by section 21 (2) of the Act that State Governments should entrust the Bank, on such conditions as might be agreed upon, with the management of the public debt and with the issue of any new loans.

NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the said parties hereto as follows, that is to say—

1. This agreement shall be deemed to have come into force on the first day of April, 1937.

2. The general banking business of the Government of Uttar Pradesh (hereinafter referred to as "the Government") including the payment, receipt, collection and remittance of money on behalf of the Government shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Act and with and to such orders and directions as may from time to time be given to the Bank by the Government through any Government officer or officers authorized by the Government in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and at such offices branches or agencies of the Bank as shall be necessary or convenient or as the Government shall from time to time direct in the manner aforesaid.

3. The Government shall employ the Bank as the sole banker in India of the Government who shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any places at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time to be given by the Government in the manner aforesaid receive and hold for the Government all such moneys as may be or become payable to the Government or on its account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Government regarding the receipt, collection, payment and remittance of money and other matters as is usually, transacted by bankers for their customers. The Bank shall make the said moneys at the said offices, branches and agencies available for transfer to such places and at such times as the Government may direct. No interest shall be payable to the Government on any of the moneys for the time being held by the Bank.

4. The management of the rupee public debt of the Government and the issue of new rupee loans by the Government and the performance of all the duties relating there to respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Government and the keeping of all registers, books and accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank at its offices in Bombay, Calculatta and Madras and at any of its offices, branches or

agencies at which respectively the administration of any portion or portions of the public debt of the Government is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said public debt as the Government may from time to time direct and shall audit all payments of such interest and act generally as agents in India for the Government in the management of the said public debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Government.

5. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Government other than such advantage as may accrue to it from the holding of the Government cash balances free of obligation to pay interest thereon, and such balances shall be maintained at an amount not below such minimumas may be agreed upon between the Government and the Bank from time to time :

Provided that if the Government wishes to remit funds outside the area within its jurisdiction except as otherwise provided for in this agreement the Bank shall be entitled to make a charge for such remitances at rates not exceding those which the Bank charges to Banks referred to as "scheduled banks" in section 42 of the Act subject to a minimum charge of four annas for each remittance.

6. The Bank shall make ways and means advances to the Government if so required at such rate of interest not exceeding bank rate as may be fixed by the Bank from time to time; provided that the total of such advances outstanding at any one time shall not exceed the amount of the minimum balance prescribed under clause 5 and any subsidiary agreement provided under the clause and provided further that the advances outstanding shall be fully paid off at intervals not exceeding three months.

7. The Government shall employ the Bank as its sole agent for investments by Government either of Government funds or of funds managed by the Government and Bank shall be entitled to charge commission for sales (but not for purchases nor for conversion) at the rate of 1/16 per cent in addition to any further charges which the Bank may have to pay by way of brokerage, etc. The Bank shall collect interest and the maturity values of such investments on behalf of the Government without charge.

8. As remuneration to the Bank for the management of the public debt as aforesaid the Bank shall be entitled to charge to the Government half-yearly a commission at the rate of Rs. 2,000 per crore per annum on the amount of the public debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge following amounts shall be excluded from the amount of public debt, viz. :

(a) The amounts of loans discharged outstanding after one year from the date of a notice of discharge.

(b) The amount of stock certificates for Rs. 50,000 and upwards held by the Government or by any officer or officers of the Government authorized in that behalf provided that such amount exceeds one crore.

And in addition to the charge of Rs. 2,000 per crore per annum the Bank shall be entitled to charge to the Government a fixed sum of Rs. 2,000 a year on account of the stock certificates referred to in head (b) of this clause and the Bank shall be also entitled to charge the public (but not the Government) all such fees and charges as are now or may hereafter from time to time be prescribed by the Governor General under the powers conferred upon him by the Indian Securities Act, 1920 (Act no. X of 1920) for duplicate securities and for the renewal, consolidation, division, or otherwise of all Government securities which the Bank issues :

Provided that loans not directly issued by the Government but issued under the guarantee of the Government shall not be included in the calculation for the purpose of this clause but shall be a matter for separate arrangement if the management of such loans is entrusted to the Bank.

9. The Bank shall maintain currency chests of its issue department at such places within Uttar Pradesh, as the Government may with the previous sanction of the Central Government, prescribe and the Government shall provide sufficient accommodation for such chests as may be required for the deposit of notes or coin and shall be responsible to the Bank for the safe custody of the said chest, notes and coin. The Bank shall keep the said chests supplied with sufficient notes and coin to provide currency for the transactions of the Government and reasonable remittance facilities to the public at the said places. The Government shall supply the Bank with such information and returns as the Bank may from time to time require as to be composition of the balances in the said chests and the amount and nature of the transfers to and from the said chests. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Government shall be responsible to the Bank for the examination and correctness of coin or notes at the time of deposition or with drawal from the said chests.

10. The Bank shall not be at liberty to close any of its office or branches except on Sundays, New Year’s Day, Christmas Day, Good Friday, and any other day declared to be a public holiday by any notification published in pursuance of the Negotiable Instruments Act (Act XXVI of 1881), subject nevertheless and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Government and the Bank shall be responsible that no one of its agencies doing Government business for the time being existing, shall be closed

except on Sundays and on public holidays authorized by the Government within whose jurisdiction such agencies may be respectively situtaed.

11. The responsibility for all loss or damage to the Government which may result from any act or negligence or omission of the Bank or its agents in conducting the business of the public debt aforesaid of the payment of interest of discharge value thereon or the renewal, conversion, consolidation, sub-division, or cancellation of any Government security shall rest with and beb orne by the Bank provided however that it shall not be incumbent on the Bank to verify signature and endorsements on Government securities which prima facie appeal to be in order and in the acceptance of which the Bank shall not be guilty of any negligence and in such cases no liability shall be incurred by the Bank in respect thereto PROVIDED ALSO that in regard to the ordinary banking business at the offices branches and agencies of the Bank of receiving and realizing money and securities for money or account of the Government and paying cheques, orders, draft bills and other documents whether negotiable or not in the Bank's capacity of bankers for the Government and whether such business be done by the Bank or by agencies in its behalf the responsibility to the Government shall be that of the Bank and such responsibility shall be that of banker to an ordinary customer.

12. The Bank shall remit on account of the Government between India and London such amounts as may be required by it from time to time at the market rate of the day for telegraphic transfers, subject to the proviso that if a large transfer has to be effected in connexion with the flotation or repayment of a sterling loan or analogous operation and if it is considered by either party to be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the two parties.

13. This agreement may be determined by either party giving to the other party one year's notice in writing expiring on the 31st day of March in any year, such notice if given by or on behalf of the Government to be addressed to the Governor of the Bank and to be served by leaving the same with the Head Office of the Bank or addressing the same to him at the Head Office of the Bank by registered post and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government in the Finance Department and immediately upon the expiration of such notice this agreement shall absolutely cease and determine save as to rights or liabilities acquired or incurred prior to such termination.

14. In the event of any dispute arising as to the terms and conditions of this agreement, or as to the rights or obligations of the parties hereto such dispute or difference of opinion shall, in the event of the parties hereto failing to reach an agreement, be referred to the Governor General whose decision shall be final and binding as between the parties hereto.

15. Nothing in this agreement shall operate to affect in any way the obligations imposed either on the Government or on the Bank by or under the Act or any subsequent amendment or amendments of the Act.

16. The Bank shall be entitled to perform all or any of the matters contained in this agreement through such agency or agencies as may be prescribed by the Act or any amendment thereof as may be approved by the Government.

APPENDIX V

(See Chapter V, paragraph 102)

Rules regulating the preparation of last-pay certificates in cases of transfers on duty, or of return from leave

1. Transfers on duty may be of two kinds :

(i) A Government servant may proceed on duty from one State or circle of audit to another.

(ii) A Government servant may proceed on duty from one place to another in the same State or circle of audit.

2. In the former case the certificate should be given as follows :

(a) If the Government servant is employed at the station of the Accountant General of his State or circle of audit and the system of payment after pre-audit is followed in his office, the certificate should be given by that officer, and a duplicate of it should be forwarded to the Accountant General of the transferred Government servant's new State or circle of audit; otherwise the procedure laid down in clause (b) below should be adopted.

(b) If he has to pass through that station on his way to his new State or circle of audit, the certificate should be given in duplicate by the officer incharge of the Treasury from which he drew last pay and both copies countersigned by the Accountant General; one copy of the countersigned certificate should be forwarded by the latter to the Accountant General of the transferred Government servant's new State or circle of audit.

(c) If he is not employed at, and has not to pass through, the Accountant General's station, the certificate should be given by the officer incharge of the Treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant

General for countersignature and transmission to the Accountant General of the transferred Government servant's new State.

Exception—As an exception to the preceding rule the last-pay certificates of non-gazetted Government servants transferred from one State or circle of audit to another may be given by the head of the office and need not be countersigned by the Accountant General concerned but in the case of transfers out of India, the last-pay certificate should be signed by the Accountant General.

3. In the second case of transfer, the Government servant should obtain a last-pay certificate from the officer incharge of the Treasury from which he last drew pay, or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.

4. A Government servant who has drawn his leave salary in India should, before returning to duty, obtain a last-pay certificate from the Accountant General by whom or within whose jurisdiction his leave salary was last paid.

5. The last-pay certificate shall be prepared in all cases in the form attached to these rules. This form provides for detail of fund deductions although the officer preparing the bills is responsible for their correctness; but the officer preparing the last-pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant, including any made under an order or attachment of his pay by a Court of Law of which he may have received notice before granting the certificate, but also for passing on any, of which he may afterwards receive notice, to the Treasury or the disbursing office from which the Government servant will in future draw pay.

The officer preparing the last-pay certificate should also enter details in regard to any insurance policies being financed from a Provident Fund, indicating the name of Insurance Company, the policy number and the amount and the due date for the payment of premium.

6. In all cases of transfers from one district to another with the same audit circle the last-pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made should be paid in the new district except where the Treasury or the financial rules of a Government provide to the contrary.

7. In the case of the pay bill of a Government servant of whatever rank required to accompany the Governor to summer headquarters at Naini Tal, the signature or counter signature of a gazetted Government servant on the bill may be treated as a last pay certificate for the purpose of these rules.

8. For the purposes of drawal of transit pay and allowances of Government servant on his promotion from a non-gazetted to a Gazetted post, an extra copy of the last-pay certificate should be sent by the head of the office direct to the Audit Officer.

Last-pay Certificate

Last-pay Certificate
of_____ of
the_____
proceeding on_____
to
_____
_____
_

2. He has been paid up to _____at the following rates :

Particulars Rate

Substantive pay_____

Officiating
pay_____

Allowances, etc. _____
_____Deduction_____
_____
_____
_____
___

*3. His Provident Fund Account nos., etc. are given below :

Name of the fund	Account no.	Which A.G. maintains the account
1	2	3

*Against serial no. 3 the information should be incorporated by the head of the office in case of non-gazetted Government servants and by the Treasury Officer himself in the case of gazetted officers. In addition, when a Government servant is transferred from one Audit Circle to another, the name of the Accounts Officer who will maintain his Provident Fund accounts after transfer, should also be recorded in the case of gazetted officers by the Accountant General while countersigning the Last Pay Certificate and by the head of the office in the case of non-gazetted Government servants, if possible.

4. He made over charge of the office of_____ on the_____noon of_____.

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

6. He has been paid leave-salary as detailed below. Deductions have been made as noted on the reverse :

Period	Rate	Amount

From _____ to _____ at Rs _____.a month _____

From _____ to _____ at Rs _____.a month _____

From _____ to _____ at Rs _____.a month _____

†7. He is entitled to draw the following :

_____

_____

_____

8. He is also entitled to joining time for_____days.

9. He finances the insurance policies detailed below from Provident Funds :

Name of Insurance Company	Number of policy	Amount of premium	Due date for the payment of premium
1	2	3	4
		Rs. P.	

10. The details of the income-tax recovered from him, up to the date from the beginning of the current year are noted on the reserves.

Dated_____19 . Signature _____

Designation _____

†When filling in this item of the Last-pay Certificate the scale of pay, etc. as authorized by the Accountant General, pay slips or in the cases of non-gazetted Government servants by competent authorities and the date of increment and of the ceasation or change in the rate of pay should be invariably shown against this item with a view to enable the disbursing officer of the new district to disburse the pay, etc. admissible after the date up to which the payment has been shown in this certificate.

REVERSE

Details of Recoveries

Nature of recovery _____

Amount Rs.
_____

Number of instalments in which to be recovered
_____

Deductions made from leave-salary

From _____ to _____ at Rs _____.a month
_____

From _____ to _____ at Rs _____.a month
_____

From _____ to _____ at Rs _____.a month _____

Details of income-tax recovered

Name of month	Pay	Gratuity fee, etc.	Funds and other deductions	Amount of income-tax recovered	Remarks
1	2	3	4	5	6
April, 19	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
May,19					
June, 19					
July, 19					
August, 19					
September, 19					
October, 19					
November,19					
December, 19					
January, 19					

February, 10					
March, 19					

APPENDIX VI

[REFERRED TO IN PARAGRAPH 103 (d)]

(Form of Bond of Indemnity for drawing pay, pensions, annuities, etc.)

THIS INDENTURE made the.....day of..... one thousand nine hundred and.....corresponding to Saka Samvat.....between the *State Bank of India, constituted under the State Bank of India Act, 1955 through its.....Branch.

OR

*..... a subsidiary Bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959 through its.....Branch

OR

*....., a corresponding new bank constituted under the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 through its.....Branch.

OR

*.....a banking company as defined in the Banking Regulation Act, 1949 through its.....Branch, (hereinafter referred to as "the Bank," which expression shall where the context admits be deemed to include their executors and administrators or representatives and their successors-in-business under the same or any other style or name) of the one part and THE GOVERNOR OF UTTAR PRADESH (hereinafter referred to as "the Governor") of the other part.

WHEREAS the Bank has been in the habit of receiving on account of their customers pay, pensions, annuities, allowances or other payments from funds administered by the Governor including payments made on behalf of other Governments from the various officials whose duty it is to disburse such payments/the Accountant General upon the production at the time of such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive and, in the case of a pensioner, also of a certificate of non-employment according to prescribed rules.

*Delete whichever not applicable.

AND WHEREAS in order to have time and expense in obtaining payment of such sums the Governor has agreed to allow such payments to be from time to time made as they fall due without requiring the production of the said certificates save a certificate of non-employment according to prescribed rules signed by a representative of the Bank upon being indemnified by the Bank against any loss by reason of such payments as aforesaid on account of any officer who may at the date of such payment be deceased and upon the Bank entering into such an agreement as is hereinafter contained which the Bank has agreed to do.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Bank for themselves and their successors hereby covenant with the Governor and his successors that so long as the Governor shall allow such payments as aforesaid to be made without requiring the production of the certificates hereinbefore referred to, subject nevertheless as hereinafter provided, the Bank will within seven days from the date of the death of any customer for the receipt of or on whose behalf the Bank may have received any such payments as aforesaid communicate the date of such death to the official for the time being responsible for the payments to such deceased officer and further that the Bank will immediately after the expiration of the said period of seven days repay and refund to the Governor so much of any money which may have been received from such disbursing official as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the pay, pension, annuity allowance or other payment, as the case may be, to which such deceased customer was entitled up to the date of his decease. In case the Bank fails to communicate the date of death of such deceased customer to the official for the time being responsible for the payment of such deceased officer and also fails to repay and refund to the Governor within the aforesaid period of seven days the whole of such money which was drawn in excess of the amount actually due to the deceased the Bank will have to pay to Governor in addition to the amount overdrawn interest up to a maximum rate of 6 per cent per annum as decided by the Governor in each case, from the date following the death of the customer to the date money is refunded to the Governor.

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall be determined except by express notice in that behalf given as next hereinafter provided.

PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that either the Bank or the Governor shall be entitled to determine the arrangement hereby made on giving to the other fourteen days' notice in writing in that behalf and on the expiration of such fourteen days this arrangement shall determine and the liability of the Bank under the covenants herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate or release the Bank from their liability under the covenant herein contained in respect of any such payments as aforesaid made prior to that date PROVIDED ALWAYS and it is hereby further agreed and declared that in the case of pensions the Bank will according to prescribed rules once in every year furnish to the Governor or the official or officials responsible for the payment of such pensions a certificate by one of the persons prescribed by the said rules of the life of each pensioner whose pension is paid to the Bank and a certificate of non-employment signed by the pensioner himself AND FURTHER that nothing herein contained shall be demeed to preclude the Governor or any of the said officials whose duty it is to make such payments as aforesaid from requiring the production of certificates in proof of the life of any particular person or persons entitled to receive such payments as aforesaid if the Governor or the Official/the Accountant General shall deem it necessary nor shall the Bank's arrangement made by these presents be deemed to be thereby terminated. AND it is hereby agreed and declared that the Governor may on the certificate of the Secretary to the Government of Uttar Pradesh in the Administrative Department (which shall be final, conclusive and binding on the Bank) recover all dues hereunder as arrears of land revenue.

IN WITNESS WHEREOF.....for and on behalf of the Bank has signed this deed on the day and year first above written.

Signed by.....

for and on behalf of the Bank.

In the presence of

(1).....

Address.....

(2).....

Address.....

APPENDIX VII

(See note below paragraph 53)

Rules regarding payment of contingent bills by cheque

1. Drawals by cheque will be made only in respect of expenditure coming in budget under "Contingencies" while drawals of pay of officer, pay of establishment and allowances and honoraria will continue to be made as usual through bill forms prescribed in Financial Hand book Volume V, Part I.

NOTE—Drawals of Service Postage Stamps will be made in accordance with Para 166 (II).

2. The Officer specifically authorised by Government to issue cheques (hereinafter called the "Drawing Officer") will make necessary drawal by cheques for purposes mentioned in Para 1. For this purpose, the Drawing Officer will be placed in account with the branch of State Bank of India conducting Government business as mentioned by Government.

NOTE—Money drawn on cheques will not be mixed up with the money drawn on bills vide paragraph 136 of Financial Handbook, Volume VI.

3. Cheques will be drawn on the State Bank for making payments to suppliers and for recoupment of Imprest and such expenditure which has to be disbursed in cash. Petty sums under Rupees ten will not be drawn by cheques and will be paid in cash.

4. The cheque drawals of the department will be accounted by the Treasury under the detailed head under "870—Cheques and Bills— Departmental cheques."

5. The Drawing Officer will carefully follow the rules as to cheques given in Section V of Chapter III of this Handbook:

(a) The Bills will be thoroughlysc rutinised and pre-checked by the Accounts Officer before payment and drawal of the cheques.

(b) This will in no way diminish the responsibility of the drawing and disbursing officers in respect of correct drawal and payment of the bills enjoined under rules.

6. The drawing officer will maintain a "Register of Cheques Drawn," in lieu of the register of contingent bills drawn, for recording particulars of the voucher and the

cheque and will sign against each entry in the register. The form prescribed for the register is attached (Form I).

7. To keep independent control on the total amount drawn by cheques in a month the drawing officer will note on the reverse of the counterfoil of each next cheque signed by him the total of drawals including the amount of previous cheque, the amount of the next cheque and will carry forward the final total on the reverse of the counterfoil of the following cheque form in the book. Cheques issued to parties will be crossed or marked "A/C Payee only."

8. If the currency of a cheque should expire owing to its not being presented to the State Bank for payment within three months after the month of issue (vide amended paragraph-62) it may be received back by the drawer who should then destroy it and draw a new Cheque in lieu of it. The fact of the destruction and the number and date of the new Cheque should be recorded on the counterfoil of the old Cheque, and the number and date of the old Cheque that is destroyed should be entered on the counterfoil of the new one. The fact of the new Cheque having been issued should be entered on the date of issue in red ink in the "Register of-Cheques Drawn" but not in column for amount, a not being made at the same time against the original entry in the register.

NOTE:–For procedure relating to lost Cheques see Para 65, of the Hand Book.

(C. S. No-105 dated 10-12-97)

[File No. 15(3)/90 Vitta (Lekha) Anubhag-1]

9. When it is necessary to cancel a cheque, the cancellation should be recorded and initialled by the drawing officer on the counterfoil, and the cheque if in the drawer's possession, should be destroyed. If the cheque is not in his possession, he should promptly request the State Bank to stop payment of the cheque and on ascertaining that payment has been stopped he should write back the entry in his "Register of Cheques Drawn" by exhibiting the amount of the cheque as a minus figure in the amount column. A counter-reference should be given in the register, against the original to the second entry of the cheque. A cheque remaining unpaid from any cause for twelve months from the date of its issue should be cancelled and its amount written back in a similar manner.

10. The amount of each cheque drawn, whether it is despatched directly to a party or the same is encashed or bank draft is obtained against the same, will be entered in the drawing officer's Cash Book on the receipt side, making corresponding entry of the disposal of the cash. Bank Draft or cheque as the case may be, on the payment side. The fact of a cancellation of a cheque will be noted in red ink against the original entries in the Cash Book.

The Cash Book should be maintained in Form VII.

(Correction Slip no. 18, dated November 21, 1981)

[Vitta (Lekha) Anubhag-1, File no. 15(6)-1976]

11. A register of cheques hould be maintained by the Drawing Officer. The prescribed form is attached (Form II). (The same form may be used for maintaining account of Receipt Books. Separate pages for receipt books and cheque books may be allotted in the same register).

12. The Treasury Officer will furnish the Drawing Officer quarterly with a statement of cheque books supplied. The drawing officer, on receipt of the statement will compare it with the register of Cheque Books.

13. The Treasury Officer will send to the Drawing Officer a copy of payment schedule duly written up twice a month one about the 15th of the month for the transactions from the 1st to 10th of that month and again about the 4th of the next month for the transactions from 11th to the last day of the month. The drawing officer should keep payment schedule in a guard file for further reference. The Treasury Officer will also send to the drawing officer the certificate of issue of cheques in Form no. 77-A of the Financial Handbook, Volume V, Part II (Attached Form IV) every month with the Copies of payment schedule, after completing and signing the certificate prescribed at the foot of the certificate of issues.

(Correction Slip No. 83 date 19-3-88)

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

14. The Payment schedule and the certificate of issues when received from the Treasury will be examined by the drawing officer to cheek the identity and the amounts of the cheque entered as cashed and a certificate of agreement will be recorded in the Payment schedule over the signature of the drawing officer without, however, recording any details of the uncashed cheques or other differences therein.

15. When the drawing officer has examined the Payment schedule and recorded his certificate of agreement thereon, a separate statement will be prepared for reconciling the account of cheques issued as per "Register of Cheques Drawn" with that of cheques cashed as per the Payment schedule. This statement will also give particulars of (a) total cheques issued to the end of the month but not cashed and (b) outstanding cheques of earlier months cashed in the month. The statement will be signed by the drawing officer and a duly signed copy will be sent to the Accountant General along with the ‘Monthly Account of drawals by cheque’ to be

prepared as per Para 17 below. The prescribed form of reconciliation statement is attached (Form V).

16. The passed vouchers of the month against which drawals made by cheque and corresponding payees' receipts will be kept securely in a file for the time being. Early each month the vouchers of the previous month will be forwarded to the Accountant General attached to the relevant Detailed Countersigned Contingent Bills in Form 17 of the Financial Handbook, Volume V, Part I as required to accompany the "Monthly Account" in accordance with Para 17 below. As eparate Contingent Bill will be prepared detailing the particulars of all sub-vouchers relating to each primary unit or detailed head of allotment subordinate to the major-head and will be signed by the drawing officer.

17. After the close of the month a consolidated monthly account will be sent to the Accountant-General U.P. consisting of the following:

(i) monthly account covering memo, giving in Part I details of all chequs drawn during the month and in Part II the total amount of contingent expenditure drawn by cheques, classified under relevant detailed heads of budget allotment, with cross reference of respective Contingent Bills accompanying and duly signed by the drawing officer. The form prescribed is attached (Form VI).

(ii) copy of statement of reconciliation between "Register of Cheques Drawn" and the Payment schedule, duly signed by the drawing officer and accompanied with a copy of Treasury Officer's certificate of total issues.

(Correction Slip No. 83 date 19-3-88)

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

(iii) separate detailed countersigned Contingent Bills for each subordinate classification of budget allotment giving voucher-wise details of expenditure, signed by the drawing officer cross referenced with the Part II details of the covering memo and accompanied with all pertaining vouchers and payees stamped receipts.

N.B.—The above monthly account will be sent through special messenger or despatched under registered cover so as to reach the Accountant General's Office not later than 10th of each following month.

18. The Accountant General, U.P. on receipt of the monthly accounts of the drawing officer and the Treasury will adjust the expenditure under the major and detailed heads noted on D.C. Contingent Bills and will clear the head "Departmental Cheques" under which the cheques were originally drawn.

FORM I

Register of cheques drawn for the month of

.....(Drawing Officer)

.....(Name of the Office)

Date of signing of cheque	Particulars of voucher	No. of voucher	Number of cheque with number of cheque book	Name of payee	Amount	Detailed head under the major head of budget to which expenditure is chargeable	Signature of drawing officer	Cash book Folio
1	2	3	4	5	6	7	8	9
					Rs.			
			Total					

(Head of account under which contingent expenditure is debitable)

PART II

Date and reference of despatch of monthly account to Accountant General's Office.

Detailed Classification of Contingencies.

(Detailed heads of classification as per budget may be given).

Amount

Ref. of D.C. Contingent Bill Attached
No. of Vouchers
No. of Payees Receipts

NOTE—The Position shown in Part II will be prepared in manuscript at the monthly closing of the register.

Drawing Officer

(With full designation).

FORM II

Stock-cum-Issues Register for Receipt Books and Cheque Books

Date of receipt	Book nos. (Book-wise)	Sl. no. opening and closing (Book-wise)	Intitials of drawing officer	Date of issue	To whom issued	Signature in token of receipt of book	Remarks of used book no. taken with dated initial of drawing officer

1	2	3	4	5	6	7	8

NOTE—If ten books are received together, all the ten will be entered serially in Column 3 separately in separate lines.

FORM III

(See Chapter XXIX, Para 648)

Pass-Book or list of Cheques cashed against the account of
..... (Drawing Officer)
..... (Officer).

Month and date of payment	Particulars of cheques cashed		Amount of cheque	*Initials of T.O.	Month and Date of payment	Particulars of cheques cashed		Amount of cheque	Initial of T.O.
	No.	Date				No.	Date		
1	2		3	4	5	6		7	8
			Rs.					Rs.	

*Each entry should be initialled after comparison with register of cheques paid (Form no. 74).

FORM IV (i) and (ii)

(i)

FORM 77-A

(See Chapter XXIX, Para 650, Financial Handbook, Volume V, Part II)

Treasury Officer's Certificate of Issues

I hereby certify that the total issues made from this Treasury on cheques drawn against accounts of Sri .....(Drawing Officer).....(Office), during.....19 .

Certified further that the amount for which the certificate of issues is furnished agrees with the amount debited in the Treasury accounts (Form 74) against II— cheques except a small difference of Rs. ..... which is explained below :

(a) Rs. ..... differences shown in the previous month since adjusted in the Treasury account in this month.

(b) Rs. ..... under reconciliation and will be adjusted in next months accounts.

Station.....

Date.....

Treasury Officer.

(ii)

Drawing Officer's Certificate of Agreement on Pass Book

Certified that Pass Book entries of the month of..... 19..... aggregating to Rs. ..... have been agreed with the cheques subject to differences as per the reconciliation statement.

_____

Drawing Officer.

Date ..... (Full designation).

FORM V

Statement of reconciliation of pass book with the register of cheque drawn

1. Difference as per line 5 of previous months reconciliation _____

statement.

2. Total amount of cheques issued during the mouth as per Register of cheques drawn :

(a) Amount of fresh cheques issued during the month (excluding cheques issued in lieu of old cheques). _____

(b) Deduct amount written back on account of old cheques cancelled but not renewed. _____

(c) Net total _____

(a)—(b) _____

3. Total (1)+(2) (c) _____

4. Deduct total amount of cheques encashed during the month as per T.O.'s certificate attached. _____

5. Difference showing the total amount of cheques issued but not cashed (as per details given below). _____

(a) Details of total cheques issued but not cashed to the end of the month. _____

Particulars of uncashed cheques

No.	Date	Amount
_____		_____
_____		_____

Total (a) _____

(b) Details of total outstanding cheques of earlier months encashed during the month.

No.	Date	Amount
_____		_____
_____		_____

Total (b) _____

FORM VI

PART I

Covering Memo of Monthly Account to Accountant General for the month of..... 19..... of the..... Drawing Officer

(Office)

Number of cheque with cheque book number	Name of payee	Amount	Detailed head under the major head of budget to which expenditure is chargeable	Remarks
1	2	3	4	5
		Rs.		
	Total			

PART II

(Head of account under which contingent expenditure of the department is debitable).

Detailed classification of contingencies.
Amount
Ref. of D.C. Contingent Bill attached.
No. of vouchers.
No. of payee Receipts.

Dated

Forwarded to the Accountant-General, U.P. (.....Section) Allahabad.

_____

Drawing Officer.

(with full designation)

FORM VII

CASH BOOKS

(See RULE 10)

Cash Book of..... for the month of..... 19.

RECEIPT SIDE					*PAYMENT SIDE*				
Date of Receipt	*Number of Voucher or Receipt*	*From whom received etc.*	*Amount (Cash)*	*Classification of receipts*	*Date of payment*	*Number of voucher*	*To whom paid etc.*	*Payments*	
								Cash	*Ba Tr*
									Nu of ch wi of ch ba
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*
			Rs. p.					*Rs p*	

(Correction Slip no. 19, dated 21-11-1981)

[Vitta (Lekha) Vibhag I, File no. 15 (6) - 76 J].

BACK HOME

APPENDIX VIII

[See Chapter VII, paragraph 129, note I]

Formulae for the calculation of the average cost of time-scale of pay

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

FORMULA (1)

Average pay = A+B/2+(B—A)/2[1—(R+1) {.014+(1—.01 R)/F—E }]

FORMULA (2)

Average pay = A+B/2+(B—A)/2[1—(R+1) {.021+(1—.01 R)/F—E }]

In the formulae (1) and (2)—

A = minimum pay,

B = maximum pay,

R = period of rise,

E = average age at entry in the grade, and

F = average age at retirement on superanuation pension.

This may be taken to be 58 in almost every case, unless there are special reasons to take it either at a lower or a higher figure.

FORMULA (3)

Average pay = (A+C)/2+(C—A)/2[1—(S+1) {.006+ (1—.0048)/G-E}]

In formula (3)—

A = minimum pay,

C = pay just before promotion to the second,

S = Period of rise from A to C,

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

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

NOTE—In order to find the average cost of an appointment in the junior scale of an All-India Service, this formula should be used and that such proportion of overseas pay should be added to the minimum basic pay, as well as to the basic pay just before promotion to the senior scale, as the number of persons drawing overseas pay in the junior scale bears to the total number of persons in that scale.

FORMULA (4)

Average pay = ½ (A+W1B1+W2B2+X1C1+X2C2).

Where

A = the initial pay of the scale.

B1B2 = the maximum pay of the different sections of the scale, such as the ordinary scale, the scale for passed clerks.

W1W2 = the proportion of the establishment which would normally reach the maximum of B2 respectively.

C1C2 = the pay at the different efficiency bars, and

X1, X2 = the proportion of the establishment which would normally be detained at C1, respectively.





APPENDIX IX

[See Chapter III and VIII, paragraphs 85 and 189]

Inter-departmental transfers and adjustments between Governments

The following directions have been issued by the Auditor-General under section 168 of the Government of India Act, 1935, to regulate the conditions under which a department of a Government may make charges for services rendered or articles supplied by it and the procedure to be observed in recording such charges in the accounts of the Government concerned.

In these directions—

"Government" means the Central Government (or when Part II of the Government of India Act, 1935, comes into force, the Federal Government) or the Government of a Governor's State as the circumstances may require, and includes the Government of Coorg : and "Act" means the Government of India Act, 1935.

(a) His Majesty's Representative for the exercise of the function of the Government in its relations with Indian States and (b) the Federal Railway Authority when it is constituted, are to be regarded as separate governments for the purpose of these directions. The department controlled by His Majesty's Representative for the exercise of the functions of the Government in its relations with Indian States shall be referred to herein as the Government Representative's Department.

I—Adjustment between Governments

2. In the case of transactions, between two Governments, adjustment shall always be made if required by or under the provisions of the Act; and otherwise, in such manner and to such extent as may be mutually agreed upon by the Governments concerned.

Instructions of the State Government

The following convention has been adopted, on a mutual basis, between the Uttar Pradesh Government and the Governments of Bengal, Punjab and Orissa :

(1) When an officer serving under one Government is summoned to give evidence in a court of justice under another Government regarding facts of which he has official knowledge in cases in which Government is a party, the charge on account of his travelling allowance will be borne by the employing Government at its own rates and will not be passed on to the Government under whose jurisdiction the court is situated. But in cases in which Government is not a party, the officer will be paid by the Court according to its rules and draw no other travelling allowance from the employing Government.

(2) Where a Government requisitions the services of an officer of a Commercial Department as a witness, or any other officer as a technical or expert witness, the pay of the officer concerned for the period of his absence from his headquarters

and the travelling allowance and other expenses due to him will be borne by the requisitioning Government. The travelling allowance in such a case will be regulated by the rules of the Government to which the officer belongs. The charges will, in the first instance, be borne by the latter Government and will be passed on, after necessary audit, to the requisitioning Government. For the purpose of this convention the expert and technical witnesses referred to above will be those mentioned in section 45 of the Indian Evidence Act.

2. The following arrangement has been agreed upon between the Government of India and the State Government, with the concurrence of the Auditor General regarding incidence of losses :

In general, any losses sustained by the Central Government through the negligence or culpability of the staff paid for by the State Government, and vice versa, must be borne as they occur, that is, by the Central Government if the loss occurs in connexion with Central transactions and by the State Government, if it is on arrangement, would bear the loss. For this purpose recoveries made indirectly, e.g., by deduction of pay or otherwise, from the persons responsible for a loss, the entire amount recovered should be credited to the Government who, under the above arrangement, would bear the loss. For this purpose recoveries made indirectly, e.g., by stoppage of increment or promotion as a measure of punishment, should not be treated as recoveries made in cash. A copy of the orders regarding the action taken against the persons responsible for the loss should be communicated by the Government which pays for the staff to the Government which bears the loss.

APPENDIX–IX RULE-2

Substitute the following for the Rule 2 under sub-head I—Adjustment between Governments.

2. In the case of transaction between two Governments, the following procedure shall be adopted—

(1) In all cases of claims for an amount not exceeding Rs. 1,000, in each case, no monetary settlement will be resorted to. However, in respect of the following claims monetary settlement should be made irrespective of the amount :–

(i) claims relating to commercial departments/undertakings of Government, which are require to work to a financial result, for services rendered or supplies made to or by them; and

(ii) Incidence of charges, viz. leave salary, pension, etc. arising out of inter-Governmental deputations of Individual Governments servants, which will continue to be regulated by the Rules laid down in Appendix C-B to Account Code, Volume 1.

(2) For transactions above the limit of Rs. 1,000 and where, the supplies/services are to be for irrespective of any monetary limit, the settlement will be made through cheques Bank drafts by the supplied Government. The procedure to be followed for making the monetary settlement in these cases, (i) between the State Governments inter-se the, (ii) in respect of supplies services to a Central Government Department will be as indicated below :–

(i) Between the State Governments inter-se, the concerned officer of the Government in respect of the supplies or services will present a bill at the Treasury for the cost of services or supplies, along with the accepted invoice and requisition for a bank draft in favour of the officer concerned in the supplying Government and remit the bank draft so obtained to the latter who will present it at the Treasury for encashment and crediting to the proper head or account.

(ii) Between a State Government and Central Government Department (including Defence, Railway and Posts and Telegraphs Departments, besides Civil).

The Department of the Central Government which receive the supplies/services will present a bill alongwith the accepted invoice to its own Accounts Officer concerned, who will make the payment by cheques/bank drafts drawn in favour of the officer concerned of the supplying Government in settlement of its claims.

In the reverse case of supplies/services rendered by a Central Government Department, the cheques/bank drafts received by it from the supplied Government will be presented by it to its Accounts Officer for encashment and credit to the proper head of account. In case the departmental officer is himself in account with a branch of the bank, the cheque/bank draft will be remitted by him to the bank with Chalan showing particulars of the Head of Account, for credit to Government account.

3. The Union Territory Governments will also allow the procedure indicated above as may be applicable to them for settlement of their inter-Government transactions arising out of services rendered or supplies made by/to them.

C. S. No. 94 File No. 15(5)-79

Vitta (Lekha) Anubhag-1, Dated Lucknow, January 11, 1990.

3. Subject to any subsequent arrangement that may be settled between the Governor General in Council (or Federal Government), and the Government Representative, a Service Department of the Central (or Federal) Government shall not ordinarily charge the Government Representative for any supplies or services for which under the rules on the subject it would not charge another Service Department of that Government nor shall a Service Department be charged by the Government Representative for such supplies or services, provided that

adjustments may be made between the accounts of the Government Representative and the Central (or Federal) Government in cases in which demand of the Government Representative under section 145 provides for the payment of sums to the Central Government or for recovery of sums there from in connexion with charges which are common but not separable. The amount of any charge to be regulated by the agreement reached between the Government Representative and the Central Government will be communicated to the Accounts Officers concerned. Departmental charges shall not be recovered in respect of works executed by the Central Public Works Department for the Government Representative and included in the demand under section 145.

Rule 3 above deleted vide C. S. no. 94 dated 11-01-1990

II—Adjustments with outside bodies

4. Payment shall be required in all cases where a department of a Government renders service or makes supplies to a non-Government body or institution or to a separate fund constituted as such inside or outside the Government account, unless the Government by general or special order gives directions to the contrary. Relief in respect of payment for services or supplies given to any body or fund, should ordinarily be given through a grant-in-aid rather than by remission of dues.

Orders of the State Government

Claims for petty amounts should not ordinarily be raised—see also the note under ruling no. (2) in Appendix X and rule (8) of Appendix V of the Public Works Account Rules, Volume VI of the Handbook.

III—Inter-departmental adjustments

5. For purposes of inter-departmental payments, the departments of a Government shall be divided into service departments and commercial departments according to the following principles :

A—ServiceDepartments—These are constituted for the discharge of the function which either (a) are inseparable from and form part of the idea of Government, or (b) are necessary to, and form part of, the general conduct of the business of Government—

Examples of the first class are :

The departments of Administration of Justice, Jails and Convict Settlements, Police, Education, Medical, Public Health, Forest, Defence.

Examples of the second class are :

The departments of Survey, Government Printing and Stationery, Public Works, Indian Stores.

B—Commercial Departments or Undertakings—These are maintained mainly for the purposes of rendering services or providing supplies of certain special kinds, on payment for the services rendered or for the articles supplied. They perform functions which are not necessarily Government functions. They are required to work to a financial result determined through accounts maintained on commercial principles.

NOTE—Government has the power in respect of these directions to decide whether a particular department or particular activities of a department shall be regarded as a commercial department or under-taking. A list of departments and undertaking at present recognized by Government as commercial is given in the annexure to these directions.

Orders of the State Government

The Government Press is a commercial department for the purpose of printing work done and for the supply of calendar pads and date cases and should raise debits against other departments of the Government therefor.

Irrigation Department is a commercial department for the purpose of levying percentage charges at the rates approved for the purpose on all works undertaken by it on behalf of other departments of Government or vice-versa.

6. Save as expressly provided by these directions a service department shall not make charges against another department for services or supplies which fall within the class of duties for which the former department is constituted.

The following exceptions to the above direction have been authorized :

(a) The Forest Department may charge any other department for vegetable, animal or mineral products extracted from a forest area.

(b) Payment must ordinarily be made for convict labour as in the case of that supplied to the Public Works and other departments of Government but no charge is made for convict labour in the case of works undertaken by the Public Works Department which are treated as Jail Works.

(c) The cost of additional Police Guards supplied to an irrigation or other project while under construction may be charged to the project concerned.

7. A commercial department or undertaking shall ordinarily charge and be charged for any supplies and services made or rendered, to or by other departments of Government.

This direction may be applied to particular units or particular activities of any department even though the department as a whole may not be a commercial department. Such a unit or activity shall ordinarily charge for its services or its supplies to, and may likewise be charged by, either the department of which it forms part or any other department.

NOTES—(1) Save as otherwise provided in these directions, service rendered by a Service Department falling under clause A(a) of paragraph 5 in the normal discharge of its function shall not be regarded as service rendered for the purpose of the above direction.

(2) The supply of residential accommodation by one department to the employees of another shall not for the purposes of these directions be held to constitute a service rendered. In all such cases, the rent charged for residential accommodations will be the rent recoverable under the rules for the time being in force from the persons actually using such accommodation.

(3) (A) In the case of transfer to or from a Commercial Department other than the Defence Department, the following charges shall be made—

(a) no charge where the land is borne in the books at no value, and

(b) book value or market value, whichever is less, where the land is valued in the books.

(B) In the case of transfers to or from the Defence Department, the following charges shall be made—

(a) half market value where the land is borne on the books at no value, and

(b) book value or market value, whichever is less, subject to a minimum of half market value, where the land is valued in the books.

(4) When a Government building is let out to a commercial department or undertaking for official purposes rent will be charged under the rules for the time being in force except that the following addition will be made for department charges :

(a) If the building has been purchased through the agency of the Public Works Department, 3 per cent of the capital value of the building or space occupied plus full departmental charges on any subsequent additions and alterations to the building.

(b) If the building has been erected by the Public Works Department, full departmental charges.

8. Where one department makes payment or renders service as an agent of another department of the same Government the principal department may, subject to such monetary limit as may be fixed by Government in this behalf, be charged with the expenditure incurred on its behalf by the agent department.

NOTES—(1) The cost of land acquired by a Civil Department on behalf of the Public Works Department is chargeable in the accounts of the latter as part of the cost of the work for which the land is taken up; but when land is taken up for two or more service departments conjointly, the cost is wholly debitable to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.

(2) When a special officer is employed for the acquisition of land for any department, the expenditure on pay, allowances, etc. of the special officer and his establishment and any expenditure on contingencies is chargeable to that department as part of the cost of land, When the land taken up by a civil officer, not specially employed for the work only special charges incurred in connexion with the acquisition of the land on establishment contingencies, etc. are borne by the department for which the land is acquired.

Orders of the State Government

The Government have fixed Rs. 50 as the monetary limit up to which no debits should be raised by one department of the Government against the order under the above direction.

"Orders of the State Government" below Rule 8 deleted vide C. S. no. 94 dated 11-01-1990

9. Without prejudice to the general principle contained in paragraph 6, the Defence Services shall in respect of inter-departmental transactions charge and be charged for services rendered and supplies made to or by other departments, unless in particular cases or classes of cases Government in consultation with the Auditor-General have decided that the inter-departmental adjustment would be unsuitable and undesirable.

NOTE—The Defence Services are not required to pay rent for office accommodation supplied by the Public Works Department in Central buildings in any station in India, nor is rent charged for buildings of the Defence Services in any station in India occupied by departments of the Central Government other than those falling Under clause B of paragraph 5.

Rule 9 and Note below Rule 9 deleted vide C. S. no. 94 dated 11-01-1990

10. A branch of a service department performing duties supplementary to the main function of the department and intended to render particular services on payment, may levy charges in respect of the work for which it has been constituted.

Examples—Jail Manufacture, Survey map-publishing, Printing, (Publishing Department), Mint (Miscellaneous service other than coinage).

11. A branch of a department constituted for the subsidiary service of that department but employed to render similar service to another department, may charge that other department, e.g.—

Work Shops of a department, Mathematical Instrument office, Dock-yards.

Orders of the State Government

The cost of lymph supplied from the Government Vaccine Depot, Patwa Dangar, to other departments of the Government is charged for under this rule.

12. A regularly organized store branch of a department should ordinarily charge any other department for supplies made but petty and casual supplies of stores may, if the supplying department consents, be made without payment.

13. Notwithstanding anything contained in these directions, a Government may, for special reasons which shall be recorded and communicated to the Accountant General, permit inter-departmental adjustment in any case where such adjustment may be considered necessary in the interests of economy or of Departmental control of expenditure.

NOTE—Accountant General means the head of an office of accounts keeping the accounts of the Central (or Federal) Government or of a State, by whatever designation he may be called.

Section IV—General

14. Where under these directions payment is required to be made by one department of a Government to another, such payment may, if the case so requires or if otherwise deemed necessary, include adequate charges for supervision or other indirect expenditure connected with the service or supply for which payment is made.

Orders of the State Government

1. In the case of supplies made by one jail to another situated in Uttar Pradesh the cost of prison labour and profit will not be charged but only of raw materials.

2. In calculating the issue price of goods manufactured or fees for services rendered, account should be taken of pansionery charges of the establishment directly or indirectly concerned. In the case of departments which are not debited in the regular accounts with the pensionary charges, a proforma debit of pensionary charges should be made in the estimate of over head charges and manufacturing cost. The follwoing charges should be taken into account :

(a) (i) Cost of pensionable establishment directly charged on manufacture or rendering service.

(ii) Share of cost of pensionable establishment indirectly engaged on same.

(b) Cost of non-pensionable establishment.

(c) For cost of pensions, a percentage in (a) above at the following rates:

(i) Officers of the I.C.S.—25 per cent;

(ii) Officers of All-India services (other than the I.C.S. and corresponding centre service)—3/16th;

(iii) Other Officers in superior service—1/6th.

(iv) Menials—1/16th.

15. Payment of amounts due by one department of Government to another shall ordinary be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

Substitute the following for Rule 15–

15. Payment of amounts due by one department to another shall be made by transfer credit and the following procedure shall be followed –

Inter-Departmental adjustments (which the same Government) –

(a) The practice of commercial departments or commercial undertakings which work to financial result, charging or being charged for supplies made or services rendered, will continue. Such of the Commercial departments or undertakings as are authorised to draw cheques would settle the claims in respect of the services rendered or supplies made to it through cheques. The amounts due to such commercial departments or undertaking from other departments should be settled through bank drafts.

(b) Where the commercial departments or undertakings are not vested with cheque drawing powers, the departmental officer of the supplied department will present a Bill at the Treasury for the cost of supplies or services a long with the accepted invoice of challans in quadruplicate indicating the designation of the supplying officer, invoice number and the heads of account to which the amount claimed is to be paid by transfer credit. The Treasury Officer will check the head of classification noted in the challans with that noted by the Supplying Officer in the invoice and pass the bill for payment by transfer credit to the above head of account, debiting the amount to the head indicated in the bill by the supplied officer. After the adjustment the Treasury Officer will retain the original copy of the challan and send the duplicate and triplicate copy to the supplied officer who will keep one for his office record and send the other to the supplying officer. The fourth copy will be sent by the Treasury Officer to the Accountant-General along-with the paid bill.

(i) The first copy of the challan-should bear the word "Treasury Copy" the second copy "Supplied Officer's Copy" the third copy "Supplying Officer's Copy" and fourth copy "Accountant-General's Copy". The words "By Transfer Adjustment" should also be indicated in each of the copies of the challan. The adjustment bill will be in a green colour so as to immediately distinguish it from a bill presented for payment of cash.

(ii) The departmental officer should present the adjustment bill in the treasury without any delay. The supplying department will be responsible for realising the credit by ensuring that the supplied Officer presents the bill for adjustment without any delay. Any delay in presenting the bill for adjustment should be brought to the notice of Government in Finance Department by the supplying department. The supplied department will be responsible for getting the adequate appropriation in time to make payment to the supplying department. It will be the responsibility of the supplied departments to reconcile the departmental figures with the figures in the treasury accounts every month to ensure that all adjustment bills prepared by the department have been included in the Treasury accounts.

(iii) The Treasury Officers should treat the adjustment bills on par with bills for cash payment and take prompt action to carry out adjustments in the accounts within seven days of their receipt of the adjustment bills in the Treasuries.

(c) In case of transactions between two service departments of the Government where manufacturing or production or supply of articles or repair operations are involved and where existing principles require monetary settlement, no claim shall be raised if the cost of the service rendered or supplies made is Rs. 250 or less in each case. However, if the cost of the service or supplies exceeds Rs. 250 in each case, the transaction should be settled in the manner indicated(b) above.

(d) In other cases, no monetary or accounting settlement should be resorted to for services rendered or supplies made as between two service departments where manufacturing or production or supply of articles or repair operations are not involved except where some fees are levied under a particular enactment. In the latter case settlement should be made other in cash or through bank draft.

(e) The works and Forest Departments and other Departments, if any, vested with cheque drawing powers will settle the claim through cheques.

C. S. No. 94 File No. 15(5)-79

Vitta (Lekha) Anubhag-1, Dated Lucknow, January 11, 1990.

Orders of the State Government

1. The Cost of articles supplied by the engineering branch of the Agriculture Department is payable in Cash or by Bank Draft.

2. Fees for inspection Government boilers up to Rs. 100 are payable by Treasury chalans; while amounts exceeding this sum should be adjusted by book transfer.

3. Payments for Reuter's and India News Agency telegrams should be made by cheques drawn on the Reserve Bank of India, Calcutta, in favour of the Accounts Officer, Telegraph Check Office, or by demand draft at par marked 'On Government Account."

4. Payments for the cost of inland service telegram from books should be made in cash or by cheque drawn on the Reserve Bank of India, Calcutta,, in favour of the Accounts Officer, Telegraph Check office, or by demand draft at par marked "On Government Account."

5. Claims on account of rents and maintenance of telegraph wires leased to the Public Works Department and of telegraph instruments, etc., supplied to that department are not adjusted by book transfer. Half-yearly bills for the periods ending on the 30th June and 31st December, supported by details such as the total amount of the pensionary bill and particulars of the fresh charges working up to the total of the new bill, are presented to the Accounts Officer concerned, by the Deputy Accountant General, Indian Posts and Telegraphs Department (Telegraph Branch). The amount of these bills should be accepted in full, subject to readjustment later, if necessary on verification of the details in correspondence with the Officers of the Public Works Department concerened, and should be paid by means of non-negotiable bank draft on the Reserve Bank of India in favour of the Deputy Accountant General, Indian Posts and Telegraphs Department (Telegraph Branch), Calcutta.

The debits appearing in the Bank account should be treated as Public Works Remittances and adjusted in the manner laid down in Article 692, Audit Code. Where the payment has to be made by an accounts officer he will have the option of paying by cheque or bank draft as may appear to him convenient.

6. The use of Railway Credit Note and Warrant Forms being premissible only on payment of the prescribed commission, it is now open to departmental authorities to tender payment for railway freights and fares in cash.

7. The price of the cement supplied by the Government Cement Factory, Churk, Mirzapur, to the various departments of the State Government shall be paid by cheque or by Bank Draft.

Orders of the State Government

16. These directions have received the concurrence of the Government Representative in so far as the transactions affect his department.

17. Any question of doubt or dispute arising in connexion with the interpretation of these directions may be decided by the Comptroller and Auditor General of India, with the approval of the President.

ANNEXURE

List departments and undertakings at present recognized by Government as Commercial (vide note under Direction 5)

(The list does not purport to be exhaustive and may be modified by Government where necessary in consultation with the Accountant General).

Uttar Pradesh Government

1. Irrigation, Navigation, Embankment, and Drainage Works for which capital and revenue accounts are kept, including Hydro-Electric Schemes.

2. The Uttar Pradesh Arts and Crafts Emporium.

3. (Deleted).

4. Government Roadways.

5. Government Roadways Central Workshop, Kanpur.

6. Kanpur Electric Supply Administration.

7. Other Thermal and Diesel Electric Supply Schemes.

8. Central Dairy Farm, Aligarh.

9. Tailoring Factory at the Criminal Tribes Settlement, Kalyanpur, District Kanpur.

10. Government Precision Instrument Factory, Lucknow.

11. Government Cement Factory, Churk, Mirzapur.

12. Government Workshops of the Irrigation Department at Roorkee, Bareilly, Meerut and Jhansi.

13. Fruit Processing Factory, Ramgarh.

14. Vibhuti Glass Factory, Ramnagar, Varanasi.

15. The following activities of all the State Live-stock-cum-Agricultural Farms :

(i) Production of all agricultural crops;

(ii) Poultry sections at Babugarh, Bharari and Manjhara Farms;

(iii) Sheep sections at Babugarh, Madhuri-Kund and Bharai Farms.

APPENDIX X

[See Chapter VIII, paragraph 193]

MISCELLANEOUS RULINGS

Advertising charges

1. Charges on account of advertisements require the sanction of the countersigning officer or the head of the department.

Books, news papers and publications

2. Rules on the purchase of books, newspapers and other publications required for the Government use will be found in chapter LXVIII of the Manual of Government Orders.

NOTE—No debits should be raised or credits afforded for transactions with the Central Government, Madhya Pradesh, Assam, Bihar, Orissa and Bengal in connexion with the supply of priced publications to them when the amount of a

single Voucher does not exceed twenty five paise. In the case of the Central and the Madhya Pradesh Government however, this arrangement is subject to the exception that it will not be applicable to those publications for which annual subscription is fixed (e.g. corrections to Code, rules, etc. when a fixed deposit is entertained annually (e.g. regular supply of new Acts).

3. [Deleted].

Commission to banks

4. Commission to banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on famine relief works, such charges may be allowed, but only when the arrangements have been sanctioned by the Government ; such sanction will be accorded only when no more economical arrangements can be made, and the particular method proposed is otherwise free from objection.

Compensation for accidental loss of property of Government servants

5. Government cannot guarantee officers against any loss which they may suffer while in their service, and compensation should not be given to public officers for accidental losses of their property. All cases in which it is proposed to grant compensation to civil officers for the accidental loss of their property, should be referred to the Uttar Pradesh Government in the administrative department concerned, who will consult the Finance Department in due course. Compensation will not ordinarily be granted to an officer for any loss to his property, which is caused by an act of God, as, e.g. earthquake, floods, etc. or which is due to an ordinary everyday accident, which may occur to any citizen, e.g., loss by theft, or as the result of a railway accident, fire, etc. The mere fact that, at the time of the accident, the officer is technically on duty or is living in Government quarters in which he is forced to reside for the performance of his duties, will not be considered as a sufficient ground for the grant of compensation.

Conveyance Hire

6. When a Government servant is despatched on duty to a place at some distance from his office, or on urgent business to a place in the neighbourhood of an office, or is summoned to his office by a special order of Superior officer outside the ordinary hours of duty, the expenditure involved may be paid by Government and charged to contingencies, provided ;

(a) that the head of the office certifies that the expenditure was actually incurred, was unavoidable, and within the scheduled scale of charges for the conveyance used;

(b) that the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and that he does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

The certificate is not, however, necessary, when a Government servant carries records or dak as the actual charges incurred for the journey represent the cost of transmitting records and is debited to the head "carriage of records."

NOTE—Any amount which can, however, be drawn as travelling allowance under the rules in the travelling allowance rules, e.g. railway fares of peons carrying dak, should be drawn as such on travelling-allowance bills with the usual details.

Discount on cheques

7. Superintendent of district and central jails, and Government servants of such other commercial departments as are in the same position as the Jail department in regard to their transaction with the public, are authorized to incur unavoidable charges on account of discount to be paid on cheques received from the public in payment of the value of articles supplied.

8. Claims for refund of excess duty or for recovery of duty short levied on account of customs on Government stores should not be made at all if the amount involved is less than five rupees.

9. [Deleted].

Fixtures and Furniture

10. Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures including, when necessary, record racks, shelves, punkhas, etc. but the repairs of these fixtures, except in the general repairs of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill. The repair of furniture, where supplied by the Public Works Department for new office buildings under the orders of the Government, will be similarly charged.

Furniture

11. Portraits of distinguished Government servants may be regarded as furniture, and expenditure on this account may therefore be sanctioned within reasonable limits and with due regard to the status of the Government servant.

Garden charges

12. District Magistrates have been authorized to purchase for the public gardens in their charge well gear and other articles ordinarily required in gardening.

Hot weather charges

13. Charges on account of hot weather establishment and fittings may be incurred like other contingent expenditure subject to the provisions of paragraph 154 of this handbook.

Jail supplies and Police clothing

14. Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

15. [Deleted].

Liveries and warm clothing*

16. Lists showing the classes of employees for whom liveries or warm clothing may be supplied, the frequency of supply and the maximum cost permissible will be found in Appendix 35 of the Manual of Government Orders.

Heads of offices who are authorized to incur charges on this account should drawn them in the special form of contingent bill prescribed for the purpose which should show the full details of the number of articles and the rates at which paid for, the total charges on account of each livery or each set of liveries and the date of last supply in a form which will enable the Accountant General to check the expenditure.

Charges for clothing and other articles for supply to class IV employees should be supported by a certificate to the effect that the incumbents of the posts held by the class IV employees for whom clothing, etc., are charged have not been supplied with them during previous months (according to the prescribed life of the clothing, etc. charged for).

Medical stores

17. The chemical Examiner has been permitted to purchase in India all medical stores required by him, within the budget allotment granted for the purpose.

18. [Deleted].

Nazul Contingent Charges

19. Commissioners are empowered to sanction expenditure on items of the kind noted below in connection with nazul properties under their control, subject to the budget provision for nazul contingencies not being exceeded and on the understanding that any sanction so given will be restricted to articles obtainable in the market :

Carts.

Implements required for the use in public garden including buckets and ropes, and materials required for their manufacture.

NOTE—In the case of nazul properties at Faizabad, this power will be exercised by the Deputy Commissioner, Faizabad.

*The belt and badge ordinarily worn by peaons are not included in the term "livetry" and the charge on that account should be incurred against the provision for "other contingencies."

Police clothing

20. See rule 14—Jail supplies and police clothing.

21. I—Postage charges—(a) Payment for postal commission on money orders and value payable parcels can be passed as ordinary contingent charges, unless in any case, the Accountant General considers it necessary to require the sanction of the Government.

(b) No charges shall be entered in any contingent bill for any postage labels other than service postage labels, except in the case of postage stamps require for letters or other articles to be sent to foreign countries.

(c) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(d) Ordinary parcels and letters from a subordinate officer to headquarters should be sent as a rule by post; exceptions are where the packages are heavy, or letters are urgent. Special arrangements may be made for the dak of Government servants on tour.

II—Telegram charges—(e) Service postage stamps only shall be used in payment of telegrams despatched on public service, whether sent from Government or railway telegraph offices.

NOTE—Telegraph offices are required to show in a receipt for a State telegram the amount paid for it in service stamps and also to write prominently on the receipt the word "State."

(f) If a Government servant is compelled to send a telegram at a time when he is temporarily without service stamps he should pay for it in cash, and the receipt granted to him will state the value of the telegram but will not bear on it the word "State." The value of such telegrams, as are paid for in cash, may subsequently be recovered from Government, a certificate signed by the Head of the Office that the telegram was sent on State service and that cash payment was unavoidable being attached to the voucher concerned.

(g) State messages may be classed as "express" or "ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of Government servants, who should also bear in mind the necessity for keeping expenditure as low as possible :

(1) A telegram should not be sent where a letter would serve the same purpose equally well.

(2) State telegrams should, as a rule, be sent in the ordinary class.

(3) Messages should be classed as express only :

(a) in cases of great emergency;

(b) in cases where the despatching Government servant knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

(4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible, and mere auxiliary or connective words can obviously be filled in by the receiver, should be omitted.

(h) Books of telegram forms required for official use may be obtained from the local telegraph offices on payment for every book with counterfoils or without counterfoils.

(i) If a Government servant asks for repetition of a telegram received by him in his official capacity he shall not be required to pay any transmission charge in the first instance. If, however, the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.

Printing and Binding

22. Rules on the subject of printing and binding will be found in Chapter LXVI of the Manual of Government Orders.

Recurring Charges

23. Charges on account of cart hire drawn by Government servants of the Public Works Department should not be treated as recurring as Government is not bound beyond a single payment.

Rent

24. (a) The rent of any land or building occupied for Government purposes shall be paid by the Government office or department occupying it, and recorded in the Government accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the local officer as defined in paragraph 263, that a suitable State Government building was not available for the purpose required.

(b) This rule does not authorize payments or adjustments between departments.

(c) Contingent bills preferring claims for rents, electricity and other connected charge incurred on account of the hire of private buildings for accommodation of Government offices, etc. should be accompanied by the following certificate signed by the disbursing officer :

"Certified that the amount drawn on account of rent, rates and taxes in contingent bill no.....dated....., was actually paid to the parties concerned and that—

(i) No portion of the building for which the expenditure was incurred was utilized for residential or other purposes during the period for which the charges were paid.

(ii) the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the undermentioned Government servants from whom it was due" :

Provided that in the case of drawing and disbursing officers who do not find it possible to furnish the first portion of the certificate prescribed above due to the fact, that the imprest amounts held by them are less than the monthly rate of contingent expenditure on rent, rates and taxes, etc., required to be paid by them to different parties, the following certificate should be furnished in lieu of the first portion of the certificate prescribed above :

"Certified that—

(a) the amounts drawn on account of rent, rates and taxes, etc. in the previous contingent bill no....., dated.....have actually been paid to the parties concerned; and that

(b) the amount drawn in this bill will be paid to the parties on realization."

NOTE—Hire of private building for use as an office or workshop—

When it is found necessary to hire a private building for the use of an office or workshop a lease should invariably be executed in form no. 30-H.

Formal lease need not, however, be executed for buildings which are hired in the following cases :

(1) By the Agriculture Department for stores purposes up to a rental of Rs. 12 per mensem.

(2) By the Forest Department for storing seeds required in connexion with rural development work provided the rent of the building in each case does not exceed Rs. 12 per mensem.

(3) For use as offices and dispensaries for rural development work.

(4) By the Public Health Engineering Department, for store purposes up to a rental of Rs. 12 per mensem.

(5) For use as godowns in the Tube-well Divisions of the Irrigation Department upto rental of Rs. 12 p.m.

(6) For storing seeds in the Tarai and Bhabar Government Estate, up to rental of Rs. 12 p.m.

Rewards—Police Department

25. See Chapter XXX of the Police Regulations.

[Scales (Country)]

26. Country scales are good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

Section-writing and Copying

27. No charge may be made on account of the employment of a person who is not in the service of the Government for section-writing, i.e. for copying manuscript by

piece-work, without the previous sanction of the authority who can sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

NOTE—Heads of departments, including in this term district officer and district and Sessions judges are empowered to sanction such charges within budget limits subject to the condition that each sanction accorded shall specify the number of men the number of words to be copied per rupee and the rate for tabular work, and that the maximum rates payable shall be Re. 1 per 1,500 words.

Stationery, rubber stamps and other miscellaneous contingencies

28. Rules for the purchase of stationery will be found in the Printing and Stationery Manual.

The powers of District Magistrates to incur certain expenditure relating to the establishments of honorary and bench magistrates are contained in paragraph 483 of the Manual of Government Orders.

Taxes

29. See paragraph 165, exception.

Taxes, Municipal and Cantonment

30. (a) As a general rule, municipal rates and taxes on non-residential buildings paid by or passed on to a department occupying the whole or part of the building is charged to contingencies of the department concerned. Where, however, the whole or part of the tax is paid by the Public Works Department, or by a civil department as the department in administrative control of the building, the payments may be charged to the maintenance estimate of the building concerned or debited to the sub-head ‘other charges’ under ‘works’ respectively.

NOTE—In the case of non-residential buildings, which are under the administrative control of civil departments, but are maintained by the Public Works Department, the taxes shall be paid by the Public Works Department and the charge debited to the provision for the maintenance of the buildings in the Public Works Department budget.

(b) Taxes on non-residential buildings, if paid by a department nominated by Government in this behalf and not passed on to the occupying department, are charged to sub-head "Rent, Rates and Taxes."

(c) Taxes on residential buildings if payable by Government, whether the buildings are under the administrative control of the Public Works Department or any other civil department, are charged to the maintenance estimate of the buildings concerned or debited to the sub-head ‘other charges’ under ‘Works’ respectively.

NOTES—(1) In cases where the whole or any portion of the taxes, which under the local rule or custom are ordinarily leviable from the tenant, is paid by a department, other than the department in administrative control of the building the charge may be treated as contingent expenditure of the paying department.

(2) In the case of water-tax in respect of Government residential building which is occupied on rent or free of rent, the tax is paid by Government in the first instance and recovered afterwards from the government servant occupying the building. The entire tax is paid in full by Government to the municipality or the local body concerned and debited to the head ‘283—Housing—C—Government Residential building-maintenance and repaires-Rents Rates and Taxes-water Tax, The recovery of tax from the Government servant should be made along with the rent at a monthly rate of one-twelfth of the amount payable in a year by the Government and the amount should be credited direct to revenue under the head ‘083—Housing Receipts from Government Residential Buildings—Rent/ Licence Fee—Water Tax, Demands for recovery of water-tax should be drawn up in Form no. 3, "Statement of rent recoverable in, cash or by deduction from pay bills, but it should be shown quite separately from the rent of the buildings.

(Correction Slip No. 8, dated 10-5-1983).

[Vitta (Lekha) Anubhag-1, File no. 15(3)-1979]

(3) When a Government residence is allotted to several Government servants in quarters either on rent or rent-free or when a Government building is used only partly as a residence, the share of water-tax to be paid by each Government servant should be determined in the following manner :

(a) In the case of a building occupied by more than one Government servant as residence the water rate and excess water rate assessed on the whole building will be payable by the Government servants in proportion to the standard rent of the part of the building occupied by each whether the building is rent-free or not ;

(b) In the case of a building used partly as residence and partly for other purposes, the distribution of the water rate and excess water rate assessed on the whole building will be made in proportion to the plinth areas of the residential and non-

residential portions. If, however, the residential portion is occupied by more than one Government servant, the share allotted to the residential part of the building will be distributed between the Government servants concerned in accordance with clause (a) above.

Tents

31. Rules regarding the supply of tents to Government officers will be found in Chapter XVIII of the Manual of Government Orders.

Thermantidotes

32. The previous sanction of Government is required to the purchase of office thermantidotes : such sanction will only be given for special reasons.

33. [Deleted].

Typewriters

34. Rules regarding the purchase of typewriters will be found in Chapter IV of the Printing and Stationery Manual.

Umbrellas

35. Umbrellas are not ordinarily provided for chaprasis and orderlies in the plains at Government expense, but they may be allowed in a limited number in those offices in which peons have to take records outside the office during the rainy season. (Also see rule 39).

X-ray examination

36. (1) (a) The X-ray examination and treatment of every Government servant in whose case the Chief Medical Officer of the district in which the Government servant resides, certifies that such examination and/or treatment in necessary, shall be done free of charge at the hospitals maintained or aided out of State funds in the State. The fee, if any, payable at other hospitals in the State for such examination and/or treatment will be paid by Government in all cases.

(b) The fee payable for X-ray examination and/or treatment does not include any fee charged by a hospital for accommodation, diet, nursing or any other examination and/or treatment other than X-ray examination and/or treatment.

(c) If any fee is payable to a non-Government or non-aided hospital in accordance with clause (1) above, the authorities of the hospital should send the bill for each

examination and/or treatment to the Chief Medical Officer who referred the case to it. The Chief Medical Officer shall scrutinize the bill and countersign it if he considers it to be in order. He will then send it to the Director of Medical and Health Services, who will forward it to Government for sanctioning its payment out of State revenues.

(d) Hospitals receiving grants-in-aid from Government shall not be reimbursed by Government of any charges on account free X-ray examination and/or treatment of Government servants.

(e) Cases in which, in accordance with the above rules, any fee has to be paid to any non-Government non-aided hospital, the charge will be debited to the head "38—Medical—A—Medical Establishment—Contingencies—Contract."

(2) The cost of treatment provided this does not exceed Rs. 4 per mensem at the MacLaren Leper Hospital, Dehra Dun, of Government servants in receipt of pay not exceeding Rs. 165 per mensem who suffer from leprosy will also be met from the contingencies of the officer under whom the Government servant is serving.

(3) Similarly, fees for special treatment or the extraction of teeth in urgent cases of Government servants, if sanctioned by the Government in the administrative department, will be met from the contingencies of the officer under whom the Government servant is serving.

NOTE—The cost of dentures will not be paid by the Government under the above rule.

Furniture

37. (a) Only articles which are indisputably intended for office use may be purchased from Government funds; furniture of descriptions required by officers for personal convenience should not be charged to the Government account. Only such furniture should be purchased in a year as is required either to replace condemned articles or to meet the extra demand necessitated by an addition to the staff or otherwise, the purchase of expensive and ornamental articles of furniture, where cheaper articles would equally serve the purpose, is strictly prohibited and any unnecessary outlay on such purchases will be recoverable from the official who ordered the purchase. The procedure for purchase prescribed in the Stores Purchase Rules should be strictly followed and the purchase of locally made articles, not prescribed in those rules should be stopped. Ordinary repairs to furniture should be carried out not more than once a year and the repairing of damaged articles including recaning of chairs, should not be carried out more than once in a quarter and not till the articles have been inspected by the officer-in-charge. Unnecessary furniture should not be purchased to avoid the lapse of grants.

Applications for reappropriation of funds, or for additional grants for the purchase of furniture should not be sanctioned except for very special reasons.

(b) The general principles laid down in the above sub-paragraph apply to camp furniture also. The purchase of camp furniture out of Government funds should be strictly confined to the articles enumerated in the list given below. Officers incurring expenditure on this account should in no case buy the articles specified in the list in greater number than is necessary. Officers purchasing for camp use articles not included in the list given below are liable to make good the cost to Government.

List of articles, purchase of which from Government funds is permissible

(1) Tables for office use.

(2) Small tables or teapoys.

(3) Bookshelves or racks.

(4) Travelling cases for books.

(5) Chairs (office).

(6) Stationery cases.

(7) Boxes for files, stationery and miscellaneous items.

(8) Baize table covers.

(9) Kajawas, Salitahs and camel trunks where camels are used (for conveyance of Government property).

(10) Dak sacks.

(11) Despatch boxes.

(12) Waterproof sheets (in the hills only for the use of coolies or ponies employed on Government work).

(13) Hand-lanterns (hand-lanterns do not include special makes of lanterns but refer to ordinary lanterns such as popular hurricane lanterns).

(14) Petromax lanterns for officers who have specially been permitted by Government to use them vide G.O. no. 529/III—1940, dated July 9, 1940.

(15) Angethis (in the hill districts only).

(16) Ironwater-vessels (gagras or baltis).

NOTES—(1) The principle is that officers should, as a rule, use in their residence only such furniture as is essentially intended for office use governs also the existing stocks of furniture and articles not included in the above list which were purchased at the expense of Government before such purchase was forbidden by G.O. no. 908/ XVIII-400, dated April 26, 1923. It is the duty of the Heads of Departments to elaborate and enforce this principle.

(2) Heads of Departments may relax the application of the above principle in any particular case in which hardships would, in their opinion result from rigidly enforcing it. Such relaxation, however must only be for limited periods and the power to permit it must not be delegated. There will be no restriction, however, on the use in tents during official tour of campfurniture purchased before, the issue of the Government order referred to in note 1 above, though it be of a kind intended for private rather than official use.

Collection of wood and grass

38. All Government servants touring in the Almora, Garhwal Chamoli, Pithoragarh, Uttarkashi and Tehri-Garhwal Districts are authorized to meet from their respective contingent grants expenditure incurred on the employment of extra coolies for the collection of wood and grass, subject to the condition, that their contingent grant is not exceeded.

Water proof-capes

39. Waterproof capes, with hoods, may be supplied to members of the regulation staff of the Headworks Division, Sarda Canal, and the Rohilkhand Canals Division, annually, at a total cost not exceeding Rs. 170 in the year for both the divisions.

The sowars attached to the various divisions on the Open and Sarda Canals who carry dak may also be supplied with waterproof capes once every two years. The members of the regulation staff of the Northern Division, Ganga Canal, may also be supplied with waterproof capes at a total cost of Rs. 250 every fourth year.

Waterproof capes or umbrellas may be supplied to orderly peons and peons serving in the divisional offices and district offices in the Kumaun and Garhwal Divisions and to the peons attached to technical institutions or schemes run by the Industries Department in the areas mentioned above at sanctioned rates every fourth and second year respectively.

Waterproof capes with hoods may also be supplied to Shepherds and Master Shepherd working at the Stud Ram Centres in the State at the sanctioned rate renewable every fourth year.

Installation of Telephones

40. Telephones involve recurring expenditure and no Government servant should get any telephone installed until he receives the orders of the Government—

(a) sanctioning the installation ; and

(b) informing him that necessary funds have been allotted.

NOTE—In certain cases powers have been delegated to subordinate authorities to sanction installation of telephones. A list of such authorities will be found in Statement VI of the FHB. Vol. I (Book of Financial Powers).

Motor Transport

41. (a) All touring Government servants are authorized to use motor transport instead of bullock carts or camels for the conveyance of their camp equipment. They will be entitled to draw the actual running expenses limited to the amounts that would be admissible had bullocks carts or camels been used.

NOTES—(1) The rates of hire for carts and camels will be fixed by the District Officer and published in the Uttar Pradesh Gazette at the beginning of each touring seasons.

(2) A list of touring Government servants together with the scales of bullock carts and camels allowed for the carriage of tents and records is given in paragraph 268 of the Manual of Government Orders.

(b) All claims for the cost of the carriage of tents and records by motor transport should be supported by a certificate from the touring Government servant concerned to the effect that he did not travel in the conveyance used, or if he did travel in it, that he has not drawn mileage allowance for the journey.

(c) Charges for the carriage of camp equipment by motor transport will be audited by the Inspectorate of Offices (see note to paragraph 177).

Hot and cold weather charges for office rooms at officer’s residences

42. Expenditure incurred on electrical energy, khas tatties, the employment of punkha coolies or any other item debitable to "Hot and Cold Weather" charges for office rooms at officer's residence should not be debited to contingencies even if such rooms are used partially or exclusively by stenographers or other members of the officer's staff, but should be borne by the officers themselves, except in case where any specific rule or order provides otherwise.

Exception—(1) The provisions of the above paragraph do not apply to the office portion where a building is partly used as a residence and partly as a general office, and the Government servant, to whom the residence is allotted, is not required to pay any rent for the portion used as an office and there are separate meter for the office portion and the residential portion.

Exception—(2) The provision of the above paragraph do not also apply to the expenditure incurred on electrical energy for the office room, stenographer's room and visitor's room at the residence of Collectors and District Magistrates provided there are separate meters for the above mentioned portions and the residencial portion.

BACK HOME

APPENDIX X-A

GENERAL RULES RELATING TO DISCRETIONARY GRANTS BY THE CHIEF MINISTER/A CABINET MINISTER, UTTAR PRADESH GOVERNMENT.

In exercise of the power conferred by Clause (2) of Article 283 of the Constitution of India, the Governor of Uttar Pradesh is pleased to make the following general rules relating to discretionary grants by the following general rules relating to discretionary grants by the Chief Minister/A Cabinet Minister, Uttar Pradesh :—

1. Subject to the vote of the State Legislature, an allotment may be placed annually at the disposal of the Chief Minister/A Cabinet Minister, Uttar Pradesh, for sanctioning grants, at the discretion of the Minister, to individuals or institutions for purposes specified in the rules framed by concerned departments. The allotment shall not be supplemented by re-appropriation of funds from any other provision in the Budget.

2. The concerned Administrative Department shall frame detailed rules mentioning the purposes and conditions governing expenditure from the discretionary grant with the concurrence of Finance Department which should contain the following general conditions :—

(a) Grants may be sanctioned to individuals or institutions which deserve assistance from public funds.

(b) The grants shall be of non-recurring nature. It is also not intended that any subscription of a purely private nature should be met out of the discretionary grant.

(c) The rules should clearly specify the items and purposes for which a grant may be sanctioned. It should be ensured that grants are not sanctioned for such purposes or items for which specific provision exists in the normal budget.

(d) A maximum monetory limit should be laid down for an individual grant.

(e) All expenditure from the grant shall be subject to audit by the Accountant General, Uttar Pradesh, to whom a copy of the order sanctioning the grant and the payee's receipt (Stamped if necessary) shall be furnished by the department concerned.

(f) An officer of the department should be nominated, who shall inspect the accounts of the grantee in cases where the amount of the grant is Rs. 1,000 or above.

(g) Before releasing a grant the Administrative Department shall obtain from the grantee, a certificate to the effect that the grantee has not received or applied for similar assistance out of the discretionary grant at the disposal of any other Minister of the State Government.

(h) The grant should be utilized by the grantee within the specified period from the date of its drawal, failing which the grant or the unspent portion thereof, as the case may be, shall be refunded to the State Government in one lump sum.

(i) The department concerned shall on or before September 30, of the year following that to which the grant relates, forward to the Audit office a proper utilization certificate showing whether the conditions and purposes of the grant have been duly fulfilled.

(j) No grant or expenditure shall be sanctioned from the discretionary grant three months prior to a General election or a bye-election. In the case of a bye-election this rule will apply to such grants only which are payable within the concerned constituency.

3. The orders sanctioning payment of grants will issue from the Administrative Department who shall also maintain proper accounts in this behalf. A copy of each such order shall be sent by that Department to the Audit Office under its own signature.

APPENDIX XI

[See Chapter IX, paragraph 198]

Rules for the payment of campensation for land taken up under the Land Acquisition Act I of 1894 (Government of India Finance Department, Resolution no. 2209-A, dated the 10th May, 1895—as modified by Finance Department, no. 3469-A, dated the 12th August, 1896, no. 4166-A, dated the 21st September, 1897, no. 1605-A, dated the 3rd April, 1900, and no. 289-A, dated the 19th March, 1914).

NOTE—Unless, there is something repugnant in the subject or context, the rules given in this appendix for the acquisition of land for the Public Works Department apply mutatis mutandis to other departments of Government also.

LAND ACQUISITION OFFICERS

1. After all preliminaries in respect to estimate, etc., that may be required under rules in departmental rules in force for the time being, have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is appointed solely for the purpose of acquiring land for the Public Works Department and invested with powers of a Collector under the Act; the procedure differs in the two cases.

PROCEDURE OF SPECIAL OFFICERS APPOINTED UNDER THE ACT

2. Government servants appointed solely for the purpose of acquiring land for the Public Works Department, being invested with the power of a Collector under the Act are regarded as public works disbursers and are supplied with funds in the manner prescribed for the works outlay of public works officers. The following procedure shall be observed by such Government servants.

3. When an award is made under section 11 of the Act, the special officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement signed by himself, to the Accountant General with

whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in form AA giving particulars regarding the acceptance by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in form AA.

4. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any change in the apportionment of the officer's award made by a Court under section 30 of the Act should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31(3) of the Act it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

6. In giving notice of the award under section 12(2) and tendering payment under section 31(1) to such of the persons interested as were not present personally or by their representatives when the award was made, the special officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the Treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in form E. The officer shall also give notice to the payees of such deposits, specifying the Treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the Treasury will at once be charged off as public works expenditure and when the persons interested under the award ultimately claim payment the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

NOTE—In the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date the compensation awarded to them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payment by money order :

(i) No sums exceeding Rs. 250 in each separate case may be paid by money order.

(ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.

(iii) In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof in continuation of the printed entry "received the sum specified above on....." sufficient space being left, below the manuscript entry thus made for the signature or thumb-impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee it should be attached to the usual receipt in form C on which the full amount of the compensation and the deduction made there from on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Accountant General will accept such voucher with the money order acknowledgment as a valid receipt for the full amount entered therein.

(iv) For the words "paid in my presence by cash/cheque" in form C the words "paid by money order" shall be substituted.

7. In cases where payment is made by money order under the note under rule 6, the Accountant General will accept a receipt for the amount entered in the award statement, less the amount of money order fee, as a valid receipt for the full amount entered in the statement.

8. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in form C, containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. In cases where payments are made to a number of persons under a single award, acquittance roll in form CC may be substituted for separate receipts in form C.

9. The special officer shall forward the separate receipts of the payees or the acquittance roll as the case may be, to the Accountant General when forwarding to him the account of the month in which the payments are made.

10. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the

Court to credit of Civil Court Deposits. The cheques should be accompanied by receipts in triplicate in form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector. The amounts deposited in the Court will be charged off as expenditure in the public works accounts of the Collector, and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Civil Court Deposits.

11. One of the copies of the receipt in form D referred to in rule 10 should be forwarded by the Collector to the Accountant General with the accounts of the month in which the payments are made, the other being kept in his office.

12. When a Court has awarded any compensation in excess of the officer's award the further payment due, as entered in column 6 of the award statement in form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, form D being used with the necessary changes to give full particulars of the order of the Court.

13. Government may authorize any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the Treasury. The use of cheques should be safegarded by a strict observance of the following rules :

(1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers and each book should contain its own serial number.

(2) The serial number of the cheque-book and the number of cheques it contains should be reported to the Treasury Officer before the book is brought into use.

(3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.

(4) The cheque should be filled up by the Land Acquisition Officer, with his own hand, as well as figures, and cheques should be enfaced "under Rs."

(5) A periodical examination pass-books from the Treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

13-A. The Land Acquisition Officers who are specially appointed to conduct land acquisition proceedings under the Land Acquisition Act, 1894, for the Irrigation Department, must apply to the Executive Engineer concerned for funds required by them for such proceedings and must also submit regular accounts of the expenditure incurred by them to the Executive Engineer, for preliminary audit by the divisional accountant and incorporation in the monthly account of the division

which are submitted to the Accountant General. The procedure to be followed in the maintenance of such accounts should be that prescribed for sub-divisional officers of the Public Works Department.

Payments under the Act after the special officer is relieved of this special duties

14. In any case in which a reference is made to Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in rules 9 and 10 above.

Procedure of Collector or other civil officer not specially employed for land acquisition

15. When the land is taken up by the Collector or other civil officer, not specially employed for the work, such Collector or civil officer is not a public works disburser, but draws money for payment due under his award from the Treasury.

16. Such Collector or civil officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General in the manner prescribed in rules 3 and 4. Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in rule, 5, and a subsidiary statement in form AA should, if necessary, be furnished as laid down in rule 3. The procedure laid down in rule 6 should also be observed by such Collector or civil officer.

17. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in rule 8. These receipts will be the Treasury Officer’s vouchers for the payments.

18. The receipt referred to in rule 17 shall be forwarded by the Treasury Officer with the accounts of the month to the Accountant General.

19. For payments into Civil Courts Deposits the procedure laid down in rules 10 to 12 should be observed.

20. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in form C, and make it payable at the Treasury to the payee, altering the words "Paid in my presence in cash/by cheque" to "Pay" or he may draw the total amount to be disbursed by him under the award on his own receipts as an advance, and after making the payments forward the receipt of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Procedure when no money compensation is paid

21. In case in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31-(3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of Government land given in exchange and the capitalized value of the abatement of land revenue should be charged against advances of funds (rule 23 below) made by that body.

Investment of compensation money deposited in Court

22. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Reserve Bank of India, Calcutta, and purchase of land should be effected under the Court’s orders through the Collector or other revenue authority. The Reserve Bank of India will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Audit adjustment and recovery of payments on behalf of a department of the Central Government or bodies financially independent of Government.

23. (i) In any case in which land is acquired for a municipality or other body financially independent of Government or for a department of the Central Government, the State Government may direct that the payments, instead of being made and audited in the same manner a the ordinary payments of such body or department, shall be made and audited as if the land were being acquired for the State Government. If the State Government issue such an order the Collector or

other officer who makes payments on account of the land acquired shall draw fund from the Treasury and make payments in the manner laid down in these rules using the forms prescribed, and shall tender his accounts to the Accountant General.

(ii) The entire cost of the acquisition proceedings in respect of a municipality or other body financially independent of Government shall be payable by the municipality or other body concerned in the manner laid down below :

The estimated cost of the acquisition will be paid to credit of Government in advance on such dates in such instalments as the Government may in each case direct. The Collector shall estimate as closely as possible the amount required for the advance deposit. When a deposit proves insufficient the Collector will similarly arrange for additional credit. These advance payments should be credited in the Treasury accounts to a special deposit head under "Civil Deposits—for work done for public bodies or individuals." All charges will be debited to the deposit account of the municipality or other body concerned in accordance with rule 24.

(iii) In case land is acquired for a department of the Central Government, under section 127 of the Government of India Act, the Central Government shall pay in full the amount of compensation payable to the owners of the land and all incidental charges (e.g. Court expenses in the event of a reference to the Civil Court, expenses incurred in surveying and marking out the land, damages paid under section 5 of the Land Acquisition Act, 1894, travelling expenses of the land acquisition staff, fees payable to a private counsel or a Government pleader, and contingencies). The department concerned of the Central Government will make a specified allotment for these charges which will be intimated to the Collector or other officer when acquisition proceedings are being initiated or as soon after the commencement of proceedings as possible. The compensation and all other charges mentioned above shall be recovered in accordance with rule 24.

The State Government will not realize anything from the Central Government towards the cost, including contributions for leave and pension, of the staff which it employs for acquiring land for the Central Government under section 127 of the Government of India Act. But if the State Government find it necessary for the purpose to employ staff in addition to their normal land acquisition establishment, such special cases will be reported to the Central Government who may make exgratia payments towards the cost of such extra staff.

24. (1) Charges connected with acquisition proceedings to be realized from the Central Government in accordance with rule 23 will be regulated as follows :

(1) Compensation—Debit will be direct to the allotment specially made for the purpose by the Central Government, which will be intimated to the Collector as indicated in rule 23.

(2) Incidental charges—

(a) Fees and travelling allowance to a Government pleader—When a Government pleader is engaged solely on an acquisition case for a department of the Central Government the Legal Remembrancer will accept the bill and send it to the Collector who should make direct payment and charge it to the specific allotment. When however, a Government pleader is only partly engaged on such an acquisition case a proportionate share only should be debited to Central allotment. For this purpose the Legal Remembrancer will calculate the share and will prepare a separate bill which he will send to the Collector who will make direct payment, and debit the charge to the Central allotment.

(b) Fees to a counsel other than a Government pleader—When such a counsel is engaged the Legal Remembrancer will accept the bill and send it to the Collector who should make direct payment and debit the charge to the Central allotment.

(c) Other incidental charges such as Court expenses in the event of a reference to the Civil Court, expenses incurred in surveying and marking out the land, damages paid under section 5 of the Land Acquisition Act, 1894, travelling expenses of the land acquisition staff and contingencies—The procedure varies according to circumstances and the debit will be in one of the following three categories :

(i) When an officer and his staff are salely employed on a Central acquisition case the total expenditure should be debited to the Central allotment. But, in the first place, the charge should be met from the appropriation for temporary land acquisition staff in the State budget, a debit being raised against the Central Government from time to time, and in any case before the close of each financial year. The credit in the State account corresponding to the debit raised against the Central Government should be shown as a deduction from charges except when recovery cannot be effected in the same year in which the expenditure was incurred, when it will be shown as a receipt under the head "Miscellaneous—Collection of payments for services rendered—Other recoveries."

(ii) When an officer and his staff are not wholly employed on an acquisition case for the Central Government, the State Government will recover from the Central Government a percentage on account of the charges mentioned in this sub clause based on the cost of the acquisition. The district officer will fix the percentage having regard to the labour and expenditure involved in each case. The charge as in (i) will, in the first instance, be met from the revenues of the State but will subsequently be debited to the Central revenues and credited in the State account in the manner explained in clause (c) (i) above.

(iii) When an officer and his staff are employed on an acquisition work which is partly Central, partly State, and partly for bodies financially independent of Government the cost should be shared by means of a prorata distribution. In the

first instance, the whole cost will be debited to the revenues of the State, and distribution in proportion to the cost of acquisition for the various parties the share of the Central Government and other bodies being recovered and adjusted from time to time and before the close of each financial year, as explained in clause (c) (i) above or under II (d) (i).

II—In the case of a municipality or other body financially independent of Government the following procedure will be observed in regard to recovery of charges connected with land acquisition proceedings:

(a) Compensation—This will be debited direct to the deposit account of the municipality or other body concerned.

(b)Fees and Travelling Allowance to a Government Pleader—In such cases the Legal Remembrancer will after verification accept the bill and send it to the collector who will make direct payment to the Government pleader and debit it to the deposit account concerned.

(Correction Slip No. 97 Dated April 18, 1991)

[Vitta (Lekha) Anubhag-1, File No. 15(7)-81]

(c) Fees to a counsel other than a Government pleader—Such charges will be rare, but if there are any, the Legal Remembrancer should accept the bill and send it to the Collector who will make direct payment and debit it to the deposit account concerned.

(d) Pay of the Land Acquisition Officer and his staff and incidental charges such as Court expenses in the event of a reference to the Civil Court, expenses incurred in surveying and marking out the land, damages paid under section 5 of the Land Acquisition Act, 1894, travelling expenses of the land acquisition staff and contingencies :—

(i) Cases where an officer and his staff are solely employed on an acquisition case for a municipality or other body will be rare. But if such a case does arise and the pay and incidental charges are readily distinguishable, the total expenditure should be debited to the deposit account of the body concerned. In the first place, however, the charge should be met from the appropriation for temporary land acquisition staff in the State budget, a debit being raised against the deposit account from time to time and before the close of each financial year. The State account will receive a corresponding credit which will be shown as a deduction from charges. If, however, recovery cannot be effected in the same year in which the expenditure was incurred, the credit in the State account will be shown as receipts under the head "Miscellaneous receipts—Collection or payments for services rendered—Other recoveries."

(ii) When an officer and his staff are not wholly employed on an acquisition case for a municipality or other body the Government should recover from it a percentage on account of pay and incidental charges based on the cost of the acquisition. The district officer will fix the percentage having regard to the labour and expenditure involved in each case. The charge will, in the first instance, be met from the revenues of the State but will subsequently be debited to the deposit account and credited in the State account in the manner indicated in clause (d) (i) above.

(e) Contribution for leave and pension—In all cases recovery on account of leave and pensionary contribution should be made if additional staff is actually entertained for the land acquisition work. The recovery should be made from time to time, and in any case before the close of each financial year. The recoveries representing leave contributions should be credited to the receipt head corresponding to the service head to which the pay of the establishment is debited, while the recoveries representing the pensionary contributions should be credited to 2066— Contributions and recoveries towards pension and other Remittance Benefits. (see also footnote—1 below list of Major Heads.)

25. All charges should be supported whenever possible by the prescribed vouchers; when these cannot be furnished at once, the Accountant General will place the items under objections, till the necessary vouchers have been obtained.

26. If the awarding officer at any time has in hand any sum in excess of immediate requirements he should repay it into the Treasury for credit to the deposit account. Any balance of the sum originally allotted by the Central Government will be surrendered to that Government at the end of the acquisition proceedings. In the case of a municipality or other body any balance of the sum originally credited to the special deposit head, which is not claimed at the expiration of a year from the date of the award, will be paid into a Civil Court by the officer, in accordance with rule 10.

FORM A

No. and date of statement_____

Date of award_____

Name of work for which land has been acquired
_____

No. and date of declaration in_____Gazette, viz.
no._____, dated_____, page_____

Statement showing compensation awarded by _____ under section _____ Act I of 1894 to all the persons interested in the plot of land situated in the village of _____ in State _____ no. _____ on the Revenue Roll of the district of _____ pargana _____

No. and date of the letter conveying allotment of funds_____

Major, minor and detailed head of account under which the charge is finally adjustable_____

2	3	4	5	6	7	8	*9		*10	
Names of persons to whom payment is due under the award	Area of land	Abatement of land revenue	A valuation of any building 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 connexion with the acquisition of the land	Distribution of the amount in column 6 taken from the subsidiary statement AA	Remarks	No. and date of voucher		Date on possession land was over to departm authoriti whom acqui	
							No.	Date	Date	Re t r s th
		Rs. p.	Rs. p.	Rs. p.						

*To be filled up in the Accountant General's Office.

NOTES—(1) Each award statement should be confined to the lands to be taken under one declaration, i.e. the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declaration.

(2) Regarding column 7 see note to statement AA.

FORM AA

Particulars regarding the acceptance by the persons concerned of amounts entered in award statement no._____, dated_____

Name of work for which land has been acquired_____

No. and date of declaration in_____Gazette, viz. no._____, dated_____page_____

No. and date of the letter conveying allotment of funds_____

Major, minor and detailed head of account under which the charge is finally adjustable_____

1	2	3			
Serial no. in the statement of award under section 11 of the Act	Name of person to whom payment is made under the award	Particulars of amount entered in column 6 of the award statement			
		a	b	c	d
		Amount 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

				Amount	Court	Reasons for depositing	
		Rs. p.	Rs. p.	Rs.p.			

NOTE— In noting these particulars in the award statement it may be sufficient to enter the letter a, b, c or d, as the case may be, in column 7 of the statement A when the whole amount of the award is shown in one of the four sub-columns a, b, c or d, in this statement.

FORM B

No. and date of statement_____

Name of work for which land has been acquired_____

No. and date of declaration in_____Gazette, viz. no._____, dated_____, page_____

Statement showing the amount of compensation awarded by the Court of_____under section 26 of Act I of 1894

No. and date of the letter conveying allotment of funds_____

Major, minor and detailed head of account under which the charge in finally adjustable_____

1	2	3	4	5	6	7	8
Serial no. in the statement of award under section 11 of the Act	Name of persons to whom payment is due under the award	Amount originally awarded	Amount paid by Collector under the original award	Total amount awarded by the Court	Further payments due	Remarks	No. and date of voucher

		Rs. p.	Rs. p.	Rs. p.	Rs. p.		

FORM C

No. of voucher_____

Name of work for which the land has been acquired_____

No. and date of the letter conveying allotment of funds_____

Major, minor and detailed head of account under which the charge is finally adjustable_____

No. and date of declaration in _____ Gazette, viz. no. _____ dated _____

Serial no._____in award statement no._____, dated_____

Name of payee_____

I, _____ of _____

pargana_____, zila_____

do hereby acknowledge to have received Rs._____

FORM C

No. of voucher_____

Name of work for which the land has been acquired_____

No. and date of the letter conveying allotment of funds_____

Major, minor and detailed head of account under which the charge is finally adjustable_____

No. and date of declaration in _____ Gazette, viz. no. _____ dated _____

Serial no._____in award statement no._____, dated_____

Name of payee_____

I, _____ of _____

pargana_____, zila_____

do hereby acknowledge to have received Rs._____

_____on account of cost of land taken up by Government as detailed on reverse

Signature of payee

Locality

NOTE.—The receipt should be in Hindi or English.

_____on account of cost of land taken up by Government as detailed on reverse

Signature of payee

Locality

NOTE.—The receipt should be in Hindi or English.

(Reverse of Form C)

DETAILS OF LAND, ETC. AND THEIR VALUES

Mauza_____, pargana_____, zila

Land _____ bigha, _____ cotta _____ chuttak

Value_____Rupees_____Paise _____

DETAILS OF LAND, ETC. AND THEIR VALUES

Mauza_____, pargana_____, zila

Land _____ bigha, _____ cotta _____ chuttak

Value_____Rupees_____Paise _____

FORM CC

Consolidated voucher for payment made during_____, 19 . in accordance with award statement no._____dated_____on account of land acquired for_____in the district of_____tahsil_____, mauza_____

No. and date of the letter conveying allotment of funds_____

Major, minor and detailed head of account under which the charge is finally adjustable_____

1	2	3	4	5
Serial no. in award statement	Name of payee	Area of land	Amount paid	Signature of the payee and date of payment

			Rs.	p.	
	Total				

in cash

Paid in my presence* by cheque to the above persons the total sum of rupees*_____Paise_____only

Dated the _____, 19 .

Signature of Officer.

*In words.

FORM D	FORM D
Name of work for which land has been acquired _____	Name of work for which land has been acqu _____
No. and date of the letter conveying allotment of funds_____	No. and date of the letter conveying allotme funds_____
Major, Minor and detailed head of account under which the charge is finally adjustable_____	Major, Minor and detailed head of account which the charge is finally adjustable_____
To the Judge of the Court at_____	To the Judge of the Court at_____
The sum of Rs._____on account of compensation	The sum of Rs._____on account of compen

for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under section 31 (2) of Act I of 1894 :						for land taken up for the above purpose, pay as detailed below, is tendered for deposit in under section 31 (2) of Act I of 1894 :					
Serial no. in award statement no.	Name of parties	Area of land	Amount payable to each		Remarks	Serial no. in award statement no.	Name of parties	Area of land	Amount payable to each		R
	Total	Hectare	Rs.	p.			Total	Hectare	Rs.	p.	
Land Acquisition Officer.						Land Acquisition					
Dated_____, 19 .						Dated___					
Received the above amount for credit to Civil Court Deposits.						Received the above amount for credit Court D					
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 Court for Deposit.					

FORM E					FORM E				
Name of work for which land has been acquired_____					Name of work for which land has been acquired_____				
Number and date of the letter conveying allotment of funds_____					Number and date of the letter conveying al of funds_____				
Major, minor and detailed head of account under which the charge is finally adjustable_____					Major, minor and detailed head of account which the charge is finally adjustable_____				
To the Officer in-charge of_____ Treasury.					To the Officer in-charge of_____ Treasury				
Please receive for transfer to credit of revenue deposits the sum of Rs._____ on account of compensation for land taken up for the above purpose, payable as detailed below.					Please receive for transfer to credit of rever deposits the sum of Rs._____ on account o compensation for land taken up for the abo purpose, payable as detailed below.				
Serial no.	Names	Area of	Amount	Remarks	Serial no.	Names	Area of	Amount	

in award statement no.	of persons to whom due	land	payable to each			in award statement no.	of persons to whom due	land	payable to each		
		Hectare	Rs.	p.				Hectare	Rs.	p.	
	Total						Total				
Dated_____, 19 . Land Acquisition Officer.						Dated_____, 19 . Land Acquisition Officer					
Received the above amount and credited to revenue deposits.						Received the above amount and credited to revenue deposits.					
Treasury Officer.						Treasury Officer.					
NOTE—This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.						NOTE—This form should be used when th amounts of compensation due are sent to T in the absence of proprietors who have faile present themselves for payment.					

BACK HOME

APPENDIX XV

List of vouchers (bills cheques etc.) referred to in the Account Rules and their period of currency

Description	Period of currency
(1) Cheques of the Military Department.	Three months after the month of issue.

(2) Other cheques	*Three months from the month of issue, thus a cheque issued on any date of January will be payable by 30th April vide paragraph 62.* *This amendment made vide C. S. no. 98 dated 16-03-1992* *[File No. 15(3)/90 Vitta (Lekha) Anubhag-1]*
(3) Bank Drafts	Three account years after that in which they are issued—vide paragraph 335.
(4) Bank Drafts relating to Policemen's remittances.	Six months from the date of issue—vide paragraph 339.
(5) Letters of credit with the following exception.	Till the end of the financial year in which they are issued—vide paragraph 442.
(a) Railway Department.	Six months after the expiration
(b) The Irrigation officer	of the financial year in which the letter of credit was issued.
(c) Post and telegraphs	For post office at close of month for which issued. For telegraph services the balance does not lapse at the end of the official year, but if such balance is not operated on in the meantime it will lapse six months after expiration of the financial year in which the letter of credit was issued—vide paragraph 443.
(d) Survey Department	At the end of the month following the period for which issued or in the case of special letters of credit [paragraph 602 (c)] after one month from the date of issue—vide paragraph 443.
(6) Cash orders	Three months from the date of issue—vide paragraph 451.
(7) Payment order on bank	Ten days—vide paragraph 501.
(8) Pension payment orders	One year from the date of issue—vide article 956, Civil Service Regulations.

APPENDIX XVI

[See Chapter III, paragraph 85-A]

Rules regarding the destruction of accounts records in offices rendering accounts to Accountant General

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consisting therewith as may hereafter be prescribed :

(a) The following should on no account be destroyed :

(i) Records connected with expenditure which is within the statute of limitation;

(ii) Records connected with expenditure on projects, schemes or works not completed, although beyond the period of limitation;

(iii) Records connected with claims to service and personal matters affecting persons in the service;

(iv) Orders and sanction of a permanent character, until revised;

(b) The following should be preserved for not less than the periods specified against them :

Description of records	Period of preservation expressed in complete year	
1	2	3
Register of contingent expenditure	5	...
Sub-vouchers for sums of Rs. 1,000 or less pertaining to contingencies.	3	Or till the inspections by the Inspectorate of offices and the audit staff of the Accountant General's office whichever is earlier.
Detailed budget estimates of an office	5	...
Travelling allowance bills and acquittance rolls relating thereto.	3	...
Service books	...	See Subsidiary Rule 136-A

		of the Financial Handbook, Volume II.
Leave accounts of non-gazetted Government servants.	3	After death or retirement.
Cases in which invalid pensions have been sanctioned .	25	...
Other pension cases	5	After retirement.
Statement of monthly expenditure and correspondence relating to discrepancy in figures.	....	*2 years or till the reconciliation is finally completed whichever is earlier.* *[Correction slip no.5 dated 09-06-1981]* *[Financial (Accounts) Section 1- File No.15(4)80]*
Mortality returns of pensioners	5	...
Duplicate copies of receipts in used receipt book (form no. 1)	6	...
Pay bills and acquittance rolls where these are maintained separately, of Government servants.	35	...

NOTES—(1) Before any paybills are destroyed verification of temporary and officiating service as recorded in the service books or service rolls(as the case may be), must be made in accordance with the instructions contained in Subsidiary Rule 137 of the Financial Handbook, Volume II.

(2) The periods of preservation of accounts records in the Public Works Offices are prescribed separately by the Government.

(c) Where a minimum period after which any record may be destroyed has been prescribed, Heads of Departments and Divisional or District Officers may order in writing the destruction of such records in their own and subordinate offices on the expiry of that period.

(d) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless but a list of such records as properly appertain to the accounts audited by the Indian Audit Department should be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of the Department.

(e) Full details should be maintained permanently in each office of all records destroyed from time to time.

APPENDIX XVII

Rules for the safe carriage of Government money

1. Ordinarily the cashier, where appointed in any office, should be entrusted with the handling of cash. However where no cashier is appointed or available only responsible persons should be entrusted with the carriage of Government money. For this purpose the term "responsible persons" should be deemed to include the following Government servants subject to the limit specified in each case up to which money can be entrusted to them :—

(a) A permanent peon or a temporary peon of at least 2 years service, up to Rs. 500.

(b) A permanent peon of at least 10 years service or two ordinary peons one of which should be of at least 2 years service, up to Rs. 1,500.

(c) Two permanent peons or an official in permanent service of Government who has furnished adequate security, up to Rs. 3,000.

(d) A permanent official who has furnished adequate security and a peon in all other cases.

Exception—In the case of temporary Divisions, Sub-Divisions of works departments temporary offices generally manned by temporary staff, where arrangements as prescribed above are not possible, the following staff would be considered the minimum escort required for the carriage of money :—

(a) A temporary peon of at least one years' service, up to Rs. 500.

(b) An official of at least one years' service who has furnished a security of not less than Rs. 500 and a peon, up to Rs. 3,000.

(c) One senior subordinate of the office and a peon in all other cases.

2. In special or emergent cases, the responsible authority many deviate from the above rule, but in all case he will be responsible for taking such precautions for the safety of the money as are possible in the circumstances.

APPENDIX XVIII

[See Chapter XII, paragraph 260]

Rules for purchase of Stores (including Printing and Stationery Stores) required for use in Government Departments

Preamble

The policy of the Government of Uttar Pradesh is to make their purchases of stores (including paper and stationary) for the public service in such way as to encourage the development of the industries of the country in general and of the Uttar Pradesh in particular to the utmost possible extent consistent with economy and efficiency, and the following rules are prescribed in accordance with this policy.

2. In order to give effect to the above policy preference in making purchases will be given in the following order :

(1) Firstly, to articles which are produced in India in the form of raw materials, or are manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose.

(2) Secondly, to articles wholly or partially manufactured in India from imported materials, provided that the quality is sufficiently good for the purpose.

(3) Thirdly, to articles of foreign manufacture held in stock in India, provided that they are of suitable type and requisite quality.

(4) Fourthly, to articles manufactured abroad which need to be specially imported.

3. Subject to the above, and to such limitations as may be prescribed by the Government, the Director of Industries may, when he is satisfied that such a measure is justified, allow a limited degree of preference in respect of price, quality or finish to articles produced or manufactured in India either wholly or in part.

4. Purchases shall be made through the Stores Purchase Section of the Industries Department, except when otherwise provided in the rules or where the Director of

Industries authorizes the direct purchase of any article which in his opinion can most conveniently or cheaply be purchased by indenting officers.

NOTE—For instruction relating to the preamble, see Annexure A.

Rules

Rule 1—Save as provided in rule 7, all articles required to be purchased for the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

NOTE—During the period of war, when there is difficulty in the submission of quotations for supply of articles of foreign manufacture on c.i.f. basis to Indian ports, alternative quotations may be considered from Indian firms who are agents of foreign concerns, i.e. (1) f.o.b. overseas port quotations or (2) c.i.f. Indian port quotations. A sum approximately equivalent to the amount of freight insurance and handling charges should be added to the f.o.b. quotations for purposes of comparison. This procedure of obtaining f.o.b. quotations will not apply in case of articles such as plant and machinery which are purchased for installation and test in India before payment.

Rule 2—Tenders shall be invited—in India, and abroad also when considered desirable—for the supply of all articles which are purchased under rules 1, 3 and 4, unless the value of the order to be placed is small or sufficient reasons to be recorded exist which indicate that it is not in the public interest to call for tenders. No tender which fails to comply with the condition as to delivery and payment prescribed in rule 1 shall be accepted.

NOTE—Tenders from foreign firms giving quotations in rupees for c.i.f. delivery of goods in Indian cities may be considered and accepted subject to such change in price as may be affected by exchange fluctuations during the war and till such time as the normal conditions are not restored. The date of ruling rate of exchange will be decided from the date of shipment or date of receipt and acceptance of orders by firms or from the date of shipping documents.

Rule 3—All articles, whether manufactured in India or abroad, shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed by competent authority shall be required to conform to such specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from the suppliers' premises.

Rule 4—(1) Except as provided in rule 7 (1) of these rules, all plant and machinery shall be purchased in India, through the Director of Industries, under an arrangement that no payment shall be made till the plant and machinery have been erected and fully tested under full working conditions. In exceptional cases,

however, where any part payments, are necessary before requisite tests are complete, the previous approval of Government in the Finance Department should be obtained.

(2) Other important iron and steel works shall be obtained only from firms approved by the Director of Industries and entered in a list as corrected from time to time by him.

(3) Purchases referred to in sub-rules (1) and (2) above shall be made or arranged for by the Director of Industries in agreement with the indenting officer. In case of disagreement, the former may refer the matter to the Head of the Department concerned, and, if the Director of Industries and the Head of the Department cannot agree, he should refer it to the Government in the Industries Department.

NOTES—By "important or steel works" are meant articles of iron or steel which form important components of the project in hand, e.g. bridge girders and roof trusses, built up in the firms workshops and supplied for erection, in such section as may be convenient and rolled steel beams, rails, or other sections cut to length or otherwise prepared at the firms workshops to suit the indenting officer's requirements. The intention of the rule is to ensure that parts, the accurate preparation of which is essential to the security of the project, shall be obtained only from firms which posses workshops and appliances capable of turning out work of the desired standard. The raw materials used may be either imported or of Indian manufacture, subject to the usual specification.

(2) Applications for inclusion in the list of contractors under this rule should be made to the Director of Industries direct by the firm with a full statement of the reasons which in its opinion justifies such inclusion. The inclusion should be considered by the Director of Industries in consultation with the Chief Engineers, Public Works Department, and Irrigation Department. If the Director of Industries does not agree with the Chief Engineer concerned, he should refer the matter to Government in the Industries Department.

Rule 5—(i) In the case of works let out on contracts, provision should be made in the contract agreements (a) that the contractors must obtain articles required for the construction of such works from the firms with which the Director of Industries has made arrangements and (b) that in the case of articles for which the Director of Industries has made no arrangements, but has, in consultation with consuming departments, prescribed specifications and or tests, they conform to such specifications and or such tests.

(ii) The contracting officer shall be free to allow contractors to make this over arrangements to his satisfaction and without reference to the Director of Industries, for such articles required for the construction of works for which the Director of

Industries has made no arrangements or for which no specifications and/or tests have been prescribed at the time of issuing tender notices.

(iii) The contracting officer shall be free to reject any article supplied which may not be up to the specifications/samples under which the articles were supplied. Copies of these specifications/samples shall be supplied to the contracting officer by the Director of Industries. The contracting firm shall have a right to appeal to the Director of Industries.

Rule 6—Nothing in these rules shall be deemed to prohibit the purchase of articles by one department from another.

Rule 7—(1) In special cases where suitable purchases cannot be made in India, plant and machinery may, with the previous sanction of Government, be obtained from abroad, provided the following conditions are satisfied :

(a) The supplying firm is borne on the list of the Central Government and has been exempted from furnishing a security deposit or has responsible agents in India who are borne on the list of the Central Government as being exempt from furnishing a security deposit.

(b) In the case of supplies from England inspection and test are arranged for wherever possible through the expert employed by the High Commissioner for India.

(c) The orders for well-know types of machinery and plant costing more than Rs. 5,000 approximate as nearly as possible to the standard types of recognized engineering firms.

(d) The orders shall ordinarily be placed through the Indian Stores Department of the High Commissioner for India, but in special cases with the sanction of Government an order may be placed direct.

(2) The articles enumerated in Annexure B, or any other articles of a special or usual character, may, when suitable and economical purchases cannot be made in accordance with the preceding rules, be obtained by the officers specially authorized as mentioned in Annexure C without reference to those rules, subject to the condition that the purchasing officer may at his discretion either obtain the article that he requires by indent on the Indian Store Department, London, or purchase it direct from manufactures or dealers aboard. Where resort is had to direct purchase from manufacturers or dealers aboard tenders shall, whenever practicable, be first obtained.

(3) When orders are placed on the basis of delivery free on board vessel at port of despatch, arrangements for the shipment of the store shall be entrusted to the Director General, Indian Stores Department, London.

(4) When articles are purchased abroad under this rule through the agency of the Indian Stores Department, London, payment shall be made by the department. In other cases payment shall be made—

(i) in countries other than Great Britain and Northern Ireland, direct to the suppliers by the purchasing officer;

(ii) Great Britain and Northern Ireland, through the High Commissioner for India.

NOTE—The procedure mentioned in Annexure D shall be followed in making payments in regard to purchase of Stores by the Public Works Divisional Officers, however, the procedure laid down in Appendix XIV of the Financial Handbook, Volume VI will also be followed.

Rule 8—In cases of emergency, when inconvenience to the public service is likely to be caused by waiting to obtain an article through the Stores Purchase Section, a Head of Office can make purchase in India, articles both of foreign and indigenous make, up to a limit of Rs. 4,000 at a time. For purchases between Rs. 4,000 and Rs. 20,000 at a time, he must obtain the sanction of the head of his department. The authority sanctioning such purchase must, within fifteen days, inform the Director of Industries of the reasons which led him to exercise these emergency powers. For purchases over Rs. 20,000 the sanction of Government in the Administrative Department must be obtained.

Rule 9—The following articles may be purchased direct;

(1) Articles of a perishable and fragile nature, and inflammable and volatile articles.

(2) Spare parts of machinery or articles urgently required to effect repairs.

(3) Articles in common use and for which rate contract does not exist when the total value of the entire quantity of articles purchased for an individual work does not exceed Rs. 1000, at a time by the Head of Office and Rs. 5,000 at a time by the Head of Department.

NOTES—(1) The foregoing exception does not apply to local purchases o stationery which are governed by the Stationery Manual.

(2) The Superintendent, Printing and Stationery, may purchase any one article or any number of similar articles purchased at one time, up to Rs. 1,000 in each case, subject to maximum of Rs. 5,000 per annum.

(4) Live-stock and fodder for live-stock.

(5) Material such as bricks, sand, common timber, kankar, stone ballast, lime, country tiles, etc.

Rule 10—The Government in the Industries Department will sanction departures from these rules if the public interests so require. All applications for sanction to such departures should be made with full reasons through the Director of Industries.

Rule 1l—Recoveries made from contractors on account of--

(a) delay, in the supply of stores.

(b) excess cost of the repurchase when it is found necessary to cancel a contract, and

(c) withdrawal by the contractor of the tender before the expiration of the time specified in the form of tender, should, in the first instance, be credited to a suspense head. When the amount is eventually determined it should be credited to the appropriate head of revenue as a receipt of the department concerned.

Recoveries may, where stores are indented for on capital account, be adjusted in reduction of expenditure under the capital major head concerned.

Rule 12—(1)(a) As a general rule, payment for supplies is not permissible until the articles have been received and surveyed. But in cases in which supplies are under competent authority, ordered free on rail at the station of despatch, payment may, when desirable, be made on production of railway receipt. The Accountant General will in such cases place the amount paid under objection pending the receipt of a bill based on actual measurements or in the case of shortage until the difference has been made good either by recovery from the railway or the firm concerned or by sanction of competent authority to write off the loss or shortage.

Rule 12—(1) (b). Subject to the terms and conditions laid down in annexure to this Appendix, payment up to 90 per cent of the cost of articles may be made on Railway Receipt through Bank before their actual receipt and verification. In such cases the amount required for payment shall be drawn on an abstract contingent bill (Contingent Bill form no. 16) giving full description of the charges and the number and date of the sanction permitting advance payment. As soon as the supplies are received and the payment made, a detailed contingent bill (fully voucher contingent Bill from no. 14) prepared on the basis of the actual verification measurement of the supplies along with the required sub-voucher (s) must be submitted to the Accountant General in adjustment of the advance drawn earlier quoting voucher number and date to the relevant abstract bill.

C. S. no. 58 Dated May 8, 1986.

[Vitta (Lekha) Anubhag File No. 23 (6)/80]

(2) No payment of advances to suppliers is permissible, except as provided in rule 4 (1) or paragraph 5 of Annexure D.

Rule 13—If contracts are entered into for supply of stores under these rules the instructions for entering into contracts in Appendix XIX should be complied with.

ANNEXURE A

Instructions relating to the Preamble

1. The revised rules express a definite preference for articles which are produced in India in the form of raw materials or are manufactured in India from raw materials produced in India, and also for articles wholly or partially manufactured in India from imported materials. They also extend a preference (but not in price) to articles of foreign manufacture stocked in India over those which have to be specially imported.

2. The difference in the character of the preferences which may be given should be carefully noted. In the case of the first two categories mentioned in the preamble the condition is that the quality is sufficiently good for the purpose, and for the third category that the articles are of suitable type and requisite quality. This means that articles coming under the first two categories should be accepted, unless it is considered that the quality is definitely not up to the standard required, even though imported atricles may be considered to be of better quality.

3. The other kind of preference referred to in the revised rules is a price preference , and it is enjoined that limited price preference may be given to articles produced or manufactured in India either wholly or in part. It should be noted that no price preference should be given to articles falling in the third category over those which come within the last category.

4. A strict comparison with price prevailing abroad is not required, but the underlying principle is that the preference to be accorded to Indian products is to be tempered by the consideration of economy and should discriminate between articles made from Indian and from imported raw materials.

5. Ordinarily a limited degree of price preference in favour of articles produced or manufactured in India will be justified for one or other of the following reasons :

(a) When the industry in question is expected to fill a vital gap in the economic life of the Country and is likely to take a firm root in the soil in the near future.

(b) To prevent any a sudden dislocation of the labour market on a large scale.

(c) To regulate and control foreign competition specially during period of temporary trade depression abroad.

(d) To counteract the advantage to foreign industries arising from the depreciation of the currency of the country in question.

6. Price preference may be given by the Director of Industries subject to such instructions as may be issued to him by Government in the Industries Department : provided that in the case of contracts for a specific article required by one department only such price preference may not be given by the Director of Industries without the consent of the officer who controls the budget.

ANNEXURE B

[See rule 7 (2)]

List of articles that may be purchased by officers mentioned in Annexure C without reference to rules 1 to 6

(i) Seeds.

(ii) Cinchona bark.

(iii) Articles for experimental or research purposes including instruments and apparatus required by the Excise Department.

(iv) Articles required for Government Houses.

(v) Such articles as Superintendents of Vaccine Depots may require for the preparation of vaccine lymph (e.g. lanoline and glycerine).

ANNEXURE C

[see rule 7 (2)]

List of officers who are authorized to obtain direct from manufactures or dealers in England or in any other foreign country articles mentioned in Annexure B or other articles referred to in rule 7 (2).

1. Chief Conservator of Forests.

2. Chief Engineer, Public Works Department.

3. Chief Engineer, Irrigation Department.

4. Director of Agriculture.

5. Director, Animal Husbandry.

6. Director of Industries.

7. Director of Medical Health Services and Family Planning.

8. Director of Education.

9. Excise Commissioner.

10. Inspector General of Prisons.

11. Director, U. P. State Observatory, Naini Tal.

(C. S. No. 37, dated, November 14, 1983)

[Vitta (Lekha) Anubhag, File no. 15 (3)-83]

ANNEXURE D

(Vide note below rule 7)

Procedure for making payments for purchases made from overseas

Subject to the provisions of rule 7, the following procedure shall be observed in making payments for purchases made from overseas :

1. Purchases through the High Commissioner, whether in the United Kingdom or elsewhere—

(1) The officer making the purchase should send the usual indent to the High Commissioner, and should at the same time intimate to that officer the details of the budget appropriation in the Indian grant concerned to which the cost will be taken.

(2) The officer should also provide the Accountant General with full details of each indent placed with the High Commissioner.

(3) On receipt of the monthly statements of expenditure in England, the Accountant General will enter the expenditure on stores against the Indian budget appropriation concerned.

(4) Indenting officers are responsible for watching expenditure on account of indents against budget appropriations.

In respect of the budget each estimating officer should divide the provision for stores into—

(1) Stores from England;

(2) Stores in India ; and

(3) Customs duty.

Special care should be exercised by the purchasing officer in differentiating the articles purchased through the agency of the High Commissioner from those merely delivered to or shipped through his agency. In the former case payment cannot be made from India, whereas in the latter case, the procedure prescribed for purchase of articles direct from suppliers should be observed.

2. Direct purchases for delivery of stores in India for purchases made in the United Kingdom—

(a) The officer making the purchase should report direct, with the necessary vouchers, to the Accountant General, who will then pre-audit the payment.

(b) At the close of each month the Accountant General will prepare a consolidated statement of the payments to be made, and purchase a sterling draft in favour of the High Commissioner for India and forward the draft, with the necessary details of payment to be made to suppliers, to the Secretary to the High Commissioner for India.

(c) The Accountant General will then bring the cost of the sterling draft finally to account against the Indian budget appropriation concerned.

This procedure does not permit a purchasing officer to make a payment himself by bank draft or otherwise.

In the case of really urgent payments the Accountant General will authorize the High Commissioner by telegram to disburse the amount in question, and will include it in his next monthly sterling draft, making a suitable note in the statement accompanying the sterling draft. The High Commissioner will take this portion of the remittance against the payment already made by him on the authority of the telegram.

NOTES—(1) Particular care should be taken to ensure that no double payment is authorized in respect of the same item.

(2) The Accountant General, when forwarding the sterling draft to the High Commissioner, should also endorse a copy of his communication to the officer concerned in India.

(3) The procedure laid down in this rule and the directions contained in notes (1) and (2) above may be followed mutatis mutandis in the case of payments to be made for articles obtained by direct order from private firms and individuals in America. The bank drafts to be sent by the Accounts Officers in India in such cases, will be purchased in favour of the Director India Supply Mission, Washington.

3. For purchases made elsewhere than in the United Kingdom and America—Payments for direct purchases made elsewhere than in the United Kingdom and America may be made by the purchasing officers direct to the suppliers whether by bank draft, postal order, or otherwise.

4. Direct purchases on the f.o.b. system, whether in the United Kingdom or elsewhere.—Under clause (a) of rule 7 (1) if orders are placed on the basis of delivery free on board vessel at port of despatch, arrangement for the shipment of the stores shall be entrusted to the Director General, India Store Department, London. With a view to avoid delay in payment to suppliers in such cases the purchasing officer may, if he considers such a course desirable, authorize the suppliers to submit their bills direct to the Director General who will certify that the stores referred to in the bills have been inspected by him and despatched under his arrangements. After verification the Director General will pass the bills to the High Commissioner for payment. The amount paid will be debited to the Accountant General through the Remittance Account in the usual manner, supported by the suppliers' bills duly certified by the Director General, India Store Department, London. In cases in which it is desired to adopted this method of payment, the purchasing officers in India will give complete instructions to suppliers and the Director General, India Store Department, London. If more than one copy of a bill is required, the fact will be stated in the order, and if bills are required to be submitted on any special forms, the necessary forms will be supplied.

5. Special provisions for payment of advances for purchases of plant and machinery—When in the case of supplies from abroad payment of advances to the contracting firm is unavoidable, they shall be regulated as follows :

(a) In the case of contracts including erection, 80 per cent of the price of the plant may be advanced in rupees in India against the railway receipt covering the despatch of the material from an Indian port, 10 per cent of the price may be

advanced when the plant is taken over after satisfactory completion of tests and the remaining 10 per cent may be paid at the end of the maintenance period. The payment on account of erection of the plant shall be made separately in proportion to the progress of the work.

(b) In the case of contracts independent of erection, 80 per cent of the price may be advanced in rupees in India against the railway receipt covering the despatch of the material from an Indian port and 20 per cent may be paid upon delivery and check at the site, or within one month of delivery, whichever is earliest : provided that if in any case the check of material cannot be carried out within one month of its delivery the matter shall be referred to the Government in the Finance Department for sanction of the advance payment.

NOTE—This direction also shall apply to similar cases in which purchases are made through the India Store Department of the High Commissioner of India; but in such cases sterling payment should be avoided, as far as possible, and arrangements should ordinarily be made for payment in India. In any case provision for sterling payment requires the previous approval of the Finance Department.

ANNEXURE 'E'

[See Rule 12 (I) (b)]

Terms and conditions for payment up to 90 per cent through bank before their actual receipt and verification.

———

Ninety per cent payment may be made to the suppliers on Railway Receipts through Bank and remaining ten per cent on receipt and verification of the articles with in thirty days on the following conditions :

(1) The facility of 90 per cent payment through bank shall be admissible to only those suppliers who are registered either with Director General Supplies and Disposals, National Small Industries Corporation U. P. Small Industries Corporation. Stores Purchase Section of Directorate of Industries. In exceptional cases the Director of Industries and the Purchase Committee shall have the right to give the facility of payment through bank to unregistered suppliers also in cases of rate contracts and quantity contracts respectively specifying the justification for doing so in writing.

(2) In rate contracts the facility of payment through bank shall be admissible to only those units/suppliers who have successfully participated in the last three rate contracts and against whom there has been no complaint.

(3) In rate contracts the suppliers shall have to furnish bank guarantee of Rs.5000 to Rs.25,000. The amount of bank guarantee shall, to the extent possible, be determined on the basis of the anticipated amount of purchases to be made against the rate contract.

In respect of quantity contracts the amount of bank guarantee shall be 10 per cent of the anticipated amount of the purchase involved, but in special circumstances the Purchase Committee shall be the right to reduce or waive the amount of bank guarantee on the merits of the case specifying justification thereof.

(4) The facility of payment through bank shall be given only in those rate contracts in which there exists arrangement for prior inspection and this facility shall not be given where such arrangement does not exist. In quantity contracts arrangement for prior inspection shall be made by the Director of Industries or with his consent by the indenting officer. In rate contracts this facility shall be given by the Director of Industries for only those items for the prior inspection of which arrangement exists with the Directorate of Industries. In the case of supply of I. S. I. marked goods. The Director of Industries/Purchase Committee may dispense with the condition of prior inspection.

(5) It will not be necessary to take a separate security in those cases in which 90 per cent payment through banks is made according to these rules after the required bank guarantee prescribing the conditions of ensuring supplies therein has been obtained from the supplier.

(6) It shall be necessary for the supplier who is given the above facility, to get the goods insured at his own cost while sending the goods by rail. This insurance will cover and compensate for all sorts of losses incurred due to theft, pilferage non delivery and other damage.

(7) The suppliers shall have to enclose the following documents to the railway builty for receiving 90 per cent payment :—

(a) The details of insurance policy and the specific date by which it is necessary for the officer receiving the goods to intimate to the supplier the details of shortage (s) or damages etc. (This date should be at least after 15 days from the date of receipt of goods from the railway)

(b) A declaration to the effect that entire material, shown in the bill has been dispatched and that the same was found intact and up to the mark in all respects at the time of prior inspection.

(c) 'A' copy of the prior inspection certificate bearing the seal and signature of the inspecting officer.

(d) Ninety per cent payment through bank shall be admissible only on the basis of railway receipt and not on the basis of road transport.

(8) whatever arrangements are made by the Director of Industries for the purchase of article, he shall specify in the purchase orders the name of the firms and also the maximum amount of any one bill or full supply for which payment can thus be made through bank. It shall be the responsibility of the Director of Industries to obtain the bank guarantee maintain its account and to make recovery etc. Under the bank guarantee in case of any complaint the indenting officer who thus makes any payment shall be definitely responsible for keeping a watch on the timely receipt of the material and its inspection on priority and in case of any complaint in respect thereof as a result of which any recovery has been made against the bank guarantee be shall report the matter to the Director of Industries and ensure that requisite action is taken by keeping regular contact with Director of Industries.

(9) The responsibility attached to the Director of Industries in para (8) above, shall be that of the head of the department concerned in cases in which purchase arrangements are made by the other department itself.

(10) The responsibility to implement this scheme and to keep a watch ensuring that there occurs no less to Government shall be of the Director of Industries in respect of those purchase arrangements which are finalised by him and in respect of purchase arrangements made by any other department itself the above responsibility shall be that the head of the department concerned. For this purpose they will prescribe suitable procedure and can give suitable general and if need be special directives to the indenting officer, who shall be fully responsible for complying with them.

2. The facility of 90 per cent payment through bank on the above terms and conditions can be extended to those suppliers also who are prepared for prior inspection to the material at their cost by the Director General Supplies and Disposals. Inspection by D. G. S. & D. may be got done only in those cases in which the Director of Industries, U.P., Stores Purchase Section Kanpur is not in a position to do so owing to the non availability of requisite instruments and machinery. If the supplies are found defective even after inspection by D. G. S. & D., then the suppliers can be black-listed.

(C. S. No. 58 Dated 8-5-1986)

[Vitta (Lekha) Anubhag, File No.23(6)/80]

APPENDIX XIX

(See note below paragraph 307)

General principles to be observed by Government officers in entering into contracts or agreements on behalf of the Government

General

1. The main duty of officers entering into contracts is to see that the Government get a fair return for the money to be spent.

2. Every precaution must be taken to prevent any official from having a personal interest, direct or indirect, in a tender, contract or agreement, or from assisting a contractor in the preparation of tenders or from standing as security for him.

3. In works of great magnitude the contract deeds should be especially prepared by the Government law officers but for ordinary contracts, including all such as are based on tenders which a superintending engineer or other subordinate authority is competent to accept, such ordinary forms as may have been approved by the Government will generally suffice.

4. Even in cases where a formal written contract is not made, no order for supplies, etc. other than petty purchases up to Rs. 100, should be placed without at least a written agreement as to price.

[Vitta (Lekha) Anubhag File No. 15(6)/82]

5. If the amount of the tender is likely to be beyond an officer's power of acceptance, or to be of an unusual character, he should, before publicly inviting tenders, submit the contract documents to the next higher authority for his approval or remarks together with a copy of the proposed advertisement for tenders and the form in which tenders are to be submitted. If the amount of the tender is likely to exceed that authority's power of acceptance, or to be of a very special nature, that authority should in like manner submit the contract documents on to the next higher authority.

6. No contract may be entered into with or on behalf of a minor, but if a contractor dies, his legal representative, even though a minor, is bound by the terms of the contract.

7. When a contract has been made with a person for a work, a second contract in connexion with the same work while the first is still in force may not be given to

the same person if the sum of the contracts exceeds the power of acceptance of the authority concerned.

8. Officers will be personally responsible for any irregular engagements entered into by them in opposition to or in contravention of the rules or orders issued by Government.

Tenders

9. Whenever practicable and advantageous, contracts should be placed only after tenders have been invited. In regard to contracts for "work" or "repairs" tenders should invariably be invited for those estimated to cost Rs. 10,000 or more in the Public Works and Irrigation Departments or Rs. 2,000 or more in other departments. In the Public Works and Irrigation Department when work has to be performed within 10 kilo meters of the headquarters of a civil district where it is possible to call for tenders as laid down in paragraphs 360—364, Public Works Account Rules, the full instructions in those rules must be observed for all contracts exceeding Rs. 2,000. In cases of contracts for "supplies" reasons for not inviting tenders should be recorded if the cost of supplies exceeds Rs. 2,000.

10. Tenders should ordinarily be invited on standard forms prescribed for the purpose. (See also rule 35).

11. Sealed tenders, should be invited in the most open and public manner possible e.g., by advertisement in the Uttar Pradesh Gazette, circular communications to reputed dealers and contractors, etc. The advertisement should state the place where, the date on which, and the time when, the tenders are to be submitted and will be opened. In the case of contracts exceeding Rs. 50,000 at least one month's time from the date of advertisement or notice should be allowed. Tenders should be opened by a responsible officer and not by subordinates, in the presence of such intending contractors as may choose to attend.

12. Before giving out a minor or petty work on contract, it should be decided whether the articles included in the estimate apart from those mentioned in rule 9 of the Store purchase Rules contained in Appendix XVIII of the Financial Handbook, Volume V, will be supplied departmentally or by the contractor.

If the articles are to be supplied departmentally they shall be purchased in accordance with the Stores Purchase Rules mentioned above, the contractor being paid only the hoisting and erecting charges if necessary. If the contractor is permitted to supply the articles, the permission should be subject to the conditions laid down in rule 5 of the Stores Purchase Rules.

13. If departmental purchase of articles for which no detailed specifications exist are to be made in conformity with the Stores Purchase Rules, the Director of

Industries in the case of purchases in India and the High Commissioner for India or the supplying firm, as the case may be, in the case of purchases abroad, should be informed of the approximate quantities and expected qualities of the required articles. If it is considered desirable in any particular case, samples of the required articles may be demanded before the actual order for supply is placed and the samples should be kept carefully in sealed receptacles. In such cases the subsequent order for supply should stipulate that the full quantities of the required articles should be similar in all respects to the deposited samples.

NOTE—This rule is not applicable to purchases outside the Stores Purchases Rules.

14. Before inviting tenders, every officer should estimate his requirements for the period involved, as far as he can foresee, and regulate the time of his purchases according to the state of the market.

15. The approximate quantities of articles likely to be required should be specified in the invitation for tender.

16. Materials which are likely to depreciate or deteriorate should not be purchased long in advance of the requirements.

17. All tenders must be submitted on the prescribed form which can be obtained on application and payment where this is required. No tender should, as a rule, be considered unless it is accompanied by earnest money which should be as follows :

Amount of tender	Earnest money
	Rs.
(1) Up to Rs. 2,000	50
(2) Above Rs. 2,000 but not exceeding Rs. 5,000	100
(3) Above Rs. 5,000 Ditto Rs. 10,000	200
(4) For each additional Rs. 5,000 or part thereof, a further sum of	100

Contracting officers may fix the amounts of earnest money at rates lower than those prescribed above, if for any particular reason they consider it advisable to do so, but in no case should the earnest money be less than 1/2 per cent of the estimated value of the work.

NOTES—(1) An Executive Engineer of Public Works Department has the discretion to accept tenders without earnest money for road metal collection

costing less then Rs. 5,000; and in the case of works costing less than Rs. 10,000 an executive engineer or other officer may, at his discretion, demand earnest money from all tenderers or only from the contractor whose tender is accepted.

(2) No earnest money is necessary in the case of tenders received by the Store Purchase Department.

(3) In the Forest Department tenders for works costing less than Rs. 5,000 may in the discretion of the officer calling for the tender, be accepted without earnest money.

(4) The Agricultural Engineer is authorized in case of tenders for the supply and erection of pumping-plants to dispense with the demand for earnest money in individual cases and to dispense with such demand from firms approved and listed by him for this purpose. (vide G.O. no. 1262/XII-A—392, dated October 30, 1934).

(5) The U. P. State Bridge Corporation and the Uttar Pradesh Rajkiya Nirman Nigam have been exempted from depositing the earnest money.

C. S. No. 86.....Dated October 17, 1988

[Vitta (Lekha) Anubhag File No. 15 (6)/84]

18. Earnest money may be furnished in one of the forms mentioned in paragraph 71 of the Financial Handbook, Volume V, Part I, as well as in Municipal debentures, Port Trust bond or bonds and/or debentures issued by the State Financial Coporations. The amount of earnest money to be furnished should be stated in the notice calling for tenders, which should also contain a direction that, instead of furnishing cash, tenderers should themselves deposit the amount in the Treasury or Sub-Treasury which is convenient to them and attach to their tender the treasury receipt in support of the payment of the earnest money. In special cases, where it would be inconvenient for tenders to deposit earnest money into a Treasury tenderers may be permitted to deposit the earnest money with the officer inviting the tender in cash or currency notes up to a limit of Rs. 500, instead of into a Treasury. Such deposits will be treated as Public Works Department deposits, or revenue deposits, as the case may be.

19. A proper receipt should be given for the amount of earnest money received and the earnest money of unsuccessful tenderers should be refunded to them as soon as possible after the disposal of tenders, a stamped receipt being obtained. A register should be maintained showing the receipt and refunds of earnest money and security deposits prescribed in rule 23.

20. Tenders should be properly filled in before acceptance or submission to superior officers for disposal, as the case may be. As the tender along with the agreement and connected papers form the documents on which a court's decision is based in case of a disputed claim brought by a contractor, it is absolutely necessary to draw up the papers correctly in the first instance and to see carefully that there are no omissions. Special attention should, therefore, be paid to the close scrutiny of all such documents before finally accepting them or submitting them to superior authority.

21. Other conditions being equal, the lowest tender should ordinarily be accepted, but the acceptance or rejection of any or all of the tenders received is left entirely to the discretion of the officer empowered to accept the tender for the work. No tenderer can demand to know the reason for the rejection of his tender, and this should be expressly stated in the notice calling for tenders. Such an explanation may, however, be called for by a superior authority; and, therefore, the reasons for which the lowest tender has not been accepted always be recorded.

22. In selecting the tender to be accepted, the responsibility and financial status of the tendering firm, including its location and registration with the Registrar of Firms, Societies and Chits, or those of the individual must be taken into consideration in addition to other relevant factors.

(Correction Slip No. 46 dated 14-3-84.)

[Vitta (Lekha) Anubhag-l, File no. 15(4)-82]

23. Security should in all cases be taken for the due fulfilment of a contract. This security may be furnished in one of the forms mentioned in paragraph 71 of the Financial Handbook, Volume V, or in paragraph 365 of the Financial Handbook, Volume VI, as well as in Municipal debentures, Port Trust bonds and/or debentures issued by the State Financial Corporations. With the exception of contracts of less than Rs. 7,500 security deposit should not be refunded till at least six months after the completion of the work without the express sanction of the head of the department.

NOTES—(1) The limit of six months laid down in this rule does not apply to refund of security deposits in the Public works Department, in the case of kanker, brick or stone ballast collection for road work and contracts for cartage of material. In the case of a combined contract for the collection and consolidation of road metal, however, the security deposit can be refunded on the satisfactory completion of the collection work after retaining a sum equivalent to 10 per cent of the tendered amount for the unfinished portion of the contract.

(2) In the case of contracts entered into by the Stores Purchase Department security need not be taken except in cases in which the Director of Industries considers it to be necessary.

(3) The Agricultural Engineer is authorized in cases of contracts for the supply and erection of pumping plants to dispense with the demand for security in individual cases and to dispense with such a deposit from firms approved and listed by him for this purpose.

(4) The Chief Engineer, Local Self-Government Engineering Department, is authorised to grant exemption at his discretion to firms of repute dealing in pumping plants from furnishing security in contracts for the supply and erection of pumping plants. The Superintending Engineers shall dispense with the security, where necessary, in individual cases in respect of the firms exempted by the Chief Engineer. Approval of the Chief Engineer shall be obtained for exemption of a new firm when considered necessary.

Insert the following as Note (5) after the Note (4) below rule 23.

Note (5) The Uttar Pradesh State Bridge Corporation and the Uttar Pradesh Rajkiya Nirman Nigam have been exempted from depositing the security.

C. S. No. 86.....Dated October 17, 1988

[Vitta (Lekha) Anubhag File No. 15 (6)/84]

24. Long-term contracts should, as far as possible, be avoided. A fixed price should always be settled for each article to be supplied and agreements should not provide for rate fluctuating with the markets. Officers entering into contracts enduring or likely to endure for a period of more than five years on behalf of Government should, wherever feasible, include in the agreements or contracts a provision for an unconditional power of revocation or cancellation of such contracts on the expiry of six months' notice to that effect.

24-A. The following rules should be observed when entering into agreement with firms for the direct purchase of machinery, etc.:

(i) Payments for services already rendered or supplies made should never be delayed and should be made promptly.

(ii) A provision to make payment of a part of the cost with interest after a specified interval of time counted from the time when the work is completed satisfactorily should never be made. Where it is considered advisable to delay payment till it is ascertained that the machinery is in proper working order, it should be definitely

sated in the agreement that the payment of the balance is contingent on the proper working of the machinery and that no claim for interest would be entertained.

25. Provision must be made in contracts for safeguarding Government property entrusted to a contractor.

26. Ordinarily no cash advances should be made to contractors for supplies under a contract, unless specially provided for in the tender or allowed by a standing rule or order of the Government.

27. Clear and specific penalties should be attached to a breach of the contract or agreement.

28. Provision should be made for preventing the sub-letting, assignment or transfer of the whole or part of the contract except with the written permission of the Government officer giving the contract.

28-A. The terms of contract for the purchase of perishable stores should invariably include a separate warranty clause, a model form of which is given in the Annexure.

Rations and Fodder

29. In calling for tenders for articles the contractor should, whenever possible, and except in the case of perishable articles, be required along with his tender to deposit a sample, and the contract should be to the effect that the full quantity of the articles contracted for should be in accordance with the sample. The sample should be carefully preserved in a sealed receptacle.

30. A sufficient stock should be laid in at the cheapest season, and it will probably be advantageous to call for tenders just after the harvest season. It may also be advisable to enlist the assistance of the Revenue Department officers in obtaining tenders of articles of diet as those officers are likely to be in close touch with the condition of the grain market.

31. Before accepting a tender, the officer should ascertain, by a comparison of the rates offered and by inquiries in the local market, the current market rate of the articles and see that no ring has been formed against the Government.

Documents

32. Bonds or agreements should be drawn up in connexion with contracts. Standard forms should be adopted, as far as possible, and the terms should be subjected to adequate prior scrutiny. The advice of the Government law officers

should be taken wherever found necessary about the forms of deeds and agreements.

33. The terms of a contract or agreement must be precise and definite and there should be no room for ambiguity or misconstruction.

34. The terms of a contract once entered into should not be varied except in accordance with the instructions in the departmental manuals or codes. Where any material variation is proposed, which is beyond the scope of the instructions, the previous consent of the Government in the Finance Department should be obtained through the ordinary channel.

35. The forms prescribed by the Public Works Department for the invitation of tenders and the execution of agreements should be used by civil officers for building works unless other forms have already been specially authorized, or unless the use of a special form is found to be necessary in any particular case. Very good reasons should exist for introducing a new form of contract and the sanction of Government in the Finance Department should be obtained before such a form is brought into use. If any doubt is entertained as to the legal phraseology or the suitability of the new form for the purposes for which it has been drawn up, it should, before submission to the Finance Department, be forwarded to the Government Conveyancer for scrutiny, and the fact that the form has been approved by him should be reported to the Finance Department. Copies of the Public Works Department forms are obtainable from the Superintendent, Printing and Stationery, Uttar Pradesh, and the forms prescribed by the Director of Industries can be obtained from that officer.

NOTE—the lump sum tender forms for the supply and erection of the pumping plant and appurtenances approved in G.O. no. 476/XII-A—317, dated May 8, 1929, for use in the Agricultural Engineering Section shall also be considered as prescribed forms.

36. Deeds or agreements should be adequately stamped except when the stamp duties chargeable on them are specifically remitted under clause (a) of section 9 of the Indian Stamps Act, 1899, and, where necessary, registered, under the rules in Chapter XLII of the Manual of Government Orders, and in Appendix C of the Uttar Pradesh Stamp Manual, part I, as amended from time to time.

Miscellaneous

37. Subject to the above general principles, Heads of Departments may, with the approval of the administrative Department of the Government, supplement these instructions and prescribe forms of documents where necessary.

38. The Comptroller and Auditor General and, under his direction other audit authorities have power to examine contracts and to bring before the Public Accounts Committee any case where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.

ANNEXURE

(See rule 28-A)

Model form of Warranty Clause

THE contractor/seller hereby declares that the goods/stores/articles sold to the buyer under this contract shall be of the best quality (and workmanship) and shall be strictly in accordance with the specifications and particulars contained /mentioned in clause———hereof and the contractor/seller hereby guarantees that the said goods/stores/articles would continue to conform to the description and quality aforesaid for a period of————————————days/months from the date of delivery of the said goods/stores/articles to the purchaser and that notwithstanding the fact that the purchaser (inspector) may have inspected and/or approved the said goods/stores/articles, if during the aforesaid period of———— ————————————days/months the said goods/stores/articles be discovered not to conform to the description and quality aforesaid or have deteriorated (and the decision of the purchaser in that behalf will be final and conclusive) the purchaser will be entitled to reject the said goods/stores/articles or such portion thereof as may be discovered not to conform to the said description and quality. On such rejection the goods/stores/articles will be at the sellers risk and all the provisions herein contained relating to rejection of goods, etc. shall apply. The contract/seller shall, if so called upon to do, replace the goods, etc. or such portion thereof as is rejected by the purchaser free of cost at the ultimate destination otherwise the contractor/seller shall pay to the purchaser such damages as may arise by reason of the breach of the condition herein contained. Nothing herein contained shall prejudice any other right of the purchaser in that behalf under this contract or otherwise."

APPENDIX XIX-A

(See Paragraph 307)

NOTE—These rules should be read with the instructions laid down in Appendix XIX.

Extracts from Public Works Account Rules, Financial Handbook Volume VI

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M—WORKS EXECUTED ON LUMP SUM CONTRACT

405. In a lump sum contract, the contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specification for a fixed sum, the following being the essential characteristics :

(i) A schedule of rates is specified in order to regulate the amount to be added to or deducted from the fixed sum on account of additions and alterations not covered by the contract.

(ii) Except as provided in clause (i), no allusion is made in the contract to the departmental estimate of the work, schedule of rates or quantities of works to be done.

(iii) Detailed measurements of the work done are not required to be recorded except in respect of additions and alterations.

NOTE—In the hill districts of the Kumaun and Garhwal Divisions the system of auctioning contracts of the work of slip clearance may be adopted subject to the conditions (1) that the auction will be held by the district or assistant engineer and (2) that it will be one of the conditions of the contract that no concession in rates, etc., will be allowed after a contract has been given out at the bid of the contractor.

406. Before a work is given out on contract on a lump sum basis the procedure prescribed for ordinary works for inviting tenders and entering into agreement with the contractor, vide paragraphs 360 to 367 (reproduced below as Annexure A), should mutatis mutandis be followed. Otherwise also the rules regulating ordinary works apply so long as they are not inconsistant with any special rules relating to lump sum contracts.

NOTES—(1) In Drawing up a contract document, the essential conditions mentioned in paragraph 405 must be observed closely.

(2) The form of contract is prescribed by the Government in consultation with their law officers. The special account rules for such works contained in section H of Chapter XIV (reproduced in paragraph 311 of Chapter XIII of Volume V of the Handbook), are based on the assumption that the essential conditions will be observed in drawing up contracts; it is therefore desirable that before a form is

finally determined, the advice of the Accountant General should be sought on the question whether the proposed form meets the requirements of audit.

(3) Security deposits should be kept for not less than six months after the work is completed or for any longer period mentioned in the contract during this period the divisional officer should adjust any expenditure to which the contractor may become liable under the conditions of his contract.

ANNEXURE A

(See also Appendix XIX)

Extracts from Public Works Account Rules, Financial Handbook, Volume VI

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III—Tenders

360. Tenders which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement in the Government Gazette or local newspapers, or by notice in English and Hindi posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state—

1—The place where and the time when the contract document can be seen, and the blank forms of tender obtained, also the amount, if any, to be paid for such forms of tender.

2—The place where, the date on which and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after the date of first advertisement or notice).

3—The amount of earnest money to be deposited and the amount and nature of the security deposit required in the case of the accepted tender.

4—With whom or what authority and acceptance of the tender will rest.

Authority should always be reserved to reject any or all of the tenders so received without the assignment of a reason, and this should be expressly stated in the advertisement.

[See also rule 11, Appendix XIX]

361. ***No tender should be accepted from any person directly or indirectly connected with the service of the Government.

362. As a rule no tender for the execution of works of any description should be entertained unless accompanied by earnest money paid to the extent which has been notified as necessary by the divisional or other officer. But in the case of works costing less than Rs. 10,000, the divisional or other officer may, at his discretion, demand earnest money only from the contractor whose tender has been accepted.

[See rule 17, Appendix XIX]

Tenders for road metal collections costing less than Rs. 5,000 may be accepted without earnest money at the discretion or the divisional officer.

363. The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee, as the case may be.

364. Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. In cases where the lowest tender is not accepted, reasons should, however, be recorded confidentially. In selecting the tender to be accepted the financial status of the individuals and firms tendering should be taken into consideration in addition to all other relevant factors.

IV—Security for performance of contracts

365. Security for the due fulfillment of the contract should invariably be taken. This security may take the form of a cash deposit, a deposit of interest bearing securities, a deduction of 10 per cent from the payments to be made on account of work done, or a personal bond of two persons of known probity and wealth.

NOTES—(1) When earnest money tendered under paragraph 363 is converted into security deposit, it should be taken into account for the purpose of the deduction made under this rule, e.g., when 10 per cent of the first monthly payment is less than the amount of earnest money no deduction will be made from the bill (the deduction will commence from the subsequent payment) but when it is more, only the difference between it and the earnest money will be deducted from the bill towards the security deposit.

(2) Fixed receipts of the State Bank of India, should, if offered be accepted as security from contractors who are required to furnish security to ensure proper execution of Government work that may be entrusted to them subject to the conditions laid down in paragraph 614 (e) (See also note 2 under paragraph 7 of the volume V of the Handbook).

V—Provision in contract for imported stores

366. In framing contracts of any description it should be laid down that the supply of imported materials, if required to any considerable extent, shall be arranged for the Government. Such stores should either be supplied from the existing Government stock or be obtained in accordance with the Stores Purchase Rules. In the case of important construction works let out on contract, such stores may be supplied by the contractor subject to the conditions given in the Stores Purchase Rules, (See Appendix XVIII, Volume V of the Handbook).

VI—Enforcement of terms of contract

367. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced and that no act is done rendering to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the legal advisers of the Government. All agreements or security bonds entered into with the department by contractors for the execution of work or for securing the due performance of contract are exempt from stamp duty.

APPENDIX XIX-B

(See note 2 below paragraph 82)

General principles to regulate the enforcement of responsibility for losses sustained by Government through the fraud or negligence of individuals

I—G.O. no. A-3697/X—144, dated August 1, 1929, to all Heads of Departments, etc.

IN supersession of all previous orders on the subject, I am directed to enclose a memorandum embodying the general principles to regulate the enforcement of responsibility for losses sustained by the Government through the fraud or negligence of individuals which the Uttar Pradesh Government have formulated for the general guidance of themselves and of the authorities subordinate to them.

A memorandum of general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals.

1. Means should be devised to ensure that every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. The cardinal principle governing the assessment of responsibility in such cases is that every public officer should exert the same vigilance in respect of public expenditure and custody and use of public property generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody and use of his own money and property. While therefore the Government are prepared to condone an officer's honest errors of judgment involving financial loss, provided the officer can show that he has done his best up to the limits of his ability and experience, they are determined to penalize officers who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. If any irregularity is detected by an audit or accounts officer in the first instance it will be his duty to report it immediately to the administrative authority, concerned. If an irregularity is detected by the administrative authority in the first instance, and if it is one which should be reported to the Accountant General in terms of paragraph 82 of the Financial Handbook Volume V, he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible—the administrative authority should report to his superior and the audit or accounts authority to his superior. Should the administrative authority require the assistance of the accounts officer in pursuing investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert accounts officer to unravel it he should apply forthwith for that assistance to the Government who will then arrange with the Accountant General for the services of an investigating staff. Thereafter the administrative authority and the accounts authority will be personally responsible, within their respective spheres, for the expeditious conduct of the inquiry.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The

reasons for not attempting a prosecution should be placed on record in all such cases.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the officer's pecuniary liability it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officers, since it should be recognized that the penalty should not be such as to impair the Government servants future efficiency.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

It should always be considered whether the depreciated value of the Government property or equipment lost damaged or destroyed by the carelessness of individuals entrusted with their care (e. g. bicycles, calculators, policeman's rifles, a touring officers tents, a factory motor lorry, an engineers instruments etc.) should not be covered from the delinquent official. The depreciated value of the stores may be calculated by applying the 20 per cent depreciation in the case of vehicles including cycles, and 15 per cent in the case of calculating machines, on the reduced balance every year. The amount to be recovered may be limited to the Government servants capacity to pay.

(C. S. No. 90 Date 6-4-1989)

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

6. One reason why it is important to avoid delay is that in the course of a prolonged investigation Government servants who are concerned may qualify for pension, and it is held that under the rules as they now stand a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a primary precaution, steps should be taken to ensure that an officer concerned in any loss or irregularity which is the subject of an inquiry, is not inadvertently allowed to retire on pension while the inquiry is in progress, and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform

the accounts officer responsible for reporting on his title to pension and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either conclusion is arrived at as regard the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact that officers who were guilty of frauds or irregularities have retired and have thus escaped punishment should not be made a justification for absolving those who are also guilty but who still remain in service.

II—G.O. no. A-484/X—144, dated June 23, 1934, to all Heads of Departments etc.

I AM directed to refer to G.O. no. A-3697/X-144, dated August 1, 1929, regarding the general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals and to forward a memorandum embodying certain additional instructions to be followed in the matter.

MEMORANDUM

IN the memorandum circulated with G.O. no. A-3697/X—144, dated August 1, 1929, the general principles regulating the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals were fully stated. The following supplementary instructions are issued for the guidance of departmental officers, with special reference to cases in which prosecutions in criminal courts are, or are likely to be, necessary :

1. All losses of the kind referred to in paragraph 82 of the Financial Handbook, Volume V, Part I, must be reported forthwith by the officer concerned, not only to the Accountant General but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exist for believing that a loss has occurred; they must not be delayed while detailed inquiries are made.

2. Reports submitted under (1) above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.

3. As soon as a reasonable suspicion exists that a criminal offence has been committed the senior officer of the department concerned present in this station will report to the District Magistrate and ask for a regular police investigation under the Code of Criminal Procedure, 1898.

4. If the District Magistrate agrees that an investigation may be made, the senior officer of the department concerned present in the station will—

(a) request the District Magistrate to arrange for the investigation to proceed from day-to-day ;

(b) see that all witnesses and documents are made available to the investigating officer ; and

(c) associate with the investigating officer an officer of the department who is not personally concerned with the irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.

5. When the investigation is completed an officer of the department (accompanied by the officer who attended the investigation) must be made available for conferences with the authority who will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to the Government for orders.

6. If it is decided to prosecute, the departmental representative will as certain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff and the state of work in the court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a specially trial, and will request the prosecuting officer, to make any application that he may think necessary.

7. When the case is put into court by the police, the senior officer of the department concerned present in the station will see that all witnesses serving in the department and all documentary evidence in the control of the department are punctually produced, and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.

8. If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed as he would in any other case.

Appeals against acquittals can be made only under the orders of Government.

9. The senior officer of the department concerned present in the station will see that, in addition to the reports required under (1), (2) and (5) above, prompt reports are submitted to Government through the usual channel regarding—

(a) the commencement of a police investigation ;

(b) the decision to prosecute any particular case ;

(c) the result of any procescution ;

(d) the decision to proceed further in revision or appeal in any case ;

(e) the result of any proceedings in revision or appeal.

10. Notwithstanding anything contained·in (2) to (9) above, the senior officer of the department concerned present in the station may, if thinks fit, refer any matter through the usual channel for the orders of Government before taking action.

III—G.O. no. A-1186/X-144, dated January 3, 1936, to all Heads of Departments, etc.

IN G.O. no. A-3697/X—144, dated August 1, 1929, the Government laid down general principles to regulate the enforcement of responsibility for losses sustained by the Government through fraud or negligence of Government servants. It was therein stated (among other things) that it is of the greatest importance to avoid delay in the investigation of any such loss; that, where it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges; that, where there is a reasonable suspicion of fraud or other cirminal offences, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction and that, where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter also should be called strictly to account.

Later the Government supplemented these principles by instructions contained in the memorandum attached to G.O.no. A-484/X—144, dated June 23, 1934. These instructions had special reference to cases in which prosecutions in the criminal courts are, or are likely to be, necessary, and laid down (among other things) that, as soon as a reasonable suspicion exists that a criminal offence has been committed, the senior officer of the department will report to the District Magistrate and ask for a regular police investigation. They also explained the procedure that should follow the investigation.

2. I am now directed to explain what is necessary to be done in the way of departmental inquiry where a prosecution is, or is likely to be instituted. It has been found that, where fraud or embezzlement of Government funds has occurred, there is a tendency for the Head of the Office or Department to regard the institutions of criminal proceedings as absolving him from the unpleasant and often laborious task of conducting immediately a thorough departmental inquiry. This natural

reluctance may be enhanced by an apprehension that an inquiry may prejudice the result of the trial in a court of law. As a result, there has sometimes been great delay in taking departmental proceedings and the results have been inconclusive. Departmental inquiries should not necessarily be delayed pending decision of criminal cases, as at a later stage the evidence might disappear and the departmental inquiry could not be brought to any conclusion at all.

3. Experience shows that departmental proceedings cannot as a rule proceed concurrently with a criminal prosecution. Much of the evidence in a case of fraud or embezzlement is documentary. As soon as the criminal proceedings begin the documents go to the court as exhibits, and there they must remain till the case is over and (if an appeal is filed) till the appeal is over. But it is essential that everything should be done to carry the departmental proceedings as far as possible before prosecution begins. The stage to which departmental proceedings prior to prosecution, should be taken must depend on circumstances and cannot be precisely defined. The normal procedure is laid down in Rule 55 of the Civil Services (Classification, Control and Appeal) Rules; and the stage which departmental proceedings can reach may according to circumstances be any one of the stage described or implied in the rule, i.e. the preliminary recording of evidence, the receipt of the delinquent's written statement after the framing of a charge, the personal hearing, or the inquiry. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental proceedings till after the disposal of the criminal case; but it must be emphasized that the proceedings should be completed up to the point that can properly be reached.

4. A common type of case is that where a number of persons are involved, one or more criminally, and others in such circumstances as show negligence, or warrant the suspicion of criminal abetment without sufficient proof to justify prosecution, or have similar features which necessitate a criminal prosecution of one or more and a departmental inquiry against others. In such cases the authority has sometimes neglected to institute a formal departmental inquiry, or to carry it to the requisite stage, before criminal proceedings are taken, with the result that many months later, when the criminal case is over, effective departmental action has been found impracticable.

5. The general rule should be that in all cases of fraud, embezzlement, or similar offences departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable ; if it is, it should continue as far as possible (which will not, as a rule, include finding and sentence). If the accused is convicted and awarded an adequate sentence, the departmental proceedings against him will be formally completed, and the proceedings against other delinquents continued. If the accused is not convicted, or

he is inadequately, punished, the departmental proceedings against him will be resumed as will also those against the remaining delinquents.

6. The proceedings contemplated in these instructions are those which are regulated by the Civil Services (Classification, Control and Appeal) Rules. Where action is taken under the Public Servants (Inquiries) Act XXX VII of 1850, this ordinarily takes the place of a criminal prosecution as regards the person or persons accused; but the procedure as regards other persons involved against whom the Act is not employed should be in accordance with the instructions given above.

7. I am to request you to follow the above instructions strictly in the future.

IV-O.M. no. 4810/II-B—204-1955, dated March 1, 1958, read with O.M. no. 2165/II-B—204-1955, dated August 10, 1959, to all Heads of the Departments etc.

THE procedure for taking departmental proceedings against a Government servant involved in criminal misconduct, which is followed at present, is contained in Finance Department G.O. no. A-1186/X-144, dated January 3, 1936. It is laid down in the above-mentioned Government order that where it is intended to prosecute an employee for acts committed by him as a Government servant, everything should be done to carry the departmental proceedings to as advanced a stage as possible before prosecution began. The findings and the penalty in the departmental proceedings should not be recorded till after the disposal of the criminal case.

2. The above procedure has some defects in it in as much as the postponement of decision in the departmental proceedings till after the criminal case is finally disposed of, leads to undue delay in the completion of the proceedings. Moreover, if the Government servant is placed under suspension, he has to be paid subsistence allowance during the entire period of prosecution. In order to avoid these difficulties, as well as to ensure the earliest possible decision in such cases, it has now been decided that the following procedure should normally be adopted in cases of alleged criminal misconduct of Government servants.

3. As soon as sufficient evidence is available for the purpose in the course of investigation in cases of misconduct, whether such investigation is conducted departmentally or through the Police, action should be taken under the Civil Service (Classification, Control and Appeal) Rules or other appropriate disciplinary rules e.g. the Punishment and Appeal Rules for Subordinate Services, and disciplinary proceedings should be initiated forthwith. Such departmental proceedings need not interfere with the Police investigation, which may be continued, where necessary. After the departmental proceedings are concluded, and the penalty, if any, imposed as a result thereof, the question of prosecution

should be considered in the light of such materials as may have become available as a result of the investigation.

4. In suitable cases criminal proceedings should thereafter be initiated. Before initiating such proceedings advice on evidence should be obtained from Government Counsel, and in more important cases from the Legal Remembrancer to Government or the Advocate General, Uttar Pradesh. Where the conduct of a Government servant discloses a grave offence of a criminal nature, criminal prosecution should be the rule and not the exception. Where the competent authority is satisfied that there is no criminal case which can be reasonably instituted against such a Government servant, criminal proceedings should not of course be resorted to, but prosecution should not be avoided merely on the ground that the case might lead to an acquittal.

5. Should the decision of the trial court or the appellate court, as the case may be, lead to the acquittal of the accused, it may be necessary to review the decision taken earlier as a result of the departmental proceedings. A consideration to be taken into account in such review would be whether the legal proceedings and the departmental proceedings cover precisely the same ground. If they did not, and the legal proceedings related only to one or two charges, i.e., not the entire field of departmental proceedings it may not be found necessary to alter the decision already taken. Moreover, it should also be remembered that while the court may have held that the facts of the case did not amount to an offence under the law, it may well be that the competent authority in the departmental proceedings might hold that the Government servant was guilty of a departmental misdemeanour and he had not behaved in the manner in which a person of his position was expected to behave.

6. In this connexion, attention is invited to the requirements of Article 311(2) of the Constitution in regard to the penalties of dismissal or removal or reduction in rank. It is necessary to observe the mandatory provisions of this Article in such cases for which clear instructions have already been issued in G.O s. no. O-1827/II-B—641-1941, dated March 30, 1950 and no. 2344/II-B—125-1955, dated July 18, 1956. Compliance with these requirements is not, however, required in cases covered by clause (a),(b) or (c) of the proviso to that article. Where, however, action is taken under clause (a) of this proviso on the basis of the conviction of person in a court of law and the conviction is set aside on appeal, the orders passed under the proviso automatically become in-operative. If departmental action against him is considered desirable, it will be necessary to follow the provisions of the relevant disciplinary rules and, where necessary the substantive provisions of Article 311(2).

7. The instructions contained in the foregoing paragraphs are not applicable to the members of the U. P. Police force who will continue to be governed by the rules contained in the U. P. Police Regulations.

V—O.M. no. 18/2/66-Apptt. (B), dated June 30, 1966 to all Heads of Departments etc.

1. The undersigned is directed to invite a reference to the instructions contained in paragraphs 3 and 4 of O.M. No. 4810/II-B—204-1955, dated March 1, 1958 wherein it has been laid down that after the departmental proceedings are concluded against a Government servant and the penalty, if any, imposed as a result thereof the question of prosecution should be considered in the light of such materials as may have become available as a result of the police investigation.

2. It is felt that bribery cases against Government servants seldom succeed in a court of law for various reasons. Government have, therefore, decided that in cases of this nature where sufficient evidence is, available on the basis of preliminary enquiry to bring home a charge against the delinquent Government servant, departmental action should be taken. Only in exceptional cases, where the initial or subsequent inquiries reveal that there are strong grounds to warrant criminal prosecution also, the case should as well be handed over to the police for investigation. If such investigation discloses tangible evidence in support of the offence so as to justify taking the case to a court of law, criminal prosecution should be launched irrespective of the fact whether the departmental proceedings have been concluded or are still under way.

The instructions contained in the Office Memorandum herein before referred to shall be deemed to have been modified to this extent.

APPENDIX XIX-C

(See note below paragraph 82)

General instructions regarding the entrusting to officials duty of looking after the Government property at the time of opening and closing of offices.

I—G.O. no. A-725/X—290-35, dated June 3, 1936, to all Heads of Departments, etc.

I AM directed to say that it has been brought to the notice of Government that in certain offices the duty of opening and closing the offices is entrusted to a member of the clerical or menial establishment for which a small allowance is paid. Government have decided that these allowances should be stopped and I am to request that if any such allowance is being paid in your office or in an office subordinate to you it should be discontinued forthwith and the fact intimated to the

Government. I am to add that the duty of opening and closing the office should in all cases be entrusted either to a clerk or a menial in addition to his own duties and without payment of any allowance. If the duty is entrusted to a menial he should be required to do the work under the supervision of a responsible official.

II—G.O. no. A-4860/X—127-48, dated September 30, 1948, to all Heads of Departments, etc.

I AM directed to invite your attention to G.O. no. A-725/X—290-35, dated June 3, 1936, and to say that it has been brought to the notice of Government that the instructions issued in the above Government Order regarding the entrusting to officials the duty of looking after the Government property at the time of opening and closing of offices are not being strictly complied with. As a result the number of thefts of iron safes, bicycles, typewriters, wall clocks. etc. in the Government offices have increased. I am, therefore, to request you kindly to issue orders to the effect that every Head of an Office should allot to a specified ministerial official (or officials) the duty of opening and closing the office. This should be deemed part of the regular duties of the post held by the official (or officials) concerned who should be made responsible for any loss that may occur owing to any negligence on their part in respect of this duty. They should be instructed to see at the time of opening and closing the office that nothing is missing in the office.

The best course to ensure this would be to tally, each time an office is opened or closed, all articles of the office with the list of properties pertaining to each room in an office to be prepared for the purpose and prominently exhibited in that room.

APPENDIX XIX-D

(See PARAGRAPH 260-B)

Rule for the disposal of Government property through public auction

IN these rules the words ‘Competent authority’ mean the ‘authority empowered by Government’ in any rule or order to sanction the sale or disposal of stores or other Government property subject to restrictions imposed in that rule or order and other relevant rules, etc.

2. Whenever it appears that the articles borne on stock or tools and plant including motor vehicles are either in excess of the requirement of the department or have become unserviceable and unfit for further use, the matter should immediately be reported to the competent authority who should arrange for inspection of the articles and decide if they should be auctioned.

3. A report of the surplus stores for disposal should be prepared in Form ‘A’ appended hereto. This report should be signed by the reporting authority after satisfying that all surplus stores have been correctly included in the surplus report.

4. If the articles proposed to be auctioned are serviceable or likely to become so after reasonable repairs and are being auctioned due to being surplus, a list of such articles should first be circulated to other offices of the parent department and also to offices of other departments likely to require the surplus articles to ascertain if they can be utilised by any of them. The condition, book value and the depreciated value of each articles in the case of commercial departments should also be indicated in the list. The articles should be auctioned only if they are not required by other offices.

5. Before auction wide publicity by beat of drums, advertisement, etc. should be given to the articles to be auctioned, the price to determined by the competent authority and the date, time and place of auction. The auction should be conducted in the presence of a gazetted officer who will see that a proper record is maintained of all the bids.

6. The officers conducting the auction will not be bound to accept the highest or any bid. Reasons should, however, be recorded if it is not proposed to decide the auction in favour of the highest bidder. Persons of doubtful means and intentions may not be allowed by the officer conducting the auction to bid at the auction.

7. The acceptance by the officer conducting the auction of any bid will be subject to confirmation by the competent authority and in certain cases also by Government which will be announced at the time of auction.

8. Every person bidding will be held to his bid whether it be the highest or not, and it will be distinctly understood that any remission of the amount of the bid will under no circumstances be considered.

9. No person shall be allowed to bid at the auction on behalf of another person unless he holds a written authority from such other person who is present at the auction and authorises or ratifies the bid made on his behalf.

10. The goods shall be sold as and where they lie. The whole of the lot or lots shall be taken from the site of accumulation. Quantities, sizes, numbers weights and measurements, etc., as announced at the auction may be approximate and no warrantee or guarantee shall be implied, and no complaint will be entertained. The stores will be sold on the assumption that the bidders have inspected the lot or lots and know what they are buying.

11. When it is proposed to auction any particular item or items of stores by weight or number and not on lot basis, an announcement to that effect shall be made

before the store is put to auction. The bids in such cases shall be for each number or unit or weight. The price to be charged shall be calculated on the actual weight or numbers delivered.

12. In the event of the officer conducting the auction being of opinion that bidders are forming a ring and fair price are not being realised for the vehicle/stores offered in the auction, he may stop the auction.

13. The officer conducting the auction will reserve the right of withdrawing from the auction any stores advertised or kept in the premises without assigning any reason.

14. Twenty-five per cent of the amount of the bid will have to be deposited in cash as earnest money on the third fall of hammer (i.e. closing of the bid for the vehicle/stores). No cheque, Bank drafts or Hundi, will be accepted. The officer conducting the auction may, however, without assigning any reasons, demand as earnest money a higher percentage up to the full amount of the bid.

15. In the default of the payment of the earnest money, the bid shall forthwith be cancelled and the stores/vehicle offered to the next highest bidder or re-auctioned. The Government will reserve the right to take such action against the bidder who failed to deposit the earnest money as may be authorised by law.

16. The attention of the intending bidder will be invited to Section 185, I.P.C., according to which whoever shall bid for any vehicle/stores with no intention to perform the obligation under which he lays himself by such bid, shall be liable for prosecution.

17. After the competent authority or Government, as the case may be, has approved the accepted bid, the balance will have to be deposited in the Treasury of the town where auction is held within seven days of the receipt of the registered notice.

18. If a successful bidder fails to pay the balance of the amount within the time specified above, the auction in his favour will be cancelled and the earnest money deposited by him on the third fall of the hammer will be forfeited to Government and the vehicle/store will be offered to the next highest bidder provided his bid plus 25 per cent realised from the highest bidder as earnest money does not fall short of the bid offered by the highest bidder. If this condition is not satisfied the article should be re-auctioned as and when the competent authority thinks best without any notice to the bidder. The Government will reserve the right to take such action against the bidder who fails to pay the balance as may be authorised by law.

19. Pending approval of the competent authority, the successful bidder may make suitable arrangement to keep a watch on the vehicle/stores etc., shown in his favour, which will have to be kept in the premises where the auction has been held at the risk and responsibility of the successful bidder.

20. The delivery of the material auctioned will be made after full and final payment has been made by the bidder in whose favour the bid is auctioned and the permission for removal given by the competent authority.

21. The material will be removed in the presence of competent authority or any other gazetted officer authorised by him.

22. The vehicle/stores fully and finally paid for must be completely removed by buyer within seven days from the date of final payment. Where this is not done, the competent authority may recover in addition to any loss that may be suffered a charge on account of storage space at one per cent per diem on the sale price of the said vehicle or lot or lots or portion thereof till the date of removal or re-sale.

23. If the competent authority or Government as the case may be, does not approve of the accepted bid, the amount deposited by the successful bidder will be returned to him and the auction in his favour will be considered as null and void.

24. The successful bidders will have to pay the terminal tax on the vehicle/stores for which their offer/offers have been approved and accepted, to the Municipal authorities before taking delivery of vehicle/stores, if required, and any other tax that may be found due under law.

25. In the case of auction of motor vehicles, the registration certificate will be given to the successful bidder if it is valid. If the same could not be renewed by the department for some reasons the bidder will have to get it renewed at his own cost and no claim on this account will be entertained in the case of auction of vehicles.

26. In case of any dispute touching or arising out in respect of the terms and conditions hereinbefore contained or any action taken or proposed to be taken in pursuance thereof, the same shall be referred to the arbitration of a person nominated by the Secretary to Government/Head of the Department concerned whose decision thereon shall be final and binding on the parties.

27. In case of any litigation, the jurisdiction for filing a suit will be the place where the auction is held.

28. A sale account should be prepared in the Form ‘B’ appended hereto. The sale account should be signed by the officer who supervised the auction after comparing the entries made in the sale account with the report of surplus stores. If the articles are released in the presence of an officer other than one who supervised

the auction, the entries in column 9 of the sale account should be attested by the dated signature of such officer.

29. A copy of each order declaring stores as unserviceable, absolete, or surplus should be endorsed by the competent authority to the Audit Officer.

30. Acceptance of the terms and conditions contained in these rules should be obtained in writing from all the bidders, before they are allowed to bid at the auction.

FORM ‘A’

[(See rule 3)]

Report of surplus stores for disposal

Item no.	Particulars of stores	Quantity /Weight	Book value/original bunch wise price	Condition and year of purchase	Mode of disposal sale, public auction or otherwise	Remarks	Signature, designation and date
1	2	3	4	5	6	7	8

445

FORM ‘B’

[(See rule 28)]

Sales Account

Item no.	Particulars of stores	Quantity/Weight	Name and full address of purchaser	Highest bid accepted	Highest bid rejected	Earnest money realised on the spot	Date on which the complete amount is realised and credited	W a a h o th

1	2	3	4	5	6	7	8
							into Treasury

APPENDIX—XX

(See Paragraph 340)

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4- *oS;fDrd ys[kk [kkrk dk;kZy;k/;{k@izca/k funs'kd@iz'kkld@v/;{k vkfn ftlds inuke ls [kksyk tkuk gks layXu ifjf'k"V&^,d esa* fu/kkZfjr vkosnu i= ij foHkkxk/;{k ds ek/;e ls 'kklu ds lacaf/kr iz'kkldh; foHkkx@vuqHkkx dks "stk tk;sxk fdUrq foHkkxk/;{k ds izdj.k esa izLrko 'kklu ds lacaf/kr iz'kkldh; foHkkx@vuqHkkx dks Hkstk tk;sxk rFkk iz'kkldh; foHkkx dh laLrqfr ij foRr foHkkx dh fo'ks"k Loh—fr ls 'kklukns'k esa fofufnZ"V dks"kkxkj@dks"kkxkjksa esa [kksyk tk;sxkA Loh—r vkns'k iz/kku egkys[kkdkj ¼ys[kk ,ao gdnkjh½ izFke] mRrj izns'k] bykgkckn dks lEcksf/kr dj vko';d izkf/kdkj i= fuxZr djus gsrq rFkk izfr;ka lacaf/kr foHkkxk/;{k@dk;kZy;k/;{k@vf/kdkjh@dks"kkf/kdkjh@funs'kd] dks"kkxkj] m0 iz0 ,oa funs'kd] foHkkxh; ys[kk] m0 iz0 dks i`"Bkafdr dh tk;sxhA*

oS;fDrd ys[kk [kkrk [kksys tkus ds Loh—r vkns'k esa fuEufyf[kr lwpuk vafdr dh tk;sxh %&

[1] dk;Zky;@foHkkx@ifj;kstuk dk uke ftlds uke ls rFkk lacaf/kr vf/kdkjh dk inuke ftuds inuke ls [kkrk [kksyk tk;sxkA

[2] iz'kkld@l{ke izkf/kdkjh dk inuke ftlds }kjk oS;fDrd ys[kk [kkrs dk lapkyu fd;k tk;sxkA

[3] dks"kkxkj dk uke tgka oS;fDrd ys[kk [kkrk [kksyk tk;sxkA

[4] 'kh"kZokj fooj.k ftlds vUrxZr oS;fDrd ys[kk [kkrk [kksyk tk;sxkA

[5] oS;fDrd ys[kk [kkrk [kksys tkus dk mn~ns';A

5– l{ke izkf/kdkjh }kjk [kkrs dk lapkyu egkys[kkdkj [ys[kk ,ao gdnkjh] izFke] m0 iz0] bykgkckn }kjk fuxZr izkf/kdkj i= ds vk/kkj ij fd;k tk;sxkA egkys[kkdkj }kjk izkf/kdkj i=] [kkrk [kksyus dh Loh—fr vkns'k ds lkFk [kkrk lapkyu gsrq l{ke izkf/kdkjh dk iww.kZ fooj.k inuke lfgr] dks"kkxkj dk uke vkfn dh lwpuk ds lkFk] iz'kkldh; foHkkx }kjk izLrqr vuqjks/k ij fuxZr fd;k tk;sxkA

egkys[kkdkj }kjk izkf/kdkj i= dh ,d izfr lacaf/kr dks"kkf/kdkjh dks izsf"kr dh tk;sxhA

6– *’kklu }kjk fuxZr Loh—fr vkns’k izkIr gksus ij lacaf/kr dks"kkf/kdkjh }kjk egkys[kkdkj] m0 iz0 ds fuxZr izkf/kdkj i= ds vk/kkj ij l{ke izkf/kdkjh ds inuke ls oS;fDrd ys[kk [kkrk [kksyk tk;sxk] [kkrk la[;k izfo"V dh tk;sxh rFkk bldh fyf[kr lwpuk l{ke izkf/kdkjh dks nh tk;sxhA l{ke izkf/kdkjh dks [kkrk ls /ku dk vkgj.k] egkys[kkdkj }kjk fuxZr izkf/kdkj i= dks"kkxkj esa izkIr gksusa rFkk vU; fu/kkZfjr vkSipkfjdrk,a iwjh djus ds ckn] dks"kkf/kdkjh }kjk vuqeU; fd;k tk;sxkA*

[1] l{ke izkf/kdkjh] dks"kkf/kdkjh }kjk oS;fDrd ys[kk [kkrk [kksyus dh lwpuk izkIr gksus ds rqjUr ckn] viuk izekf.kr gLrk{kj uewuk dks"kkf/kdkjh dks miyC/k djk;sxkA

[2] [kkrk ls /kujkf’k dk vkgj.k l{ke izkf/kdkjh }kjk fu/kkZfjr psd ds }kjk fd;k tk;sxkA psd dks"kkxkj esa ikj.k gsrq izLrqr fd;k tk;sxkA

dks"kkf/kdkjh }kjk ikfjr gksus ds ckn Hkqxrku gsrq cSad@midks"kkxkj esa izLrqr fd;k tk;sxkA dks"kkf/kdkjh }kjk psd ij Hkqxrkukns’k psd dh oS/krk vof/k [fu;e&7[7] ds vuqlkj] rd ekU; gksxkA

[3] oS;fDrd ys[kk [kkrk psd cqd igyh ckj l{ke izkf/kdkjh ds fo’ks"k vuqjks/k ij rnksijkUr psd cqd esa Nis ekax i= izLrqr fd;s tkus ij dks"kkf/kdkjh }kjk fuxZr dh tk;sxhA

[4] psd cqd l{ke izkf/kdkjh }kjk viuh vfHkj{kk eas j[kh tk;sxhA

[5] dks"kkxkj ls psd cqd izkIr gksus ij l{ke izkf/kdkjh }kjk psd fxudj mudh la[;k psdcqd ij izekf.kr dh tk;sxhA

[6] psd dk vkdkj 18 lsaeh0 x 10 lsaeh0 gksxk] ftlds lQsn /kjkry ij eghu v{kjksa esa [ekbØksLdksfid] oS;fDrd ys[kk[kkrk (Personal Ledger Account) uhys jax dh L;kgh ls fy[kk tk;sxkA psdcqd dk uewuk ifjf’k"V&nks ij gSA

[7] psd fuxZe ekg ds i’pkrorhZ rhu ekg ds Hkhrj fdlh Hkh le; Hkqxrku;ksX; jgsxh A bl izdkj tuojh dh fdlh Hkh vafdr frfFk dk psd 30 vizSy rd Hkqxrku;ksX; gSA

[8] dkykrhr psd ds cnys] l{ke izkf/kdkjh }kjk u;k psd fuxZr fd;k tk;sxk rFkk dkykrhr psd u"V dj fn;k tk;sxkA dkykrhr psd ,oa u;s fuxZr psd ds

dkmUVj Qkby ij mDr rF; dh izfof"V dh tk;sxhA

[9] l{ke izkf/kdkjh }kjk fuxZr psd dks"kkxkj eas izLrqr djus ls iwoZ;fn [kks tkrk gS rks Hkqxrku ikus okys O;fDr dks bldh fyf[kr lwpuk lacaf/kr dks"kkf/kdkjh ,oa l{ke izkf/kdkjh dks nsuh gksxhA psd [kksus dh lwpuk izkIr gksus ds ckn dks"kkf/kdkjh psd Hkqxrku jksd nsxk vkSj ckn esa dks"kkxkj esa psd izLrqr gksus ij psd dks"kkf/kdkjh }kjk j[k fy;k tk;sxk rFkk ml ij Hkqxrku ugha fd;k tk;sxkA

[10] dks"kkf/kdkjh }kjk ikfjr psd [kks tkus ij izkIrdrkZ }kjk psd [kks tkus dh lwpuk iw.kZ fooj.k ds lkFk l{ke izkf/kdkjh dks nh tk;sxhA l{ke izkf/kdkjh dk;g nkf;Ro gksxk fd og rqjUr lacaf/kr dks"kkf/kdkjh ,oa cSad dks psd dk Hkqxrku u djus dk vuqjks/k djsxk] psd [kksus dh lwpuk izkIr gksrs gh dks"kkf/kdkjh cSad dks psd Hkqxrku jksdus gsrq fy[ksxkA cSad esa psd [kksus dh lwpuk izkIr gksus ij psdksa dk Hkqxrku jksd fn;k tk;sxkA

[11] [kks;s psd ds cnys l{ke izkf/kdkjh }kjk u;k psd dks"kkf/kdkjh }kjk vHkqxrku izek.k&i=

izkIr djus ds ckn fuxZr fd;k tk;sxk rFkk [kks;s ,oa cnys esa fuxZr u;s psd ds izfri.kZ [dkmUVj Qkby] ij mDr rF; dh izfof"V dh tk;sxhA

[12] l{ke izkf/kdkjh }kjk ifjf’k"V&rhu esa fu/kkZfjr:ii= ij psd fuxZeu iaftdk j[kh tk;sxh ftlesa psd fuxZr djrs gh fuxZeu dh frfFk] psd la[;k] /kujkf’k vkgj.k laca/kh fooj.k] O;fDr] QeZ] Bsdsnkj dk uke ,oa psd dh /kujkf’k vafdr dh tk;sxh rFkk l{ke izkf/kdkjh }kjk gLrk{kj fd;k tk;sxkA

Hkkx&rhu

8. [kkrs esa /ku tek @vkgj.k%

[1] oS;fDrd ys[kk [kkrk esa foRr foHkkx dh iwoZ lgefr ls fuEu izdkj dh /kujkf’k;ka tek dh tk;sxh%–

[v] foRrh; o"kZ ds vafre fnuksa esa] tgka foRr foHkkx dks;g lek/kku gks tk; fd fdlh /kujkf’k dk mi;ksx fu/kkZfjr fu;e ,oa izfØ;k dk vuqikyu djrs gq, O;ogkfjd ,oa lEHko u gksxk] jkT; lafpr fuf/k@jkT; vkdfLedrk fuf/k dks MsfcV djrs gq, oS;fDrd ys[kk [kkrk esa laØe.k ØsfMVA

[c] Hkkjr ljdkj }kjk iqjksfu/kkZfjr;kstuk ,oa okg~; lgk;frr;kstuk laca/kh /kujkf’k ftls le;kUrxZr O;; fd;k tkuk laHko u gks vFkok ’kh?kzrk ls O;; djus esa vfu;ferrk dh lEHkkouk gksA

[l] foHkkxh; fuekZ.k bdkb;ksa ds vykok vU; fuekZ.k ,tsfUl;ksa tSls jktdh; fuekZ.k fuxe] jktdh; ty fuxe] lekt dY;k.k fuekZ.k fuxe vkfn dh jktdh; fuekZ.k dk;ksaZ ls lEcfU/kr /kujkf’kA

[n] fdlh fof’k"V;kstuk ls lEcfU/kr /kujkf’kA

[2] Hkkjr ljdkj }kjk lapkfyr dksbZ ifj;kstuk ftldh /kujkf’k lh/ks Hkkjr ljdkj }kjk ukfer O;;drkZ vf/kdkjh dks cSad Mªk¶V/psd ds ek/;e ls miyC/k djkbZ tkrh gS ijUrq ftls jktdh; ys[kk esa lfEefyr fd;k tkrk gksA

[3] jkT; ljdkj }kjk cuk;s x;s fdlh fu;e] foHkkxh; eSuqvy;k vkns’k ftlesa /kujkf’k oS;fDrd ys[kk [kkrs esa j[kus dh O;oLFkk gksA

[4] jktdh; fuxeksa/lkoZtfud miØeksa] ifj"knksa] izkf/kdj.kksa rFkk Lok;Rr’kklh laLFkkvksa [fo’ofo/kky;ksa ,oa ekU;rk izkIr

f'k{k.k laLFkkvksa dks NksM+dj] jkT; ljdkj }kjk jkT; lgk;rk] vuqnku ,oa va'kiw¡th dh /kujkf'kA

9 & l{ke izkf/kdkjh }kjk /kujkf'k dk vkgj.k psd }kjk le;≤ ij fuxZr 'kklukns'kksa ds vuqlkj fd;k tk;sxkA oS;fDrd ys[kk [kkrs/[kkrksa ls /kujkf'k vkgfjr djus ds fy, vkgj.k vf/kdkjh dks layXu ifjf'k"V&7 esa fn;s x;s izk:i ij ,d izkFkZuk&i= dks"kkxkj esa izLrqr djuk gksxkA

Hkkx&pkj

l{ke izkf/kdkjh }kjk oS;fDrd ys[kk [kkrk dk j[k&j[kko%&

1 0 & l{ke izkf/kdkjh }kjk oS;fDrd ys[kk [kkrk dk j[k&j[kko] ifjf'k"V&pkj esa fu/kkZfjr:i i= ij;kstukokj fd;k tk;sxkA l{ke izkf/kdkjh }kjk;kstukokj/foHkkxokj /kujkf'k lacaf/kr;kstuk ds vUrxZr tek dkye ds varxZr n'kkZ;h tk;sxhA mDr;kstuk laca/kh /kujkf'k ds vkgj.k gsrq psd fuxZr djrs le; l{ke izkf/kdkjh }kjk psd fuxZeu iaftdk izfof"V ds lkFk&lkFk;kstuk ds MsfcV dkye esa izfo"V dh tk;sxh vkSj izaftdk ds vafre

dkye esa lHkh;kstukvkssa ds;ksx ,oa vkgj.k dh izfof"V djrs gq, vo’ks"k fudkyk tk;sxkA iaftdk esa vafdr lHkh;kstukvksa ds tek ,oa vkgj.k dkye dk;ksx fudkyk tk;sxk ftls iaftdk ds vfUre dkye ds dqy tek vkgj.k ,oa vo’ks"k ls feyk;k tk;sxkA

dks"kkf/kdkjh }kjk lR;kfir ekfld iklcqd esa dh x;h izfof"V ls bl iaftdk dk feyku fd;k tk;sxk tks psd l{ke izkf/kdkjh }kjk fuxZr gS ijUrq dks"kkxkj }kjk Hkqxrku ugha fd;s x;s gSa mudk fooj.k psd fuxZeu iaftdk vkSj bl izdkj dks"kkxkj ys[kk dh /kujkf’k ls feyku fd;k tk;sxkA ls rS;kj fd;k tk;sxk lkFk gh lkFk psd fuxZr ,oa dks"kkxkj }kjk Hkqxrku u djus dk psdokj ,oa;kstukokj fooj.k i`Fkd&i`Fkd rS;kj fd;k tk;sxkA

l{ke izkf/kdkjh }kjk foHkkxh; jksdM+ iaftdk esa dqy izkIr ,oa dks"kkxkj ds ilZuy ystj eas tek dh x;h /kujkf’k dh izfof"V Hkh dh tk;sxhA

1 1 & [kkrs dk cUn fd;k tkuk %

[1] l{ke izkf/kdkjh ds fyf[kr vuqjks/k ij dks"kkf/kdjh }kjk oS;fDrd ys[kk [kkrk cUn dj fn;k tk;sxk rFkk bldh fyf[kr lwpuk l{ke izkf/kdkjh dks nh tk;sxhA

[2] fdlh oS;fDrd ys[kk [kkrs esa rhu o"kZ rd dksbZ Hkh ysu&nsu u gks] rks ,sls [kkrs dks cUn djus gsrq dks"kkf/kdkjh }kjk l{ke izkf/kdkjh ls fyf[kr vuqjks/k fd;k tk;sxkA;fn fyf[kr vuqjks/k dh frfFk ls rhu ekg rd l{ke izkf/kdkjh dk mRrj izkIr ugha gksrk gS rks dks"kkf/kdkjh }kjk egkys[kkdkj] m0 iz0 ds ijke'kZ ls];fn [kkrs esa dksbZ /kujkf'k vo'ks"k gS rks mls lqlaxr ys[kk'kh"kZd ds vUrxZr tekdj fn;k tk;sxk rFkk [kkrs dks cUn dj fn;k tk;sxk ,oa bldh lwpuk l{ke izkf/kdkjh dks nh tk;sxhA mDr ifjfLFkfr;ksa esa [kkrk cUn fd;s tkus dh n'kk esa jkT; ljdkj dks;fn gkfu gksrh gS rks gkfu ds fy, l{ke izkf/kdkjh mRrjnk;h gksaxsA

Hkkx&ikap vuqJo.k

1 2 .- l{ke izkf/kdkjh }kjk izfrekg;kstukokj tek] vkgj.k o vo'ks"kksa dk fooj.k ifjf'k"V&6 ij foHkkxk/;{k dks vxys ekg dh 1 5 rkjhk[k rd nks izfr;ksa esa miyC/k djk;k tk;sxk] ftldh ,d izfr foHkkxk/;{k }kjk iz'kkldh; foHkkx dks 2 5 rkjh[k rd izsf"kr dh tk;sxhA foHkkxk/;{k }kjk ekfld cSBd es vU; ds

lkFk&lkFk oS;fDrd ys[kk [kkrs dh Hkh leh{kk dh tk;sxhA oS;fDrd ys[kk [kkrksa esa vo'ks"k /kujkf'k;ksa ds leqfpr mi;ksx gsrq foHkkxk/;{k }kjk l{ke izkf/kdkfj;ksa dh =Sekfld cSBd vkg~r dh tk;sxh ftlesa dsoy oS;fDrd ys[kk [kkrksa esa miyC/k /kujkf'k;ksa dh leh{kk dh tk;sxhA iz'kkldh; foHkkx esa Hkh oS;fDrd ys[kk [kkrs ds vuqJo.k gsrq izR;sd =Sekl es foHkkxk/;{kksa dh cSBd djsaxs ftlesa ys[kksa ds ckjs esa dksbZ leL;k gS rks mldk fujkdj.k djk;saxsA

leLr dks"kkxkjksa }kjk foRrh; lka[;dh; funs'kky;] m0 iz0 y[kuÅ dks buiqV&9 [ih0,y0,0 buiqV] Hksts tk;saxsA

1 3 & oS;fDrd ys[kk [kkrksa dk lEizs{k.k egkys[kkdkj [ys[kk ijh{kk] izFke] m0 iz0] bykgkckn ds vfrfjDr le;≤ ij funs'kd] foHkkxh; ys[kk] mRrj izns'k] y[kuÅ }kjk fd;k tk;sxkA funs'kd] foHkkxh; ys[kk] mRrj izns'k] y[kuÅ }kjk fd;k tk;sxkAfuns'kd] foHkkxh; ys[kk] m0 iz0 }kjk oS;fDrd ys[kk [kkrksa ds lEizs{k.k ds ckjs esa izfrosnu foRr foHkkx dks izLrqr fd;k tk;sxkA

Hkkx&lkr

1 4 & tgka jkT; ljdkj dks lek/kku gks tk;s fd bl fu;ekoyh ds fdlh fu;e ds ifjorZu ls fdlh izdj.k esa fo'ks"k dfBukbZ gks ldrh gS] ogka ml izdj.k esa ykxw gksus okys fu;e esa egkys[kkdkj dh lgefr ls la'kks/ku fd;k tk ldrk gSA

vkKk ls]

lq'khy pUnz f=ikBh

izeq[k lfpo] foRrA

ifjf'k"V&,d

oS;fDrd ys[kk [kkrk [kksyus gsrq vkosnu&i=

1 & dk;kZy; dk uke &&&&&&&&&&&

2 & dk;kZy;/foHkkx ftlds uke [kkrk [kksyk tkuk gS &&&&&&&&&&&&&&&&&&&&&

3 & l{ke izkf/kdkjh dk inuke ftuds }kjk oS;fDrd ys[kk [kkrk lapkfyr gksxk &&&&&&&&&&&&&&&&&&&&&&&&&

4 & dks"kkxkj dk uke tgka [kkrk [kksyk tk;sxk &&&&&&&&&&&&&&&&&&&&&&&&&&&&&

5 & [kkrk [kksys tkus dk vkSfpR; &&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&&

fnukad % &&&&&&&&&&&&&&&&&

vkosnd vf/kdkjh ds gLrk{kj uke] inuke o eqgj

foHkkxk/;{k dh laLrqfr

.....

.....

.....

fnukad%

foHkkxk/;{k ds gLrk{kj uke inuke o eqgj

ifjf'k"V&nks

izi= la[;k&4 2 p

[v/;k;&1 5 izLrj&3 4 0 d ns[ksa]

oS;fDrd ys[kk [kkrk ds fy;s psd iqfLrdk dk izk:i

izfri.kZ

cgh la[;k-------- LFkku----------

psd la[;k -------- fnukad --------

lsok esa dks"kkf/kdkjh/midks"kkf/kdkjh----------

------------ dks oS;fDrd ys[kk [kkrs ds ukesa }kjk

oS;fDrd ys[kk [kkrk la[;k ----------

;kstuk dk uke ----------

vfHkizk; ----------

:i;s ----------vnk dhft;sA

vkgj.kdrkZ ds gLrk{kj

inuke *vf*

---

eksgj *:i;*
dh
'k

ds
mi

—

---

vn

fn

dk

ek

FORM NO. 42-F

(See Chapter-XV, Paragraph 310-A)

Form of cheque book for Personal Ledger Accounts

COUNTERFOIL

Place ---------

BOOK NO.

CHEQUE NO. *Date ----------*

To The Treasury/Sub-Treasury Officer----------

Pay to ----------

Rupees---------- *Under Rupees----------*

by debit to the Personal Ledger Account to -

No. of P.L.A./Name of Scheme/Purpose ----

Rs. ----------

Drawer's Signature,

Designation.

Seal

GOVERNM
UTTAR PR

Personal
Accou

BOOK NO. *P* --

CHEQUE NO. *D* --

Valid for three only

To the Treasu
Treasury Offic

Pay to ---------
or order

Rupees --------
---

by debit to the
Ledger Accou

Personal Ledg
Account No. --

Name of Sche

Purpose -------

Drawer's

D

For use in Tre
Office

Please Pay Rs
(Rupees -------

Date ----------

ifjf’k"V&rhu

psd fuxZeu iaftdk

oS;fDrd ys[kk [kkrk la[;k

fnukadvU;
fooj.k

1 2 3 4 5 6 7 8

;ksx %–

ifjf’k"V&pkj

foHkkxh; ys[kk iaftdk

dks"kkxkj

	’kklukns’k la[;k	;kstuk dk fooj.k	;kstuk dk fooj.k	;kstuk dk fooj.k	d
fnukad	pkyku/psd la[;k	tek vkgj.k	tek vkgj.k	tek vkgj.k	te

ifjf’k"V& ikap

ekfld ys[kk lek/kku iaftdk

iwoZ ekg ds fuxZr psdksa dk fooj.k
ftudk Hkqxrku dks"kkxkj ls ugha gqvk

psd fuxZeu fnukad *psd la[;k* */kujkf’k*

fiNys ekg esa fuxZr psdksa dh dqy /kujkf’k:i;s
&&&&&&&&

dks"kkxkj iklcqd esa izfof"V /kujkf’k:i;s
&&&&&&&&&&&&&&&

fiNys ,oa iwoZorhZ ekg ds fuxZr[&] :i;s ,oa iklcqd esa vafdr /kujkf’k

fiNys ekg ds fuxZr ,oa iklcqd esa vHkqxrku psd dh /kujkf’k[&] :i;s
&&&&&&&&&&

ifjf'k"V&N%

dk;kZy; dk uke
&&&&&&&&&&&&&&&&&&&&&&&&&&&
oS;fDrd ys[kk [kkrk
&&&&&&&&&&&&&&&&&&&&

[[kkrs dk uke]

tek] vkgj.k ,oa vo'ks"kksa dk fooj.k ekg
&&&&&&&&&&&&&&&&&&

Øekad	*;kstuk dk uke*	*izkjfEHkd vo'ks"k*	*tek:i;s*	*;ksx:i;s*	*vkgj.k:i;s*	*vfU vo*

;ksx

ifjf'k"V&lkr

izek.k&i=

izekf.kr fd;k tkrk gS fd psd la[;k
&&&&&&&&&&&&&&&&&&&&&&&&&&&
&&&& fnukad
&&&&&&&&&&&&&&&&&&&&&&&& }kjk
vkgfjr dh tk jgh:i;s

&&&&&&&&&&&&&&&&&&&&&&&&&&&
& dh /kujkf’k ’kklukns’k la[;k
&&&&&&&&&&&&&&&&&& fnukad
&&&&&&&&&&&&&&&&&& }kjk
&&&&&&&&&&&&&&&&&&&&&;kstuk/iz;
kstu ds fy, Loh—r rFkk oS;fDrd ys[kk [kkrs
esa LFkkukarfjr /kujkf’k esa lfEefyr gSA

Loh—fr vkns’k esa fu/kkZfjr
’krksaZ/vkSipkfjdrkvksa dh iwfrZ lqfuf’pr dj
yh x;h gS] /kujkf’k dk vkgj.k rkRdkfyd vko’;drk
ds vk/kkj ij fd;k tk jgk gS] vkgfjr /kujkf’k
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(C. S. No. 106, Dated 04-05-1998)

[Vitta Lekha Anubhag-1, File No. 10(12)/95

CHAPTER I

EXTENT OF APPLICATION

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

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

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

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

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

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

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

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

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

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

CHAPTER II

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ANNEXURE

(See paragraph 13, Note)

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

1. Board of Revenue

2. High Court of Judicature at Allahabad

3. Commissioners of Divisions

4. Secretaries to Government

5. Secretary to Governor

6. Chief Conservator of Forests

7. Chief Engineer, Public Works Department

8. Chief Engineer, Irrigation Department

9. Director of Education (Higher Education)

10. Director of Education

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

12. Inspector General of Police

13. Inspector General of Prisons

14. Legal Remembrancer

15. Conservators of Forests

16. Superintending Engineers, Public Works Department

17. Superintending Engineers, Irrigation Department

18. Director of Agriculture

19. Director of Industries

20. Director, Soochna Avam Jan Sampark

21. Excise Commissioner

22. Inspector General of Registration

23. Registrar, Co-operative Societies

24. Director of Animal Husbandry

25. Secretary, Legislative Assembly

26. Secretary, Legislative Council

27. Settlement Commissioner

28. Chairman, Public Service Commission

29. Advocate General

30. Cane Commissioner

31. Labour Commissioner

32. Sugar Commissioner

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

34. Transport Commissioner

35. Principal Veterinary College, Mathura

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

37. Director Training and Employment

38. Director, Cultural Affairs and Scientific Research

39. Presiding Officer, Industrial Tribunal

40. Chief Electoral Officer and Director of Elections

41. Consolidation Commissioner

42. Director of Technical Education

43. Chairman, Board of Technical Education

44. Nideshak, Harijan Tatha Samaj Kalyan

45. Director, Civil Defence

46. Director, Horticulture and Fruit Utilization

47. Additional Chief Engineers, Irrigation Department

48. Ayurvedic and Unani Sewa Nideshak

49. Director, National Cadet Corps

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

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

52. Director of Vigilance.

53. Chairman, Minorities Commission

54. Controller, Weights and Measures

55. Commissioner, Food and Civil Supplies

56. Commissioner, Agricultural Production and Rural Development

57. Director of Fisheries

58. Director, Administrative Training Institute, Nainital

59. Commissioner, Relief and Rehabilitation

60. Chief Town and Country Planner

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

62. Commissioner, Sales Tax

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

64. Chief Engineer, Minor Irrigation

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

66.·Commandant General, Home Guards

67. Director, Geology and Mining

68. Entertainment and Betting Tax Commissioner

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

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

71. State Editor, District Gazetteers

72. Director, Local Bodies

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

74. Director of Tourism

75. Director, National Savings

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

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

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

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

80. Chief Engineer, Rural Engineering Services

81. Director, Uttar Pradesh Freedom Fighters Welfare Directorate.

82. Mukhya Vitta Adhikari, Zila Parishad

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

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

85. Director, Sports.

86. Principal, Sarojini Naidu Medical College, Agra

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

88. Principal, Moti Lal Nehru Medical College, Allahabad

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

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

91. Principal, Baba Raghavdas Medical College, Gorakhpur

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

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

94. Director, Ground Water Investigation Organisation.

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

96. Presiding Judge, State Transport Appellate Tribunal.

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

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

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

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

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

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

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

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

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

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

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

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

109. Director Rehabilitation, Tehri Dam project,Tehri.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section I—Receipt and Custody of Government Money

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

22-A. (Deleted).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PRISON CASH-BOOK

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

C. S. No. 101, dated 21 September, 1992

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

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

34. (Deleted).

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

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

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

(i) cash chests of district opium officers;

(ii) cash chests of survey officers;

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

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

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

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

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

(viii) cash chest of Superintendents of Police ;

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

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

(xi) boxes of Prosecuting Inspectors ;

(xii) sealed boxes containing church plate ;

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

(xiv) deeds of Court of Wards estates ;

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

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

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

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

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

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

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

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

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

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

(xxiii) election seals ;

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

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

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

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

(xxviii) cash chest of District Excise Officers ;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

he Treasury Rules (Appendix II).

General

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

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

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

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

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

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

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

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

42-A. (Deleted).

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

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

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

(1) other Government servants, or

(2) private parties.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Provided that—

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

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

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

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

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

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

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

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

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

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

BACK HOME

Payment of claims of partnership concerns

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

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

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

BACK HOME

Payments of private persons

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

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

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

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

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

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

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

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

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

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

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





SECTION IV—VOUCHERS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

C. S. No. 23, Dt. 14.1.1983

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

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

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

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

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

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

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

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

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

(vi) Examination for certificate in Military Science.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The following form is recommended :

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

Paid in draft	000
Deduction (if any Explanation)	

Signature of messenger,

Treasury Officer.

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

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

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

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

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

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

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

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

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

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

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

Payment by Postal Money Order

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

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

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

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

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

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

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

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

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

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

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

SECTION V—CHEQUES

53. The following rules relate to payments by cheques.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

60. (Deleted).

61. (Deleted).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TREASURY :

The Treasury Officer.

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

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

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

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

or

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

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

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

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

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

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

BACK HOME

SECTION VI—PERMANENT ADVANCES OR IMPREST ACCOUNT

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

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

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

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

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

VITTA (LEKHA) ANUBHAG-I

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

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

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

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

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

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

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

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

SECTION VII– CASH-BOOK

68. (Deleted).

BACK HOME

SECTION VIII – SECURITY DEPOSITS

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

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

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

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

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

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

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

(i) Librarians and other library staff;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[But see also Explanation 2 (viii) below]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BACK HOME

SECTION X—ISSUE OF DUPLICATES OR COPIES OF DOCUMEMTS

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

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

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

Treasury:"

The .....

Treasury Officer."

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

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

BACK HOME

SECTION XI—RESPONSIBILITY FOR OVERCHARGES

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

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

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

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

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

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

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

BACK HOME

SECTION XII —CHECK OR CHARGES

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

BACK HOME

SECTION XIII—AUDIT OBJECTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





SECTION XIV—DEFALCATIONS AND LOSSES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

No.....

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

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

(Copy enclosed)

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

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

Stamp of Office.....

For use in Treasury

Pay Rupees.....

Examined.

Treasury Accountant. Treasury Officer.

For use in Accountant General's Office

Admitted Rs. .....

Objected to Rs. .....

Reason for objection.....

Auditor Superintendent. Gazetted Officer.

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





Remissions of and abandonments of claims to revenue

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

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

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

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

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

Initial Accounts

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

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

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

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

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

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

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

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

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

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

BACK HOME

SECTION XV—ERASURES

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

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

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

SECTION XVI—ACCOUNTS WITH BANKS

84. (Deleted)




SECTION XVII—ADJUSTMENTS BETWEEN GOVERNMENT

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

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

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

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

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




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

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

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

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

(1) Leave salaries and deputation pay,

(2) Sterling and overseas pay,

(3) Stores for India, and,

(4) Other charges.

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

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

BACK HOME

SECTION XIX—DESTRUCTION OF ACCOUNT RECORDS

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

ANNEXURE A

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

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

In all Departments

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

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

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

In Irrigation Department

1. Remissions of canal miscellaneous revenue.

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

In Public Works Department

1. Remissions of sales of produce and arboriculture.

2. Remissions of ferry receipts.

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

In Forest Department

1. Writing off of irrecoverable revenue.

2. Reduction of sale money.

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

In Revenue Department

1. Remissions of irrecoverable rental balances of Government estates.

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

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

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

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

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

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

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

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

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

6. Remissions of partition fees.

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

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

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

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

In Industries Department

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

In Home (Criminal) Department

Writing off of irrecoverable factory debts.

In Excise Department

1. Remissions of irrecoverable excise balances.

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

3. Remissions of amounts other than irrecoverable balances.

In Agriculture Department

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

In Sales Tax Department

Remissions of a revenue on account of Sales Tax.

In Entertainment Tax Department

Remissions of revenue on account of entertainment tax.

ANNEXURE B

[See paragraph 32-(ii)]

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

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

Payments on account of the sale proceeds of—

(i) saleable forms in the Registration Department, and

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

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

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

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

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





General

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





DEPARTMENTAL REVENUE

General

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

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

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

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

I—Receipts against regular fixed demands

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

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

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

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

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

In these cases the checks to be exercised are—

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

(2) the use of printed counterfoil receipt books;

(3) periodical comparison between these books and registers.

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

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

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

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

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

BACK HOME

RECOVERIES OF RENTS ON BUILDINGS AND LANDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BACK HOME

Miscellaneous demand

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

BACK HOME

Convict charges recoverable from other Governments

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

Due Date

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

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

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

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

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

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

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

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

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

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

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

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

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

(2) (Deleted)

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

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

Last payment of pay and allowances

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

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

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

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

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

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

BACK HOME

Due Date

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

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

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

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

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

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

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

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

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

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

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

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

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

(2) (Deleted)

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

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

Last payment of pay and allowances

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

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

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

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

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

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

Place of Payment

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

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

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

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

Death of payee

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(1) Name ;

(2) Service or appointment ;

(3) Date of death.

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

Last Pay Certificate

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

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

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

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

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

Bond of indemnity for drawing leave salaries, etc.

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

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

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

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

(c) It must of course be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

(d) It is not necessary, however, for a separate bond to be executed in the case of each individual servant by Banks, which are included in the Second Schedule to the Reserve Bank of India Act. They may enter into a general agreement with the Government in the form given in Appendix VI. This agreement is to be executed only in respect of officers/pensioners of the State Government. For officers/pensioners of the Central Government a separate indemnity bond should be executed in accordance with the Rules of the Central Government on the subject.

NOTES—(1) A list of agents who have executed general bonds of indemnity before April 1, 1937, is given in Annexure "A" to this chapter. Part I of Annexure "A" constitutes the list of agents who inter alia have secured the title to draw, on behalf of their constituents, pensions payable in this State on behalf of other Government as well, while Part II mentions those who are not so entitled.

(2) A list of agents who have executed general bonds of indemnity after April 1, 1937 is given in Annexure "B" to this chapter.

103-A. Banks applying for recognition by Government for purposes of paragraph 103 and 320, should submit their applications to Government.





Deductions from pay

General

103-B. If any claim against a Government servant is unsettled or under correspondence, recoveries on account of it from the pay of the Government servant concerned should be made on a provisional basis with a stipulation that necessary adjustment will be made subsequently on final settlement.





Fund deductions

104. The duty of noting the proper deductions to be made from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Accountant General or a fund examiner to make any particular deduction.

104-A. The Treasury Officer must, however, check the deductions in the case of the Indian Civil Service Family Pension Regulations and the Superior Services (India) Family Pension Fund Rules.

NOTE—See also paragraph 385 regarding the attaching of a schedule to each bill in which a fund deduction is included.

105. (Deleted).

106. (Deleted).

106-A. (Deleted).

107. (Deleted).





Rent deductions

107-A. Demands for rents of buildings of the Public Works Department recoverable from Government servants are prepared in Form no. 3 (statement of rents recoverable from pay bills) and are received from divisional engineer in duplicate towards the end of each month. The amount specified by the divisional engineer should be recovered without prior reference to the Government servants concerned from the next bills in which their pay is drawn. Thereafter one copy of his demand should be returned to the divisional engineer after noting the amounts recovered, and the other copy should be attached to the bill from which the recoveries are made. In noting the deductions in the bills the name of the Public Works division, the major head of account to be credited and the name of the canal, etc. as given in the divisional engineer's demand should be shown.

If the rent recoverable from a Government servant is limited to a certain percentage of his emoluments, the particulars of such emoluments should be noted in the statement of rents before its return in the column for remarks. Where after the return of the statement of rents the emoluments of a Government servant are changed retrospectively, such changes should either be shown in the next statement or intimated to the divisional engineer by a special latter.





Attachment of Pay and Allowances for Debt

107-B. When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned, and he shall keep a record of such deductions in Form no. 9.

When a Government servant is adjudged insolvent, the attachable portion of his salary vests in the Court that passed the order of insolvency or the Receiver appointed by the Court. The amounts which have been under attachment in execution of the decree against the insolvent shall also, after the order of insolvency vest in the Court that passed the order or the Receiver, as the case may be. The attached amounts instead of being sent to the various Courts which issued the orders of attachment should be sent to the Insolvency Court or the Receiver, as the case may be, for pro rata distribution among all the creditors of the insolvent Government servant.

NOTE—(1) The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub-section ? of section 60 of the

Code of Civil Procedure, 1908. The following is an extract of the relevant provisions of the said sub-section as amended by the Code of Civil Procedure (Amendment) Act, 1976 brought into force from February 1, 1977:

"60. (1) The following property is liable to attachment .....in execution of a decree :

* * *

Provided that the following particulars shall not be liable to such attachment namely :—

(i) Salary to the extent of the first four hundred rupees and two-thirds of the remainder in execution of any decree other than a decree for maintenance :

Provided that where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently, for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months, and where such attachment has been made in execution of one and the same decree, shall after the attachment has continued for a total period of twenty-four months, be finally exempt from attachment in execution of that decree ;

(i-a) one-third of the salary in execution of any decree for maintenance ;

* * *

(1) any allowance forming part of the emoluments of any servant of the Government.....which the appropriate Government may, by notification in the official Gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant.....while under suspension ;

* * *

Explanation 2—In clause (i) and (i-a) ‘salary’ means the total monthly emoluments, excluding any allowance declared exempt from attachement under the provisions of clause (l) derived by a person from his employment whether on duty or on leave.

Explanation 3—In clause (1) ‘appropriate Government’ means :—

"(i) as respects any person in the service of the Central Government....., the Central Government;

(ii) as respects any other servant of the Government, or a servant of any other local authority, the State Government."

* * *

Explanation 4—For the purposes of this proviso ‘wages’ includes bonus and ‘labourer’ includes a skilled, unskilled or semi-skilled labourer.

NOTE—(2) The following allowances payable to any servant in the service of the State Government have been declared to be exempt from attachment by order of a Court, namely :

(1) All kinds of travelling allowances;

(2) All kinds of conveyance allowances ;

(3) All allowances granted for meeting the cost of :—

(a) uniforms, and

(b) rations.

(4) All allowances granted as compensation for higher cost of living in localities considered by Government to be expensive localities, including hill stations ;

(5) All house rent allowances ;

(6) Dearness allowance or any other allowances granted to provide relief against the increased cost of living.

(7) A foreign allowance of frais de representation, in the case of Diplomatic Missions, assigned to Officers serving in posts abroad.

(8) Children’s Education Allowance (whether described as such or as children educational assistance or any other manner).

(9) All amounts paid by way of reimbursement of medical expenses.

(10) Amounts granted as Interim Relief on the basis of Interim Report of the Pay Commission.

NOTE—(3) Dearness pay, which is really a part of the dearness allowance and is treated as pay for certain specific purposes only is also exempt from attachment by order of a Court.

107-B. (I) In accordance with the above provision, the maximum amount attachable by a Civil Court, for decrees other than decrees for maintenance, is to be calculated thus :

If the total gross emoluments earned by the Government servant are represented by 'X', and the allowances declared to be exempt from attachment (vide note 2 to paragraph 107-B) and the subsistence grant or allowance to such Government servant if he is under suspension, are

represented by 'Y', the amount attachable, if any, is $400 \frac{X—Y—}{3}$

NOTE—The decrees awarded by Courts prior to February 1,1977 would have been based upon the limit of first two hundred rupees and one half of the remainder in force from September 4, 1963, or the limit of the first one hundred rupees and one-half of the remainder, in force prior to that date. Such decrees would continue to be valid until revised by the Courts.

107-B. (II) (1) If an order of attachment against a Government servant is received before a previous order of attachment against the same Government servant has been fully complied with, the recoveries shall be made by the disbursing officer so long as the total amount recoverable with reference to the attachment orders is within the maximum limits prescribed in paragraph 107-B (I).

(2) If a new attachment order has the result of the total attachable amount exceeding the maximum limit prescribed, the disbursing officer shall return the new attachment order to the Court concerned with a Statement showing :—

(i) particulars of the existing attachment(s) ;

(ii) particulars of the amount(s) withheld and paid up-to-date into the Court(s) concerned ;

(iii) the amount(s) remaining to be recovered.

107-B. (III) Any deduction which may have to be made on account of subscriptions to provident funds recognised by Government, instalments in repayment of advances from the General Provident Fund, taxes on income payable by the Government servant and dues of Co-operative Societies and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

107-B. (IV) Without prejudice to the appropriate provisions of the Code of Civil Procedure, as amended from the time to time, the procedure to be followed by the drawing and disbursing officers in making recoveries from pay of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules :

(1) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a pay bill, but only the net amount, after deducting the amount recoverable under the attachment order, shall be disbursed to the Government servant concerned. The authority whose duty it is to make the deductions is responsible for remitting the amounts without undue delay to the Court concerned.

(2) In the case of an attachment order issued by a Court in India against a Government servant on leave out of India, whose leave salary is disbursed in the United Kingdom the appropriate authority in India namely, the Accountant General in the case of gazetted Government servants, and the departmental drawing officer acting as or on behalf of the Accountant General in the case of others, will be responsible for drawing the amounts recoverable monthly in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by him of the death of the Government servant or of any other event necessitating the discontinuance of such payments. The transactions will not, however, be carried through before the 10th of the month following that to which the portion of the leave salary for the time being withheld relates. The recovery of Income-tax (and super-tax) will be made wholly from the portion of the leave salary disbursed in the United Kingdom.

The Comptroller and Auditor General will issue such instructions as may be necessary in order to ensure that the amounts that will have to be deducted in compliance with the attachment order are specified in the original or amended English Leave Salary Certificate of the Government servant concerned with necessary directions to the disbursing authority in the United Kingdom to make the corresponding reductions in the monthly bills presented to it for payment.

NOTE—The provisions of this sub-rule apply mutatis mutandis to other cases in which the salary or allowances of a Government servant subject to an attachment order issued by a Court in India are to be disbursed outside the local limits to which the Code of Civil Procedure, 1908 for the time being extends.

(3) In cases in which judgment-debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed, or the judgment-debtor being a gazetted Government servant, or not being a gazetted Government servant but being permitted to draw his pay on a separate pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of Law, the head of the office or in the case of gazetted Government Servant or of a Government servant treated in this respect like a gazetted Government servant, the administrative officer of the department concerned may draw the pay of the judgment-debetor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the Court concerned.

(4) The amounts drawn under sub-rules (2) and (3) above shall be treated in the accounts in the same way as leave salary or pay drawn by the Government servant concerned the particulars of the attachment order being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the Court's receipts for the amounts shall be filed with the attachment register or such other suitable record as may be kept by the drawing officer.

107-B. (V) The cost, if any, of the remittance to a Court of money realized under its attachment order shall be deducted from the amount realized and the net amount remitted to the Court.





Procedure for issue of pay, etc., to Members of the Auxiliary Force Units on calling out or embodiment

107-C. (1) The issue of pay, etc., of civilian Government servants who are members of the Auxiliary Force (India) Units, when called out or embodied under section 18 of the Auxiliary Force Act is regulated by the instructions laid down in paragraph 255 of the Regulations for the Auxiliary Force, India, 1933.

Procedure for the recovery of the amount of pay or leave-salary attached by a court in India, from a Government servant on leave in the United Kingdom.

(2) The attachment order should not be forwarded to the High Commissioner for India, but as soon as it is received steps should be taken to specify in the original or amended English leave-salary certificate the amount that will have to be deducted from the leave-salary in compliance with the attachment order. This will enable the disbursing authority in the United Kingdom to make the corresponding reductions in the monthly bills presented to him for payment. The authorities in India (the Accounts Officers in the case of gazetted servants) and the departmental drawing officer (in the case of others) will be responsible for drawing the amount recoverable monthly in compliance with the attachment order and remitting it to the court concerned ; this transaction should not, however, be carried through before the 10th of the month following that to which the portion of leave-salary relates, and the allocation should of course, follow that the leave-salary as indicated in the leave-salary certificate. Recovery of Indian income-tax and super-tax will continue to be made wholly from the portion of leave-salary paid in the United Kingdom.

In order to ensure that the portion of leave-salary required in India for compliance with an attachment order under the procedure indicated above is not paid for any period beyond which it is not due, owing to the death or any other cause, the Chief Accounting Officer to the High Commission for India shall intimate any such event immediately to the officer issuing the leave-salary certificate. In the case of death he will include in the cable reporting death a request to discontinue payment in respect of the attachment order. In other cases he will send such an intimation by cable if an intimation sent in any other way is not likely to reach its destination before the 10th of the succeeding month.

Any information in regard to the discontinuance of payment in England when received from the High Commissioner for India should be communicated immediately to the Accountant General, Uttar Pradesh, in the case of all gazetted and non-gazetted Government servants from whose emoluments payments in respect of attachment orders are made by his office.

BACK HOME

Recovery of Co-operative societies dues

107-CC. Recoveries from the pay of Government servant on account of dues of co-operative societies, registered under the various Co-operative Societies Acts, where such Acts impose a statutory obligation on the Government to make such deductions, shall be made in accordance with the procedure indicated below :

(a) Non gazetted Government servants—On receipt of the requisition, in writing, from the society it shall be the duty of the Drawing and Disbursing Officer of the Government servant concerned to make the recoveries in satisfaction of the requisition. The Drawing and Disbursing Officer should draw the gross amount of the pay and allowance of the Government servant concerned, in the usual manner, but should disburse only the net amount, after making the recoveries. The amount thus recovered should be paid to the co-operative society concerned, without undue delay, after deducting the remittance charges, if any.

(b) Gazetted Government servants and others who draw their own bills—It shall be the duty of the head of the office receiving the requisition from the co-operative society to send the necessary intimation to the Accountant General or the officer under whose authority the employee draws his pay. On receipt of such intimation the Accountant General or the officer shall arrange to make the recoveries by issuing, if necessary, suitable instructions to the Treasury Officer concerned. The amount thus recovered should be paid to the co-operative society, without undue delay, after deducting the remittance charges, if any.

(c) Where the Government servant intentionally allows his pay to remain undrawn—In cases where the Government servant concerned intentionally allows his pay to remain undisbursed or undrawn, with a view to evading payment on account of the dues of co-operative societies, the Drawing and Disbursing Officer, in the case of non-gazetted servants who are not allowed to draw their own bills, or the administrative head of the department concerned, in other cases, should draw such amount out of the pay of the debtor-employee under intimation to him as may be stated in the requisition received from the co-operative society taking necessary precautions to avoid drawal of that part of pay again, and remit the amount to the society; without undue delay, after deducting the remittance charges, if any.

(d) Treatment in the accounts—The amount recovered in accordance with clauses (a), (b) or (c) above shall be treated in the accounts in the same way as salary paid to the Government servant concerned, the particulars of the requisition received from the co-operative society being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the receipt of the co-operative society for the amount remitted to it shall be filed with the relevant records.

(e) Receipt—Receipts to the individuals concerned for the amounts recovered from them will be issued by the co-operative society concerned.

Payment of pay and allowances due in respect of a Government servant certified to be a lunatic

107-CCC. (i) On receipt of information that a Government servant, has been certified to be a lunatic, the head of the office in which the Government servant before his being certified to be a lunatic was last employed, should, on the basis of the orders issued by the appointing authority indicating the person (s) to whom and the proportion in which the pay and allowances admissible to the Government servant may be disbursed in accordance with the provisions of section 95(1) of the the Indian Lunacy Act, 1912, draw the pay and allowances of the Government servant in the appropriate bill form, gazetted or non-gazetted as the case may be, from the Treasury of other office of disbursement. The claim should be supported by all the relevant certificates which the head of the office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the Government servant and which cannot be furnished in such cases, the head of the office should record, if he is satisfied about the reasonableness of the claim a certificate to the effect that the claim is not susceptible of verification but is considered reasonable. If the Government servant is invalidated from service, the claim would be the last one in respect of him and in

that case the precautions prescribed in note (2) below paragraph 97 should be observed.

(ii) The amount withdrawn in the manner stated above, may be paid to the person(s) mentioned in sub-para (i) above in the proportion determined by the appointing authority and receipt obtained, stamped where necessary. [See note (5) below paragraph 110].

(iii) Where a Government servant has been invalidated from service and it is found that some Government dues are outstanding against him even after the adjustment of his claims for pay and allowances, the same may be adjusted against the amount of his death-cum-retirement gratuity if any, and if the same is also insufficient, the balance of the outstanding dues may be written off under sanction of the competent authority.

ANNEXURE A

Part I

1. The State Bank of India.

2. The Allahabad Bank Ltd.

3. Messrs Lloyds Bank Ltd.

4. The Mercantile Bank of India Ltd., Delhi.

5. The Bank of Bihar Ltd.

6. The Punjab Co-operative Bank Ltd.

Part II

1. The Hongkong and Shanghai Banking Corporation, Bankers and Army Agent.

2. The Bank of India Limited.

*3. Messrs Binny and Company Limited, Bankers and Army Agents.

*4. Messrs Parry and Company.

*5. Messrs Cowasjee, Dinshaw and Brothers.

6. The Central Bank of India Limited.

7. The Mercantile Bank of India Limited, Madras.

8. The Punjab National Bank Limited.

9. The American Express Company Incorporated, Bombay.

*10. The Naini Tal Bank Limited, Naini Tal.

NOTE—The Non-scheduled Banks are shown with an asterisk.

ANNEXURE B

1. The New Bank of India Limited, New Delhi.

2. The Bareilly Corporation (Bank) Limited, Bareilly.

3. The Banaras State Bank Limited, Varanasi.

4. The Punjab and Sind Bank Limited, Dehra Dun.

5. The United Bank of India Limited.

6. The Bank of Baroda Limited.

7. The U. P. Co-operative Bank Limited, Lucknow.

8. The Canara Bank.

9. The Indian Overseas Bank.

BACK HOME

CHAPTER V-A

(See also Appendix VII-C Volume III of this Handbook)

Pay bills of the members of the Legislature :

Presentation and payment of the pay bills

107-D. The bills in respect of the members of the Legislative Assembly shall be prepared in the office of the Legislative Assembly and those in respect of the members of the Council in the office of the Legislative Council, in Form no. 4-A. Each such bill shall be submitted to the Secretary, Legislative Assembly or to the Secretary, Legislative Council, as the case may be, for counter-signature. Before counter signature, it will be the duty of the secretaries concerned to check the

deductions, if any, as required by rule 14 of the Uttar Pradesh Legislative Chambers (Members' Emoluments) Rules, as to the amounts not due to a members for absence. After countersignature, the bills shall be sent to the members for signature and presentation at their respective Treasuries.

NOTE (1)—The Secretary, Legislative Assembly, or Legislative Council may authorise any officer not below the rank of Under Secretary, serving under him, to countersign the bills, communicating the name and the specimen signature of the officer to the Treasury Officer. This will not, however, relieve the Secretary, Legislative Assembly, or Legislative Council, in any way, of his overall responsibility for the accuracy of the bill.

NOTE (2)—The Secretary, Legislative Assembly, or Legislative Council, may with the prior approval of the State Government, adopt cheque System for payment of all claims arising under the relevant rules.

Note (3)—See note 1 (c) below paragraph 97 (e) regarding the drawal of money before the end of the month.

Correction Slip no. 21, dated 18-5-1982

[Vitt (Lekha) Anubhag-1 File no. 3(3) 78]

107-E. Each member shall select a Treasury, which may be convenient to him, for the encashment of his pay bill. A list showing the names of members, the particular Treasury at which payment is desired and the date from which each member is entitled to draw his salary shall be prepared by the Secretary concerned and furnished to the Accountant General to enable him to issue pay slips in the usual form to the Treasury Officer concerned.

107-F. Changes due to resignation, death, etc., and the election of new members shall be communicated by the Secretary concerned to the Accountant General as soon as such event occurs.

107-G. If a member wishes to change the Treasury of a payments, he will intimate the fact to the Accountant General and the Secretary concerned and obtain a last-pay certificate from the old Treasury. The last-pay certificate will be attached to the pay bill and presented at the new Treasury to enable it to make payments of the dues.

107-H. Members will be de facto drawing officers of their pay bills although such bills will be, prepared in the office of and countersigned by the Secretary of the Assembly or the council, or by the officer authorised by him for the purpose under note below paragraph 107-D. Each member shall send a copy of his specimen signature to the Treasury Officer of the district at which the bill is required to be

paid. The Secretary concerned shall also as controlling officer, send a copy of his specimen signature to all the Treasury Officers in the Uttar Pradesh so that the signatures of both the members and the controlling officers may be verified before the payments is made.

General

108. For the pay and fixed allowances of a gazetted Government servant, bills in form no. 5 should be used in which the whole of the pay and fixed allowances except sterling overseas pay claimable by a Government servant in respect of the same post should be set forth. A Government servant who draws an additional pay or allowance for a separate office need not present a separate bill for it unless it is chargeable to a local fund or to sources other than revenues of the State.

NOTE—A gazetted Government servant on leave preparatory to retirement, or refused leave under Fundamental Rules 86 and 86-A or any other corresponding rule, or such other leave on the expiry of which he is not expected to return to duty, should record a certificate on the leave salary bill that during the period for which leave salary is drawn, he was not re-employed under Government, Local Fund or a private employer.

109. (a) The pay and fixed allowances of the following classes of Government servants who are not ranked as gazetted Government servants but whose pay varies according to their position in their cadre or service should be drawn separately, in the form similar to that provided for gazetted servants, instead of being included in the pay bill or other office establishment :

(i) Inspectors of Police.

(ii) Head Sssistants and Sarishtadars of Commissioners' offices.

(iii) Sub-assistant Surgeons.

(b) Such bills must also be signed by the authority who signs the establishment bills of the establishment to which they belong.

(c) Copies of all orders of appointments, promotion, transfer or leave of the above classes of Government servants sould be sent to the Accountant General.

110. Pay may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise. At the written request or

order of the Government servant a pay bill may be made payable to some well-known banker or agent.

NOTES—(1) Under this rule the receipt of the banker or agent cannot be accepted as a final acquittance unless the bill itself is endorsed in favour of his banker or agent by means of a distinct pay order which need not be stamped.

(2) A Government servant or any other single person cannot be constituted an "agent" for the purposes of the above rule. But in the case of overseas pay drawn in sterling the word "agent" should be interpreted in its general and not in its restricted sense as given in this note. In other words a Government servant may nominate as his agent under this note not only a banker but any individual to receive sterling overseas pay on his behalf, except when he holds a legally valid power-of-attorney to act for the Government servant concerned.

(3) This ruling applies to all payments in India whether on account of pay, travelling or other allowances, which under the rules are made to Government servants on their personal account. Though sterling overseas pay is admissible only upon the personal claim of the Government servant concerned, no receipt from him is necessary in respect thereof, as the amount is disbursed in the United Kingdom by the High Commissioner for India to receipt of the banker or agent nominated by the Government servant to receive payment on his behalf. Payment of sterling overseas pay on behalf of a Government servant to more than one nominee simultaneously is not permissible.

(4) When the endorsement on a bill is incomplete or irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with memorandum explaining why payment is refused. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

(5) In the case of a person who is certified by a magistrate to be a lunatic, pay and allowances should be paid in accordance with the detailed procedure given in paragraph 107-CCC under the provisions of section 95(1) Indian Lunacy Act, 1912.

111. Government accepts no responsibility for any loss or-misappropriation arising through a Government servant entrusting his bills or cheques to a messenger for encashment.

112. Under Treasury Rule 22, no withdrawal shall be permitted in order to meet the pay, leave-salary, or allowances of a gazetted Government servant or any pension, until the Accountant General has intimated to the Treasury Officer the rate at which payment shall be made ; provided that the Government may, for

special reasons and with the concurrence of the Accountant General, waive the provisions of this rule.

NOTE (1)—In the case of honorarium payable to gazetted Government servants, no authority from the Accountant General is necessary in cases where (i) the rates have already been laid down and (ii) the bills are countersigned by the departmental authorities competent to countersign the Travelling Allowance bills of the Government servant concerned. The departmental authority countersigning the bill should invariably certify that the honorarium has been sanctioned by the competent authority and that the concurrence of the Finance Department has been obtained, where necessary.

NOTE (2)—No authority from the Accountant General is necessary in the case of pay and allowances, etc. of gazetted Government servants in the pay scale the maximum of which does not exceed Rs. 1,200 per month drawn on the establishment bill forms by heads of offices.

113. A gazetted Government servant who is newly appointed to a permanent post the maximum of whose pay scale exceeds Rs. 1,200 should attach to his first pay bill a payment authority issued by the Accountant General and a certificate by the authority to whom the health certificate, required under Fundamental Rule 10, has been submitted, to the effect that required health certificate has been obtained.

Alterations of Pay

114. No Government servant may draw an increased or a changed rate of pay or allowance unless the bill on which he draws it is either pre-audited by the Accountant General or is accompanied by a letter of the Accountant General, authorizing the amount to be drawn. These letters will be issued by the Accountant General as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained and cannot be fixed by a certificate of transfer of charge appended to the bill, Government servants should either draw their bills for no more than old rates, or send their bill for pre-audit to the Accountant General, if they do not first receive his letter of authority.

NOTE—In the case of time-scales of pay with efficiency bars at certain stages, the Accountant General will not authorize a Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that he has satisfied himself that the Government servant in question is fit to pass the efficiency bar.

In order to prevent the passing of an efficiency bar becoming a more matter of form it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above.

Transfer of Office

115. Every transfer of charge of a gazetted Government servant should be reported by post on the same day to the Accountant General, and the Treasury Officer concerned.

115-A. (1) In all cases where custody of cash is involved the cash books or imprest account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and the relieving Government servants showing the cash and imprest balances and the number of unused cheques, if any, made over and received in transfer by them respectively.

(2) In reporting that the transfer has been completed the relieving Government servant should bring to notice anything irregular or objectionable in the conduct of Government business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weigh and measure certain selected articles in order to test the accuracy of the returns. He should also describe the state of the records.

(3) In the case of any sudden casually occurring or any emergent necessity arising for a Government servant to quit his charge, the next senior Government servant of the department present will take charge. When the person who takes charge is not a gazetted Government servant, he must at once report the circumstances to his nearest departmental superior and obtain orders as to the cash in hand, if any.

116. Under rule (4) of Treasury Rule 4, when a new Collector is appointed to a district he shall at once report his appointment to the Accountant General and shall certify to the Accountant General the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Finance Department may after consulation with the Accountant General prescribe. (See also paragraph 403).

116-A. The certificate referred to in paragraph 116 will be prepared in Form no. 5-B.

116-B. The rule in paragraph 116 above does not apply to transfer of executive charge of Treasury between Treasury Officers. In the latter case, the fact of transfer

should simply be advised to the Accountant General. Treasury Officers should, however, observe the rules laid down in paragraph 406 of Part II of this volume.

BACK HOME

Pay to Government Servants in England

117. If pay be due in India to a Government servant absent in England, he must make his own arrangements to receive it in India.

BACK HOME

Travelling Allowance Bill

118. The form of bill for travelling allowance of a gazetted Government servant depends upon the rule under which it is due. For kilometreage, halting or daily allowance, Form no. 6 should be used as setting forth in a convenient form the necessary details. When a circuitious route is taken, the reason for travelling along that route should be stated on the bill. When a Government servant is entitled to draw actual expenses, they should, in the absence of orders to contrary, be set forth in detail.

Gazetted Government servants who are summoned to give evidence in a Revenue, Civil or Criminal Court will draw their travelling allowance, at the ordinary rates, on production of a certificate as in Form no. 12-D.

119. To guard against cases of double payment of travelling allowance, every authority who is authorized to countersign travelling allowance bills of Government servants should maintain a register in the subjoined form. Travelling allowance bills should be entered therein and when a new bill is received the entries in the register should be scrutinized to see that a claim for the same journey has not previously been preferred. (See also rule 88 of Volume III of the Handbook). A list of officers authorized to countersign travelling allowance bills, will be found in Appendix IX, Volume III of the Handbook.

District, department or office

Government servant on whose behalf the bills is drawn	Date of journey for which travelling allowance is charged	Amount of bill	Date on which the bills is passed by the countersigning officer

Name	Rank	From—	To—			
				Rs.	P.	

NOTES—(1) The district police officers are exempted from maintaining the register prescribed above. They should instead keep a bill book as required by paragraph 207(7) of the Police Office Manual.

(2) The countersigning officer should check and initial each entry in this register at the same time as he countersigns the bills. He can, however, authorize a responsible official subordinate to him to check and initial the entries in the register on his behalf before submitting the bills for his signatures provided that he continues to be responsible for the correct and up to date maintenance of the register.

BACK HOME

Rewards for Proficiency in Oriental Languages

120. (a) Bills for rewards under rules of the civil departments to Government servants serving in the civil departments including chaplains, Government servants of the Defence Department serving in the civil departments and Government servants of the Public Works Department should be preaudited by the Accountant General, see paragraph 42.

(b) Bills for rewards under the rules of the Defence Department to Government servants of the Defence Department serving in the civil departments should also be forwarded to the Accountant General who will pass them for payment after having them pre-audited by the Defence Department. The amounts of these bills will be debited to the Defence Department through the exchange accounts.

BACK HOME

Place of Payment

121. Under paragraph 42-F pay bills are ordinarily payable only at the Treasury of district in which the claim arises.

Exception—(1) The members of the Board of Revenue may draw their pay and allowances from the Lucknow Treasury instead of their headquarters Treasury at Allahabad.

The Sub-Divisional Officer, 1st Sub-Division of the Narora Division, Irrigation Department, draws his own pay and travelling allowance bills As well as those of his sub-division from the Aligarh Treasury instead of his headquarters Treasury at Bulandshahr.

Exception—(2) An officer deputed by this Government to attend the session of the Parliament may, at his option, draw his pay for complete months and also for a broken period of a month when admissible, e.g. when he proceeds on leave out of India without returning to his permanent headquarters, either from the Treasury at the station where the session is held or from his permanent headquarters Treasury.

Exception—(3) Forest officers may cash cheques on account of their pay at any Treasury within their jurisdiction provided that the pay for the same month is not drawn in more than two parts at different Treasuries and that one part is always drawn at the headquarters Treasury. They will, however, draw only one pay bill in a month but may draw two cheques thereon.

NOTES—(1) "When a Gazetted Government servant, whose duty requires him to travel about on inspection, desires to receive payment of his claims at a place where he is on tour, he shall send his bill to the Treasury Officer at his headquarters duly receipted and stamped, and endorsed as ‘pay by Bank draft encashable at _______, to be sent by registered post.’ He shall also make an application to the Treasury Officer, alongwith the bill, inter alia specifying therein the address to which the Bank draft may be sent by the Treasury Officer. The Treasury Officer shall then arrange to send the Bank draft by registered post, the expenses incurred on postage (including registered charges) being treated as normal expenditure on correspondence of the Treasury."

(2) A register shall be maintained in each Treasury for recording the particulars of Bank Drafts sent to officers according to the said rule in the form given below :

Serial number	Name and designation of the officer	Date of application	Number of the Officer’s pay	Number of the Bank draft and	Signature of the Treasury Officer	Date of despatch	Signature of the Treasury Officer

			register (give page number also)	date of its receipt and other particulars			
1	2	3	4	5	6	7	8

121-A. Gazetted Government servants, allowed to recess in the hills during the hot weather, or required to accompany the headquarters of Government to a hill station, should ordinarily draw their pay and allowances from the Treasury at the hill station, during the period of recess or the stay of Government in the hills. Any such Government servants who wish to continue to draw their bills from the Treasury at their permanent headquarters in the plains may, however, do so, provided they inform the Accountant General and the Treasury Officer concerned accordingly before the first bill is presented. An option thus once exercised cannot be changed in the middle of the recess period in any year. A fresh intimation should be sent to the Accountant General and the Treasury Officer concerned every year.

122. (Deleted).

123. (Deleted).

124. (Deleted).

BACK HOME

Sections of Establishment

125. For the purposes of this chapter, parts of an establishment under the same authority, which are charged under different major heads, are to be regarded as

distinct establishment—e.g., a District Officer's excise establishment is to be treated as distinct and separate from his land revenue establishment.

126. (a) In the pay bills presented at the Treasury, the establishments should be distributed into sections. A list showing the arrangement of sections of the different offices will be found in Appendix A of the Treasury Manual.

NOTE—In preparing, absentee statements, proposition statements and other documents, the same arrangement of sections should be followed.

(b) No new sections should be opened nor any change in the existing arrangement of sections be made without the consent of the Accountant General which should be obtained through the head of the department.

Annual Returns

127. An annual statement showing the numerical strength of each office as in Annexure "A" to this chapter shall be prepared by the Head of Department and sent to Government in the administrative department, which will pass on the same to the Finance Department so as to reach them by September 15 at the latest.

127-A. In the case of a person who first entered military employ and was subsequently employed in a civil department, his date of birth for the purpose of his civil employment should be the date stated by him at the time of attestation. In such cases, however, where the documents referring to the previous military service do not give the exact date of birth but only the age stated at the time of attestation, the government servant concerned should be assumed to have completed the stated age on the date of attestation. For instance, if an ex-soldier was enrolled on January 1, 1940, and if on that date his age was stated to be 18, his date of birth should be taken as January, 1 1922. This method of determining the date of birth should also be followed in cases where a person enters civil employ without having rendered any military service and is unable to give his date of birth but gives only his age. Cases, however, in which the date of birth has already been determined by a different method are not to be re-opened and should not be treated in the above manner.

NOTE—The date of birth once determined may not be altered, except in the case of a clerical error, without the orders of the Government. Heads of Departments, Secretaries to Government and District and Sessions Judges are authorized to direct the alteration in the date of birth of non-gazetted Government servants provided that the correct date is clearly proved in every case. They should,

however, not exercise this power in the case of non-gazetted Government servants who have at any time officiated as Gazetted Officers.

Revision of Establishment

128. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaning the proposals and the conditions which have given rise to them should be submitted to the authority concerned. In this letter should be set out—

(i) the present cost either of the section or sections affected, or of the total establishment as the circumstance of the case may indicate to be necessary ;

(ii) the cost after revision ; and

(iii) details of the number and pay of the posts which it is proposed to add or modify.

Explanation—(a) When a scheme requires the sanction of higher authority only because particular items are beyond the powers of sanction of the subordinate authority, in the letter submitted to the higher authority full details should be given of these items and of any other part of the scheme so connected with them that, unless it is explained, it would be difficult for the higher authority to determine whether sanction should be given to these items or not. Details of other parts of the scheme are not required and should not be given, lump sum figures showing the total cost of each part of the scheme being sufficient.

Example—(1) It is proposed to establish a first grade College, and the sanction of higher, authority is required only because it is desired to create posts in the State Educational Service for the principal and three professors. Full details of the teaching staff should be given, because without these details the necessity for the posts in the State Educational Service cannot be gauged. No details should be given of the clerical or other subordinate staff.

Example—(2) It is proposed to establish a Government high school and the sanction of higher authority is required only because it is proposed to create a post in the State Educational Service for the headmaster. No details are required of the staff proposed for the school except the headmaster, because a knowledge of these details is not necessary in order to determine whether a post in the State Educational Service is required.

Explanation—(b) When the revision of a number of establishments is undertaken in pursuance of one definite central idea, which constitutes a single scheme for purposes of sanction and when the scheme requires the sanction of higher authority, in the letter submitting the proposals for sanction, full details of the several establishments need not be given but only such details as will indicate the financial effect of each portion of the proposals.

Thus if the scheme is for the increase of pay of a number of establishments it will suffice to set out—

(i) The present cost of all establishments concerned.

(ii) The various increases of pay or the various percentages of increases proposed and the reasons justifying the proposals.

(iii) In respect of each separate rate of increase proposed, as set out in (ii)—

(a) A list of the establishments or classes of Government servants to which it is to be applied and the reasons for such differentiation.

(b) As accurate an estimate as possible of the probable cost, with a statement that this has been worked out in consultation with the Accountant General and that it is accepted by him as correct.

NOTE—In determining the extra cost allowances, whether fixed of variable should be included. The estimate of the extra cost due to variable allowances such as those granted under house allowance schemes, cannot be exact, but it should be as accurate as possible. The Government in the Finance Department may issue such instructions as may be necessary as to the manner in which such estimates should be prepared.

129. (a) In the following cases a proposition statement in duplicate in Form no. 7 should also be submitted :

(i) cases of general revision of establishment ;

(ii) proposals which cannot be set out clearly without it.

NOTE—A simpler form no. 8 may be used when the full details of Form no. 7 are not necessary.

(b) The details to be shown in proposition statements will be determined by the following rules :

(i) The proposition statement, where this is necessary should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.

(ii) Where a section consist of both inferior and superior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.

(iii) The rules, as to detail set out in paragraph 128.

NOTES—(1) Where the rate of any post, existing or proposed, is on time scale, the average monthly cost, and not the actual or the commencing cost, must be given. This average cost varies under different circumstances, but generally depends to a great extent on the period of rise. The average cost should ordinarily be worked out in accordance with the formulae reproduced in Appendix VIII. Other instructions on the subject will be found in the manuals of the Accountant General or will be issued by him from time to time. In cases not covered by those instructions or in which the calculation of average cost is found to be difficult, a reference should be made to the Accountant General.

(2) The formulae referred to in note (1) are not applicable to posts on rates of pay which were known as "progressive" under the rules in force prior to the introduction of the Fundamental Rules and which have not subsequently been declared by Government to be on a time-scale basis. If such posts rise by five equal increments from a minimum to a maximum the average monthly cost should be taken at the minimum plus two-third or if the post is ministerial, at the minimum plus three-fourths of the difference between the minimum and the maximum. In other cases an intelligent estimate should be made and all doubtful cases should be referred to the Accountant General.

(c) The proposition statement or the proposal for revision need not be sent through the Accountant General but the Government or other subordinate sanctioning authority will forward it to the Accountant General, who will verify the present scale or state the present cost, as the case may be, according to his audit register. In ordinary cases the sanctioning authority may accept the Accountant General’s figures, and if there are discrepancies between his figures and those furnished by the authority initiating the proposals, they may be left over for adjustment at the next periodical verification of the scale of establishment with reference to the annual return prescribed in paragraph 127.

130. If the proposals for revision of an establishment involve re-appropriation of funds, as application for re-appropriation should also be submitted in accordance with the rules contained in Chapter XIII of the Budget Manual.

Monthly Bill

131 (1) Bills for pay, fixed allowances (including permanent travelling allowance, conveyance allowance) and leave salary shall be prepared in Form 11.

(2) Separate pay bills should be prepared in the following cases :—

(i) Pay of establishments, whose charges are debitable to different heads of account.

(ii) Pay of gazetted officers the maximum of whose pay scale does not exceed Rs. 1,720 drawn by heads of offices.

(iii) Pay of gazetted officers the maximum of whose pay scale exceeds Rs. 1,720 drawn by heads of offices.

(iv) Establishment for whom no establishment returns are submitted and no service books are maintained.

(3) Each of the bills may be prepared by including both permanent and temporary establishments and divided into separate sections comprising the establishment, and indicating the description of each section prominently, along with sanctioned number of posts included therein. (In case of large establishments, separate bills may be prepared for different sections, if administratively found convenient). While for permanent posts, the sanctioned strength need only be indicated at the top of each section of posts, in the case of temporary posts, the number and date of the sanctioning letter(s) shall also be indicated. In cases sanction(s) for continuance of posts has been applied for, the Drawing and Disbursing Officer shall indicate this fact in the bill and draw pay and allowances of the persons concerned for the month of March, April and May (Payable in June) at earlier rates. After the month of May, Pay and allowances should not be drawn without obtaining the sanction(s) for continuance of posts and the number and date of the sanctioning order should clearly be noted on the bill and a copy thereof should be attached to the bill. Except as provided in sub-paragraph (6) of this Paragraph, the name of every incumbent shall be shown against each post and the rates of pay and allowances claimed for each shall also be shown. When pay and allowances are drawn for a portion of a month only, the actual period for which the payments are claimed shall be mentioned against the concerned government servant(s) in the body of the bill the other instructions printed on the form of the bill should also be carefully followed.*

(4) The entries in all the money columns of the bill shall be totaled separately under each section/part and the totals written in red ink. The totals must be checked by the Drawing Officer himself or by some responsible person other that the person preparing the bill.

[Correction Slip No. 41, dated January 14, 1984]

[Vitta (Lekha-1) Anubhag, File No. 15(5)/77.]

(5) The pay of establishments mentioned in exceptions to paragraph 154, which is treated as a contingent charge, should not be included in pay bills.

(6) The names of all persons in inferior service of all Lekhpals and of all head constables and constables, if a certificate in the following form is endorsed on the bills :

Certified that all persons whose names are omitted from but whose pay has been drawn, in this bill have actually been employed during the month.

The Government may, in consultation with the Accountant General, extend the provisions of this rule to specified classes of establishments when the entry of names in the bills of those establishment is not essential for audit purposes.

(7) The claims of Government servants whose names are omitted from the bills under rule 2 should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations.

(8) The power to draw pay bills of establishments under their own signature has been delegated to the following officers in respect of the establishments shown against them :

Superintendent of Government Gardens, Allahabad, Agra and Kumaun.	In respect of their garden establishments.
Superintendent, Reformatory School, Chunar.	In respect of pay and allowance bills of the school.
Head Masters of Government schools.	In respect of his own pay bills establishment.
Supervisor of Agricultural, Vernacular and Anglo-Vernacular Schools, Uttar Pradesh Bulandshahr.	In respect of his own pay bills.
Headmistresses of Government	In respect of their own pay bills

Hindustani and Anglo-Hindustani Schools for Girls.	and the pay bills of their schools establishments. The bills shall, however, be countersigned by the circle Inspectress.
Sub-divisional Officers of the Irrigation Department in the Tarai and Bhabar Government Estates division.	In respect of the pay and travelling allowance bills of their establishment.
Sub-divisional Officer, Mussoorie, district Dehra Dun.	In respect of the pay bills of the sub-divisional establishment.
Assistant Superintendent, Chakrata Sub-division, district Dehra Dun.	Ditto
Farm Superintendent, Hempur.	In respect of pay and travelling allowance bills of the establishment of Tarai and Bhabar Cattle Farms. The bills shall, however, be countersigned by the Deputy Director of Agriculture incharge of Cattle-breeding Operations.
Sub-divisional Officer, Mirzapur Canals Sub-division.	In respect of the pay and travelling allowance bills of the non-gazetted establishment of his sub-division.
Sub-divisional Officer Sohwal Sub-division and Resident Engineer, Sohwal Power Station, Uttar Pradesh, Irrigation Department.	In respect of the pay and travelling allowance bills of the non-gazetted establish-of his sub-division.
Asstt. Registrars of the Co-operative Department.	In respect of the pay of the clerks and peons under them.
Inspectors of the Co-operative Department.	In respect of their own pay and the pay of their peons. The bills shall, however, be countersigned by the Asstt. Registrars concerned.

Auditors of the Co-operative Audit Organization.	In respect of their own pay and the pay of their peons. The bills shall, however, be countersigned by the Regional Audit Officers concerned.
Asstt. Inspectresses of Girls' School.	In respect of their own pay, travelling allowance and conveyance allowance bills. The bills shall, however, be countersigned by the District Inspector of Schools.

NOTES—(1) If for any reason, the leave salary claimed by a Government servant on leave is not known (as for example when the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty should be entered in the money column of the form concerned which is intended to show leave salary, the amount being left undisbursed and treated as held over pending the fixation of the amount of his leave salary.

(2) A certificate to the effect that the Government servant on leave preparatory to retirement, or refused leave under Fundamental Rules 86 and 86-A or any other corresponding rule, or such other leave on the expiry of which he is not excepted to return to duty, was not employed under Government, Local Fund or a private employer during the period of such leave, should be recorded by the drawing officer on the bill in which leave salary for such a Government servant is drawn after obtaining from him a declaration regarding non-employment.

132. The duty of noting the proper deductions to be made from pay bills on account of funds and other deductions (e.g. fines imposed on non-gazetted Government servants for neglect of duty, rents of Government residences, etc.) devolves on the drawers of the bills as such deductions should be recovered by stoppages from pay and consequent short drawings from the Treasury.

133. (a) Recoveries on account of security deposits of the employees of different departments should be made in cash at the time of disbursement of pay, and when such deposits are to be paid into the post office savings bank, the amounts recovered should be forthwith remitted to the post office.

(b) For payments made into the court of law on account of attachment or otherwise the procedure laid down in paragraph 107-B will be followed. The receipts of the court should be obtained and field with the acquittance roll.

134. (a) The monthly bill should ordinarily be supported by an absentee statement in Form no. 10, if any person in superior service was absent during the month, either on transfer to a temporary post or suspension or with or without leave (except casual leave) or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it—c.f. footnote 4 on the Form.

(b) In the case, however, of State or amalgamated establishments a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant General. No separate absentee statement need be furnished by heads of offices along with the monthly pay bills but in the cases in which the power to sanction leave and officiating arrangements within the office has been delegated to heads of offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacanices and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

NOTE—In the case of State or amalgamated establishments on time-scales of pay, the arrangements made by heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statements.

135. If no person in superior service was absent during the month, either on transfer to a temporary post or suspension, or with or without leave (except casual leave) certificate 2 printed on the establishment pay bill Form no. 9 or 11, as the case may be, should be signed by the head of the office.

136. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to previous post held by him (which should be supported by a last-pay certificate showing dates of making over and receiving charge, advances outstanding, etc.) or if he did not previously hold any post or is re-employed after resignation or forfeiture of past service, a certificate by the drawing and disbursing officer to the effect that the health certificate as required by Fundamental Rule 10, has been obtained in respect of the Government servant, must accompany the bill.

137. To the first bill in which a periodical increment is drawn by any non-gazetted servant, a certificate in Form no. 11-A should be appended.

Of the two alternative certificates printed in Form no. 11-A, the former may be used in any case in which the increment becomes due to the Government servant concerned for having been incumbent of the post specified for the prescribed term counting from the date of the last increment or of appointment to the post excluding periods of absence from duty not counting for increment and absence on

extraordinary leave, etc., and if he has held the post in an officiating capacity, or if the post held by him substantively was a temporary post, kinds of leave which are shown in the tabular portion of the certificate.

In all other cases, the second alternative form shall be used and it will be supported by an explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed.

Exception—It is not necessary to attach to the bill intended for payment and submission to the Accountant General, the increment certificate in Form no. 11-A, in respect of persons whose names are omitted from the pay bill in accordance with rule 2, below paragraph 131. For facility of test check during local audit, however, the certificate should be attached to the office copy of the bill retained by the disbursing officer.

NOTE—When the increment claimed operates to carry a Government servant over an efficiency-bar, it should be supported by a declaration from the authority empowered to allow the increment that he has satisfied himself that the Government servant in question is fit to pass the efficiency-bar.

In order to prevent the passing of an efficiency-bar becoming a mere matter of from it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above.

Distribution of pay and allowance

138 Under paragraph 76 the head of an office is personally responsible for every item of pay and allowances drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it, and obtained his receipt, duly stamped where necessary, on the office copy of the pay bill. If in any case, owing to the large size of an establishment, or because certain of its men are working in outstations, it is not found feasible or convenient to obtain the receipts of the payees on the office copy of the pay bill, the head of the office concerned may, at his discretion maintain a separate acquittance roll in Form 11-B. If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill, his pay or allowance can be drawn anew under paragraph 141 when he presents himself to receive it. In cases, however, where this restriction will operate inconveniently, the amount of undisbursed pay may, at the option of the disbursing officer, be retained for any period not exceeding three months. As drawing officers are personally responsible for the sums drawn on establishment bills from the Treasury, the concession should not be availed of in cases where they are not satisfied that proper arrangements can

be made for the safe custody of the sums retained. Pay may not, under any circumstances, be placed in deposit. The leave salary of a non-gazetted Government servant on leave in India must be drawn from the Treasury from which his pay is ordinarily disbursed under the signature of the head of his office or of the gazetted Government servant authorized to sign for the head of the office, vide paragraph 47 (g), and he must make his own arrangements for getting it remitted to him see Treasury Rule 20.

NOTES—(1) The maintenance of separate acquittance rolls should be despensed with if, in any case, the combination of pay bills and acquittance rolls is not found to be feasible owing to the large size of an establishment or because some of its men are working in out-stations, the head of the office concerned may, at his discretion, maintain a separate acquittance roll on the form in present use.

(2) The provisions of paragraph 111 apply also to bills of establishment. The drawing officer should see that a responsible person is sent to cash bills and that Government money is never entrusted to low-paid servants without security. For a definition of the term "responsible person" please see Appendix XVII. See also paragraph 47-A.

(3) The orders contained in note 2 and note 5 under paragraph 110 are mutatis mutandis applicable to the disbursement of pay and allowances of a non-gazetted Government servant.

139. A bill register in Form no. 11-C should be maintained by all drawing officers. The register should be reviewed monthly by the drawing officer, or by the officer, if any, authorized to sign bills on his behalf, and the result of the review recorded thereon.

This rule applies also to cash received by a subordinate officer for payment of pay and allowance of Government servants serving under him.

140. The head of an office is not at liberty to re-adjust the pay and allowances of Government servant by giving one person more and another less than the sanctioned pay of his post ; nor may he distribute the pay of an absentee otherwise than as provided in the Fundamental Rules. But in the case of departments or establishments divided into grades there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible.

NOTE—This rule is applicable to ministerial establishment also.

Last-pay certificate

140-A. (a) The head of an office should give a last-pay certificate to a member of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the Government servant has received pay on the subscriber's establishment up till (date) inclusive and that from that date he ceased to draw pay on account of etc. It should also state the amount, if any, recoverable from the Government servant under an attachment of his pay by a court of law, the attachment order being passed on to the head of the office to which the Government servant is transferred. The certificate need not be countersigned by the Accountant General even in the case of transfer from one State or circle of audit to another but in the case of transfers out of India, the last pay certificate should be signed by the Accountant General.

The form prescribed in Appendix "V" is to be used in preparing these certificate.

(b) In the case of a Government servant discharged on pension the certificate should accompany, the application for pension, unless the applicant continues in service after submission of his application, in which case the Accountant General in issuing orders for payment will direct that no payment is to be made until the certificate is produced.

Arrear bills

141. (1) Arrears of pay, fixed allowances or leave salary shall be drawn not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the number and date together with date of encashment of the bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay, etc. A note of the arrear bill shall invariably be made in the office copy of the bills for the period to which the claim pertains over the dated initials of the drawer of the arrear bill in order to avoid the risk of the arrears being claimed over again. The drawing officer shall also record the following certificates on the arrear bill under his dated signature:

(i) that no part of the amount claimed has been drawn previously, and

(ii) that a note of the arrear claim has been made in the office copy of the bills for the period to which the claim pertains.

Subject to the conditions laid down in rule 74, arrear bills can be presented at any time and may include as many items as are necessary.

(2) For the drawal of arrears of pay and allowances etc. of a Government servant transferred from one Division/Office/Department to another in respect of whom a last pay certificate has been issued the following procedure should be adopted by the office under whose control the Government servant is currently working:

The drawing and disbursing officer of the office in which the Government servant is currently working, will prepare a "Due and Drawn Statement" in respect of arrears of pay and allowances of such Government Servant and send it to his earlier office(s) parent office as the case may be, for verification of the claim. The latter office will check these statements, make entries in their records (i.e. in the office copies of the bills) and return to the concerned drawing officer with a certificate that the arrears relating to the Government servant have been noted in the relevant office copies of the bills, on receipt of the "Due and Drawn Statement" duly vetted by the earlier office(s), the drawing and disbursing officer will prepare the arrears bills of the Government servant in the proper forms, record the necessary certificates as required and draw the bills from the Treasury and disburse the arrears to him on proper acquittance. The expenditure in this behalf will be debited to the budget provisions of his office.

In the case of Government servants transferred to foreign service/Public sector Undertakings/Government autonomous bodies the arrears will be drawn by parent offices and paid to Government servant by cheque/Bank drafts.

BACK HOME

Service books

142. Special attention is drawn to the rules regarding service books contained in the subsidiary rules made by the Government and the Comptroller and Auditor General under Fundamental Rule 74 (a) (iv). The service book is a contemporary record in minute detail of a person’s official career. No-pensionable service should be distinctly shown as such in column 2 of the service books, and every entry should be attested at the time by the head of the office.

At a fixed time early in the year the service books should be taken up for verification by the head of the office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service books should recorded in it a certificate in the following form over his signature :

"Service verified up to.....(date) from (the record from which the verification is made)."

The head of the office in recording the annual certificate should in the case of any portion of service that cannot be verified from office records, distinctly state that for the expected periods (naming them) a statement in writing by the Government servant, as well as a record of the evidence of his contemporaries, is attached to the book.

NOTE—The verification of service referred to above should be in respect of all service qualifying for pension whether permanent, provisional, temporary or officiating.

When However, a non-gazetted Government servant is transferred from one office to another the Head of the Office under whom he was originally employed, should record in two service books under his signature the result of the verification of service, with reference to pay bill and acquittance rolls in respect of the whole period during which the Government servant was employed under him before forward in the service book to the office where his services are transferred.

143. (Deleted).

144. The service books should be kept in the custody of the head of the office. When an employee is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non gazetted government servants are officiating in gazetted posts, their service books should be kept by the head of the office to which each such servant permanently belongs but when they are confiremed in such posts their service books should be forwarded to the Accountant General for record in his office.

NOTE—The head of the office may, on his own responsibility, entrust the custody of service books to the ministerial head of his office.

144 A. Attention is drawn to rule 141 and 142 of the Subsidiary Rules made by the Government in Volume II of this Handbook, which require the maintenance of service roll for certain classes of establishment for whom no service books are necessary. These service rolls should be taken up every year for verification of service and record of the necessary certificate by the head of office in the manner laid down in paragraph 142.

BACK HOME

Travelling allowances

145. *Travelling allowances, other than permanent or fixed allowances should be charged in a separate bill*. When actual expends are drawn on account of the carriage of horses or conveyances details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on the account of family us certificate must be furnished by the Government servant of the number and relationship of members of his family for whom the allowance is claimed. No other detail in these of between cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by certificate by actual expense in incurred was not less than the sum claim. The Accountant General is at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to unusually large. At convenient interval during a Government servant's tour and, as a general rule, immediately on any return to the headquarter's station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him ; this bill may be cashed at the Treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

[First sentence of para 145 substituted vide C. S. no. 73 dated 09-09-1987]

[Vitta Lekha Anubhag -1 File no. 15(3)-81]

Non-gazetted Government servants who are summoned to give evidence in a Revenue, Civil or Criminal Court will draw their travelling allowance, at the ordinary rates, on production of a certificate as inform no. 12-D.

145-A. Under paragraph 42-F, bills should be presented in the district in which the claim arises but as an exception to that rule the travelling allowance bills of the camp establishment of the Superintending Engineers and Chief Engineer of the Irrigation Departments may be cashed at the Treasury of any district within their jurisdiction in which they may happen to be touring.

Similary, the travelling allowance bills of the camp establishments of the Inspector General of Police and of his Assistant may be cashed at the Treasury of any district in which they happen to be travelling.

NOTES—(i) The travelling allowance bills of the Camp establishment of the Members of the Board of Revenue may be cashed at the Treasury of the district in which the members may happen to be touring.

(ii) The travelling allowance bills of the Pump Engineer and his staff may be cashed at the Treasuries of the Meerut, Budaun, Moradabad and Aligarh districts.

146—All T.A. bills of non gazetted Government servants and those gazetted Government servants whose pay is drawn by Heads of Offices can be presented for payment only after the claims have been passed by the controlling officer. A list of

Controlling Officers authorised to countersign travelling allowance bills will be found in Appendix-IX, Volume III of the Hand Book. The Government servant concerned should prepare their travelling allowance journals in form no. 12-A and after these are duly countersigned by the proper authority an abstract showing the totals under each head of claim for each person should be prepared in form no. 12-C for presentation at the Treasury. The original journals should either be submitted to the Accountant General direct or attached to the abstract bill.

(C.S. No. 74 Dated 9-9-87)

[Vitta (Lekha) Anubhag-1, File no. 15(3)/81]

146-A. As an exception to the general rule in para 146 above, the journals of members of the Subordinate Engineering Service, lower subordinates and members of the petty and irrigation revenue establishments of the Public Works Department should not be submitted to the Accountant General but retained in divisional offices. The journals will be subjected to a periodical test audit by the Accountant General. In such cases the abstract of travelling allowance bills should, however, be prepared in form no. 12-B for presentation at the Treasury.

(C.5. No. 75 Dated 9-9-1987)

[Vitta (Lekha) Anubhag-1. File no. 15 (3)/81]

147. When the travelling allowance bill is paid after counter-signature by the controlling officer, it will bear a certificate in the following terms : "Certified that I

have satisfied myself that the amounts included in bills drawn months

2 months

months

previous to this date, with the exception of those detailed below (of which the total amount has been refunded by reduction from this bill), have been disbursed to the Government servants therein named and their receipts taken in the acquittance roll." A similar certificate should be given on bills payable without counter-signature.

Exception—The provisions of the above paragraph do not apply to the travelling allowance bills of the Forest Department.

148. The provisions of paragraph 119 regarding the maintenance of a register of travelling allowances apply to establishments also.

149. (Deleted).

Annexure—‘A’ (See paragraph 127)

Annual statement showing the numerical strength of establishment in (current financial year)									
Name of Office	Designation of the post	Scale of pay	Total number of existing post				Total number of posts likely to be financial year		
			Permanent	Temperory			Permanent	Temperory	
				Sanctioned by Government	Sanctioned by Head of Department	Sanctioned by Head of Offices		Sanctioned by Government	San by H Dep
1	2	3	4				5		

ANNEXURE "B"

(Referred to in paragraph 146-A)

1. Public Works Department.

2. Animal Husbandary Department.

3. Agriculture Department.

4. Planning Department.

5. Panchayati Raj Department.

6. Directorate of Fruit Utilization.

7. Co-operative Department.

8. Home Guard and P. R. D. Establishment.

Definition

150. The term "contingencies" represents the following kinds of expenditure incurred in a department :

(a) Items of expenditure which are connected with the technical working of a department or represent its main or proper activities, viz.. "Purchase of medicines and apparatus in hospitals, dietary or clothing charges of the inmates of a hospital or jails ; purchase of raw materials for jail manufacture ; purchase of manure and seed in the Agriculture department ; of exhibits for a museum or books for a library."

(b) Charges which are incidental to the management of an office as an office, and which are therefore common to all departments, viz.—

"Purchase of stationery, books, periodicals and furniture ; service postage and telegram charges ; hot and cold weather charges ; pay of menials ; clothing and liveries ; office rent and other petty office expenses."

151. (Deleted).

152. The rules in this chapter apply primarily to contingencies as defined in paragraph 150, but "other expenditure" is also subject to the rules of procedure prescribed in this chapter, except in so far as it may be governed by any special rules prescribed for the purpose.

NOTE—The term "other expenditure" includes such classes of expenditure as grants to educational institutions, political pensions, scholarships, medical and of

other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants, placed at the disposal of the Governor, Commissioners and district of officers, compensation to Government servants for accidental losses, contribution to public, exhibitions, fairs and rewards. Classes of expenditure such as conservancy and works charges of the forest department ; works expenditure of the public works department, etc. are of different nature, separate rules are prescribed for them in the rules pertaining to those departments. Volumes VII and VI of the Handbook.

Classification

153. Contingent charges incurred in connection with transaction of Government business are divided into the following classes :

(a) Contract contingent charges, i.e. those for which a lump sum is allotted annually by Government within which the Government servant may incur expenditure as required without further sanction of any kind. They generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.

(b) Charges regulate by scales, such as rewards for destruction of wild animals, etc.

(c) Special contingencies, i.e. charges whether recurring or non-recurring, which cannot be incurred with out the previous sanction of superior authority.

(d) Contingencies of heads of departments and other officers, passed on fully vouched bills which do not require counter-signature.

(e) All contingent charges which cannot be dealt with under clauses (a), (b), (c) or (d) above ; these must be dealt with as countersigned contingencies, i.e. charges which are controlled and reviewed by heads of offices and departments, the control usually taking the form of countersignature after payment on a monthly bill submitted to the Accountant General.

NOTE—The classification under the above heads of the contingent charges of the several departments and officers in this State will be found in appendices B—F of the Treasury Manual.

154. Subject to any orders of Government or controlling authority, a Government servant is allowed to draw money from the Treasury or from the Bank by cheque if so authorised for contingent expenses incurred in connection with transaction of Government business within the amount allotted to him in his budget estimate or

otherwise. For ordinary expenses, previous sanction is not required, but other contingent charges should be incurred strictly in accordance with the rules and orders applicable to them. For instance, in the case of charges which are regulated by scales, previous sanction should be obtained for any departure from the scales; similarly, in the case of special contingencies the sanction of the competent authority should be obtained before a charge is incurred.

NOTES—(1) Detailed rules regarding payment of contingent bills by cheque are given in Appendix VII.

(2) The following officers have been authorised to draw cheques for payment of contingent bills :—

(i) Superintendent, Printing and Stationery, Allahabad.

(ii) General Manager, Vibhuti Glass Factory, Ramnagar, Varanasi.

(iii) Nideshak, Soochna Avam Jan Sampark Vibhag, U.P.

155. The rules and orders indicating the powers of the Government, and those regulating the powers of the Heads of Departments and other subordinate authorities in respect of contingencies and other expenditure, will be found in the Book of Financial Powers, Volume I of the Handbook.

156. No pay of any kind and no additions to pay may be charged as contingent expenditure. The pays of employees belonging to any of the several classes enumerated in Annexure "A" to this chapter will, however, be drawn on contingent bills,

NOTES—(1) The whole-time Government servants who were paid from contingencies till March 31, 1947, and were (with effect from April 1, 1914), being treated as temporary and non-pensionable and also whole-time government servants paid from contingencies till March 31, 1947, who held permanent and pensionable posts (having been taken into service, before April 1, 1914, when the posts in question were pensionable) are, with the exception of certain employees in the household of the Governor mentioned in Annexure "A" to this chapter paid from establishment section of the budget with effect from April, 1, 1947.

(2) Subject to any general or specific orders issued by Government from time to time and subject to the condition that the rates of dearness and other allowances prescribed by Government are not altered in any way, drawing officer may employ additional men paid from contingencies or sanction alterations in the rates of pay of the existing employees paid from contingencies without reference to Government so long as the budget provision is not exceeded.

(3) The rule for recurring contigencies (vide paragraph 165) does not apply to contingent payments on account of establishment paid for under rule.

(4) Inferior servants employed temporarily for short periods in connexion with a held a camp or exhibition or on other such purely seasonal or occasional work should however, continue to be paid from contingencies and it is not necessary to create temporary posts for such employees.

157. Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually paid for the period for which they were entertained inclusive of the period of notes, if any, given under paragraph 157-A. The Accountant General will call for some of the paid muster rolls (in Form no. 30-E) in each quarter and check them to see that they are properly maintained.

In the case of all other inferior servants a certificate in the following form should be furnished by the disbursing officer :

"Certified that all inferrior servants whose pay has been charged in this bill were actually entertained in the service of the Government during the period concerned."

157-A. The terms of engagement of daily rated labour in the employment of the Uttar Pradesh Government, who are paid at intervals of a week, fortnight or a month, should include express provision for a specified period of notice of termination of service except in the case of misconduct. But, labour employed for specific jobs or by way of substitutes will not be entitled to any notice ; in the case of the former, employment will terminate with the work and in the case of the latter on return of principals.

(2) The period of notice will be seven days in the case of personnel paid weekly and fourteen days in the case of those paid fortnightly or monthly. These will be the minimum periods of notice, and whenever provisions already exist prescribing a longer notice, such provision will be continued.

(3) In the absemce of an express provision for notice in the term of engagement in any case, the period of notice shall be as specified in the first sentence of sub-rule (2).

BACK HOME

General rules

158. No Government servant may, without previously obtaining an extra appropriation incur expenditure in excess of the amount provided for contingent charges under the head of the account concerned, and when a Government servant exceeds the annual appropriation he will be held personally responsible for the excess. In the case of contract contingencies disbursing officers have full liberty to expend the sanctioned grant under each major head, but excess expenditure over a contract grant can only be permitted by Government. It must be distinctly understood that when a contract allowance is once fixed it cannot, under any circumstances whatever, be exceeded without the previous sanction of the Government and that this will only be given in cases of extreme necessity. It will not be sufficient to show that unavoidable or unforeseen expenditure has to be incurred in excess of the provision under one or two items ; it must be proved to the satisfaction of the Government that the contract sum, as a whole was insufficient; and that the excess could not be met by strict economy under other heads. When a number of items are included in a lump grant saving with good management, will always be possible under some heads ; and Government servants must learn to limit their expenditure by the sum placed at their disposal. An additional appropriation, even if made, is liable to be retrenched from the appropriation of the following year.

BACK HOME

Prompt settlement of claims against the Government

159. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the appropriation of another year. If possible, expenditure should be postponed till the preparation of a new budget has given the opportunity for making provision, and till the sanction of that budget has supplied means, but on no account may charge be actually incurred in one year and thrown on the appropriation of another year.

BACK HOME

Inevitable payments

160. The want of appropriation in the estimate does not operate to prevent payment of any sums really due by the Government, nor the want of sanction to pervent record of any actual payment.

161. Money indisputably payable should never be left unpaid ; and money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It is no economy to postpone inevitable payments and it is

very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date.

NOTES—(1) For a fuller explanation of the intentions of the orders in paragraphs 159 to 161, see paragraphs 12, 95 and 104 of the Budget Manual.

(2) The provisions of paragraphs 159 to 161 are applicable not only to contingent charges dealt with in this chapter, but also generally to claims of all kinds against the Government.

162. No money should be withdrawn from the Treasury unless it is required for immediate disbursment. It is highly objectionable to draw money on contingent bills for the payment of the value of article before they are supplied, for the prosecution of works, the completion of which is likely to take considerable time or in order to prevent the lapse of appropriation. In special cases when advance payment is found necessary, the Heads of Departments and Administrative Departments of Government may draw advance up to Rs. 25,000 in each case under the rules contained in Annexure-B to this Chapter, but such advances may be made only on the distinct understanding that any loss resulting therefrom will be made good by the Government servant concerned.

In all other cases, not covered by the rules contained in Annexure-B to this Chapter and those above Rs. 25,000, prior sanction of Government in the Finance Department for drawal of advance will be necessary.

(Correction Slip no. 53, dated 24-5-1985)

[Vitta (Lekha) Anubhag-1, File no. 15/1 (1)-69.]

NOTE—For advances and payments on account in connection with civil works, see paragraph 312.

163. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill. In such a case the joint appropriation may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

164. Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from the Treasury.

Recurring Contingencies

165. No charge which binds the Government beyond a single payment may be incurred without the sanction of the competent authority.

Exception 1—The sanction of the Government is not required to the payment of municipal or cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority, and the assessment certified to by the executive engineer concerned in respect of buildings borne on the books of the Public Works Department, or in respect of other Government buildings by the departmental officers concerned. If in any case, the Head of a Department or an office considers that the assessment is excessive he may represent the matter to higher authorities.

Exception 2—The sanction of the Government is not required to the payment of electric and water charges provided that the original electric and water instalments were sanctioned by the competent authority.

NOTE—For other rules relating to recurring contingencies, see Appendix X.





Purchase of Service Postage Stamps

165-A. The use of service postage stamps should be restricted, as far as possible, to letters definitely "O.I.G.S." and so marked Government servants who indent for service stamps are required to certify that the stamps for which an indent is preferred and required for the purpose of prepaying the postage on communications which are bona fide on the service of the State or are otherwise covered by an entry in the list in rule 167 of the Indian Post Office Rules. These Government servants should be careful to distinguish between service communications and those issued on behalf of public bodies, not mentioned in the list referred to above, with whom they may be associated.

166. The following procedure should be adopted by Government servants in obtaining service postage stamps:

I—Government servants who draw money from the Treasury on contingent bills

A bill in a special form should be prepared by disbursing officers, containing provision for their acknowledgement of the receipt of the stamps indented for, and will be treated in the same way as a contingent bill for drawing cash from the

Treasury. No sub-voucher in support of the entry in the bill will be required, as no cash is paid into the Treasury.

II—Government servants who draw money by cheques from Treasuries

Cheques to be presented in payment of the value of service stamps should be drawn in favour of the Government servant (designation without name) who supplies the stamps, whether they are drawn by the Government servant who indents for the stamps, or by a departmental indenting officer on the indenting officer's requisitions and should also be accompanied with details in Form no. 42-A.

NOTE—Cheques issued by various departments for the payment of service postage stamps may be drawn in favour of Treasury Officers and accounted for direct at the Banking Treasuries without presentation at the Bank.

167. In the case referred to in rule I under paragraph 166, the Treasury Officer should pass the bill for payment by transfer, have the stamps issued, and enter the amount in the list of payments, crediting the value of the stamps to the head to which the cash realized is credited.

168. In the case referred to in rule III under paragraph 166 the stamp officer will submit the bills to the Accountant General in support of the issues in the stamp account in the same way as other Treasury Officers.

BACK HOME

Responsibility of different authorities

169. Every Government servant should exercise the same vigilance in respect of expenditure incurred in connection with transactions of Government business as a person of ordinary prudence would exercise in spending his own money. The drawing officer is responsible for seeing (1) that vouchers are prepared according to rules, (2) that the money is either required for immediate disbursement or has already been paid from the permanent advance, (3) that the expenditure is within the available appropriation, (4) that all steps have been taken with a view to obtain an additional appropriation, if the original appropriation has either been exceeded or is likely to be exceeded, and (5) that in the case of contract contingencies, the proposed expenditure does not cause any excess over the amount fixed for these contingencies.

170. The check of contingent expenditure by heads of offices should not be regarded as a matter of routine ; drawing officers are directly responsible for the final check although it may be necessary to delegate the mechanical portion of the functions to office subordinates.

BACK HOME

Responsibility of controlling authority

171. It is the duty of a countersigning officer to see (1) that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates, (2) that previous sanction for any item requiring it is attached, (3) that the requisite vouchers are all received and in order, (4) that the calculations are correct, specially (5) that the appropriations have not been exceeded or are not likely to be exceeded, and (6) that the Accountant General is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he should communicate with the disbursing officer and insist on its being checked. He should also arrange with his subordinate officers for reporting to him the expenditure to enable him to exercise a check on the total expenditure against the total appropriation under his control.

172. In every case in which there is a proportionate excess of expenditure, the bill should be submitted to and signed by the controlling officer himself, and the note mentioned in paragraph 171 should be that of the controlling officer himself and not that of any office assistant. The signature to the certificate must be distinct from that to the bills. When the controlling officer does not himself countersign the bills, he should review and sign the contingent register monthly.

172-A In cases of contingencies all sub-vouchers, whether they are to be retained in the Office of the Drawing and Disbursing Officer/Controlling Officer or to be submitted to the Accountant General, should be cancelled or so defaced or so mutilated by the Drawing and Disbursing Officer concerned that they cannot be used again.

(Correction slip no. 10, dated July 16, 1981)

[Vitta (Lekha) Anubhag-1. File no. 15 (3) /1980]

BACK HOME

Records of contingent expenditure—Contingent registers

173. A register of contingent expenditure shall be kept in each office and the initials of the head of the office or of a gazetted Government servant to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

This register will be in Form no. 13 in which the Accountant General will assign to the several columns headings suitable to the condition of each department and office. If the appropriation for contingencies of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed and a single column allotted for the more varied items; if the appropriation be parcelled out under many detailed heads, the most common will have each its own column with the appropriation noted at the top, while the rest with their appropriations will be thrown into the column of miscellaneous charges, Any charge, falling under any of the separate columns, but requiring explanation should be described in the column headed "Description" though the amount of it is entered only in the special column; and the same "Description" column will serve also for note of the month or period to which any recurring charges (e.g. rent or punkha-pullers) entered in the other column belong.

NOTES—(1) If more convenient a separate register may be maintained of each class of contingent charges (see paragraph 153).

(2) If during the absence of the head of the office and of the gazetted Government servant to whom the duty has been delegated, the entries have been initialed by any other Government servant, the register must be reviewed and the entries re-initialed by the head of the office or such gazetted Government servants on return to headquarters.

The Commissioners of Divisions may authorize their Assistants and Office Superintendents to initial items of expenditure in the contingent register.

174. As the office cashier pays away any money he will enter in the contingent register the date, name of payee, and number of sub-vouchers in the three columns of the left, and the amount in the proper column ; and, in the case of any charge requiring explanation he will also take against the description the initials of the Government servant incurring it. Regarding the entries to be made in the final columns see paragraph 185.

175. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the appropriation for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, and will include all payments under each head, as also all work bills (see paragraphs 190 and 191) from the commencement of the year up to the end of the last expired month.

Bills for Encashment

176. (a) When it is necessary to draw money for contingent expenses from the Treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or when transfer of office takes place, the cashier will rule a red ink line across the page of the contingent register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and registers before the head of the office who will carefully scrutinize the entries, initialling the entries in the contingent register if this has not already been done by him and sign the bill which the cashier will then date and number and present for payment at the Treasury.

Note : The Drawing and Disbursing Officers should as far as possible, club together the various petty claims relating to Office expenses, supplies of stores, scholarship bills etc. and prefer consolidated bill except in cases where cheque system of payment not having been introduced the bills for lesser amount for the supplies made or services rendered are to be endorsed to parties concerned.

(C. S. No. 76 Dated 9-9-1987)

[Vitta (Lekha) Anubhag-1, File No. 15 (3)/81]

(b) The heads of contingent expenditure should be entered in manuscript in the bill and the totals posted against them. In the case, however, of expenditure requiring explanation, full details of the charges should be entered in the bills except when they are given in the sub-vouchers sent to the Accountant General.

NOTES—(1) When the advance is running short, a demand may be presented in excess of the balance; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

(2) The power to draw contingent bills under their own signature has been delegated to the following officers subject to the conditions, if any noted against them:

Superintendent of Government Gardens, Allahabad, Agra and Kumaun.	
Superintendent Reformatory School, Chunar.	Contingent bills for dietary charges, clothing and bedding raw material and

	coal and other supplies for water-works should be countersigned by the Assistant Director of Education.
Head masters of Government schools.	Bills for scholarships of their schools.
Supervisor of Agricultural Schools, Uttar Pradesh, Bulandshahr.	
Sub-divisional Officer, Mus-soorie, district Dehra Dun.	In respect of all contingent bills of the sub-division.
Assistant Superintendent, Chakrata Sub-division, district Dehra Dun.	Ditto
Farm Superintendent, Hempur.	Bills on account of wages of coolies of Tarai and Bhabar Cattle Farms. The bill shall, however, be countersigned by the Deputy Director of Agriculture-in-charge of the Cattle breeding Operations.

(c) Contingent bills which include charges on account of purchase of goods on which Sales Tax has also been charged should be supported by the following certificate signed by the drawing and disbursing officer in cases where the amount of Sales Tax paid on any individual transaction exceeds the monetary limit of Rs. 200:—

"Certified that in the case of sub-vouchers attached to the bill and those retained in my office relating to the purchase of goods on which Sales Tax has been charged, the goods have not been exempted under the Central/State Sales Tax Act/or the Rules made thereunder and that the amount paid on account of Sales Tax on those goods are correct under the provisions of that Act or the rules made thereunder and that in the case of supplies against regular contracts, the relevant contract includes a specific provision that Sales Tax is payable by Government."

NOTE—The limit of Rs. 200 should-however not be taken as absolving the drawing and disbursing officers from the responsibility for verfiying the admissibility and correctness of tax falling below the above limit.

176-A. (1) Subject to any order or instruction issued by the Government in this behalf, a contingent bill for payment to suppliers, etc. which cannot be met from the permanent advance, may be endorsed for payment to the party concerned. This procedure shall not apply to cases where the disbursing officer is authorized to incur expenditure by drawing cheques on the Treasury.

(2) Whenever under the provisions of this rule a contingent bill is endorsed to a private party, the drawing officer shall, before signing the bill, obtain the specimen signature of the party on the body of the bill which he shall attest before signing the bill. The drawing officer shall simultaneously issue an advice direct (not through the endorsee) to the Treasury Officer and the Bank, giving full particulars of the bill. The bill must atonce be entered in the contingent register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

Where the endorsee wishes to collect payment on the bill through a messenger, other than a banker, the messenger must produce a letter of authority from him in Form No. 85. A copy of the form may be obtained from the drawing officer concerned.

(3) An endorsement on a contingent bill by a drawing officer in favour of a messenger is not an endorsement for the purpose of this rule.

NOTE—Endorsements will in all cases remain current for three months only, counting from the date of issue. In the case of bills issued in the last quarter of the year, however, an endoresement should be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of March.

BACK HOME

Contract Contingencies

177. (Deleted)

[Correction slip no. 11 date 16-07-1981]

[Vitta (Lekha) Anubhag-1 File no. 15(3)/80]

BACK HOME

Contingent charge not countersigned

178. Government servants whose contingent bills require no counter-signature, and who do not embody in their bills charges of any officer dealing separately with the Treasury, should draw money from the Treasury by bills in Form no. 14 showing full details of the charges.

NOTE—(1) The following illustration explains the second condition. A, whose bills do not require counter-signature, has subordinates, who hold part of his

permanent advance and replenish themselves in funds by sending paid vouchers to A and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require counter-signature; bat his subordinates are allowed to deal direct with some Treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself and as subordinates.

NOTE—(2) The limit of Rs. 1,000 referred to in Form no. 14, above which vouchers are to be submitted to the Accountant General is subject to alteration by the Comptroller and Auditor-General.

BACK HOME

Charges regulated by scales and special contingencies

179. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the abstract bill form with a full description of the charges and accompanied by sub-vouchers. In the case of special contingencies, the orders of the sanctioning authority should be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent uptodate under the sanction.

180. The following items of contingent expenditure are regulated by scale sanctioned by the Government and do not require the counter-signature of a controlling officer. They should be drawn on a special bill Form (no. 15) supported by suitable certificates printed therein :

(1) Dieting of orphans.

(2) Rewards for destruction of wild animals.

(3) Fees for registering emigrants.

(4) Clothing of peons, i.e. liveries and warm clothing.

(5) Allowances to witness and jurors attending the High Court.

(6) Diet allowance to complainants and witnesses in Civil and Sessions Courts.

(7) Diet to witnesses and assessors in criminal courts.

(8) Feed of cattle in dairy farms.

181. Bills for diet of patients in hospitals and dispensaries and in lunatic asylums should be presented for payment, accompanied by necessary vouchers in support of the charges detailed therein, together with a certificate stating the number of each class of patients reduced to single days, no detailed countersigned bills are to be submitted. In cases in which diet charges are in excess of the maximum rates prescribed by the Government, the following certificate should be recorded on the bill :

"Certified that on special medical grounds patients had to be kept for—days on a more liberal diet than that sanctioned by Government."





Countersigned Contingencies

182. In the case of contingencies countersigned after payment the number assigned to the sub-vouchers pertaining to each entry in the abstract bill (Form 16) should be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than Rs. 1,000.





Detailed Bill

183. (a) From the monthly totals of the contingent register the monthly detailed bill will, in the case of contingent charges countersigned after payment, be prepared in Form no. 17 headed not payable at the Treasury, and showing the monthly total of each column, with description of each charge requiring explanation; the numbers assigned to the sub-vouchers will be entered in detail against each item, at the foot will be memorandum of the number and date of every contingent bill cashed at the Treasury and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the Treasury within the month. *It will be signed by the Head of the office and submitted to the controlling officer, or if there be no controlling officer to the Accountant-General direct by the end of the next month..*

(Last sentence substituted and Note below this para deleted vide C. S. no. 91 dated 06-04-1989.)

[Vitta (Lekha) Anubhag-1 File no. 10(22)/82]

(b) If in any month the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

NOTES—(1) A district officer need not personally given the certificate required from a disbursing officer; he may delegate the duty to one of his gazetted subordinates.

(2) These orders touching the use and defacement of vouchers are applicable to all moneys disbursed by Government servants in their official capacity even, to take an instance, from the wards rate fund.

(3) When in paying rewards to informers, it is not considered desirable to disclose the names of the payees, a certificate in the handwriting of the district officer to the effect that the reward has been duly paid, should be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

184. On receipt of the monthly detailed bill in the office of the controlling officer, its figure will be transcribed in a register in Form No. 42-J. The bill will then be reviewed by the Controlling Officer with the sub-vouchers. Any disallowance, with the number of the sub-vouchers concerned and explanation of the objection will be noted on the bill and in the relevant column of the register, and the amounts shown in the register in the columns effected will be corrected in red-ink, the controlling officer will then, after completing all the columns of the register and signing the bill send the bills to the Accountant-General within three months.

If any correspondence is being done with the drawing and disbursing officer regarding admittance of any claim relating to detailed contingent expenditure bills, it should be ensured that final decision in the matter is taken within the aforesaid period of three months and that the detailed contingent-bills shall not be detailed.

(C. S. No. 91 Date 6-4-1989)

[Vitta (Lekha) Anubhag-1 File No. 10 (22)-82]

NOTE (1) deleted vide C. S. No. 91 dated 6-4-1989

[Vitta (Lekha) Anubhag-1 File No. 10 (22)-82

Note: In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible Government servant authorized by the countersigning officer.

185. (Deleted)

(C. S. no. 91 dated 06-04-1989)

[Vitta (Lekha)Anubhag-1 File no.10(22)-82]

Disallowance

186. After despatch of the bill to the Accountant General, the countersigning officer should comunicate any disallowance to the disbursing officer and its amount should be without fail refunded by short drawings on the next contingent bill presented at the Treasury for the same department ; therein the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct disallowed from bill of..... Rs..... " and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be redrawn ; after the total of the sub-vouchers in the next bill presented at the Treasury would be entered "Add amount of disallowance from bill of..... refunded by deduction from contingent bill no. ....., dated ....and re-allowed as per ....." the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

NOTE—(1) It will be observed that the totals in the disburser's register are those of amount charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a minus sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

Contingencies Countersigned before Payment

187. Bills for these charges should be drawn in form no. 18.

Inspecting Officers' Bill

188. An inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different Treasuries contingent bills, in the ordinary form, for recovery of contract or countersigned contingent charges, as the case may be. Thus, in the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one Treasury ; and in this case it will be well to require details at the foot of the bills of the places of payment of the several encashed bills as well as their date and amounts. But the amounts drawn will all be taken as final payments and not as advances.

Inter-departmental Transfers

189. The principles and rules prescribing the conditions under which one department of the Government may charge another department for service rendered or articles supplied to it, and the procedure to be observed in recording such charges in the Government accounts are given in Appendix IX. Petty and casual supplies made for the convenient transaction of Government business to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

NOTES—(1) This rules is subject to the provisions of paragraph 85 when different Governments are concerned.

(2) The Government have declared the Government Press as a commercial department to the extent mentioned in Appendix IX.

190. In the case of work done by a Government factory (such as a jail, workshop), or other authorized transfers, the Government servant in-charge will prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the Government servant supplied or served, who on approving the invoice, will countersign all, and return one copy to the supplying Government servant, noting the amount of the work bill in the contingent register.

The Government servant served will attach to the contingent bill for the current month another copy of the invoice, while the third copy will be filed in his office.

NOTES—(1) Bills for telephone charges should be forwarded in duplicate, one copy of which after approval and counter signature will be returned to the supplying officer.

(2) Bills in respect of stores, etc., purchased through the Indian Stores Department are not governed by this paragraph, but by the special rules framed by the Central Government. In the case of such bills, unless there are instructions to the contrary, the consignee should retain only one copy of the bill for record in his office, the particulars and amount whereof should be noted in the memorandum of expenditure in his contingent bill which need not be supported by a copy of the bill as is required in the case of other work bills mentioned in this paragraph.

(3) In the case of registration and inspection of Government boilers, the fees for which exceed Rs. 100, the Government servant applying for registration and inspection should prepare the invoice in quarduplicate and should forward with the application two copies of it, duly accepted, to the Chief Inspector of Factories and Boilers, Uttar Pradesh, one of which will be kept for record in the Chief Inspector's Office while the other will be sent by him to the Accountant General for necessary adjustment. Of the remaining two copies, one will be filed in the office of the Government servant and the other will be attached to the contingent bill for the current month.

(4) The following instructions should be printed in all forms of invoices for the supply of stores, etc. and the countersigning officer should be required to comply with them before a bill is countersigned :

It is essential for account and audit purposes that the entries below be filled in. Failure to do so will result in unnecessary delay and return of the invoice for compliance.

(i) Head of charge (Major, Minor and sub-head, primary and a secondary unit).....

(ii) Month and year to which charge relates.....

(iii) Designation of the Accounts Officer to whom the charge is debitable.....

(iv) Name of the state to which debitable.....

191. The amount of the invoice referred to in paragraph 190 will not be charged by the Government servant served as a disbursement among the charges included in the contingent bill but will be included in the statement of account at the foot of the bill in order to work out the available balance of his appropriation. Before despatching his monthly bill, he should also post the amount of the invoice in his contingent register and include it in the forward total in order that he may agree that forward total with that shown in the statement of account on his contingent bills. In the register of the countersigning officer the amount of the invoice will in like manner be separately entered.

NOTE—The Government servant served cannot charge the amount in his contingent bill, as no cash payment made but only a book adjustment in the Office of the Accountant General : but the amount available for contingent expenditure, is reduced, and so, to work out the available balance, a note is made in the register of contingent expenditure and in the statement of account at the foot of the bill.





Expenditure for other Government Servants

192. It is often expedient for a Government servant to make purchases or incur expenditure in another district making his arrangements through a Government servant in that other district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than Rs. 50 payment may be made by Bank Draft, but otherwise every Government servant who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by Bank Draft from the Government servant at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the Government servant requiring the expenditure is attached and therefore a Government servant should address his application for any service to the principal officer of his department in the district indented on, e.g., a police officer should ask the district superintendent, not the magistrate to purchase blankets for him. The magistrate in such a case would pass on the indent, or the voucher if he has supplied any article to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra appropriation, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating Government servant.

NOTE—This rule does no apply also to expenditure chargeable to local funds, or to other Governments, recovery of which shall be effected in accordance with the rules in Appendix IX.





Miscellaneous

193. Miscellaneous rules regarding contingent expenditure on certain subjects are given in Appendix X.





Refunds of Revenue

194. No useful check can be exercised over refunds of revenue in the office of the Accountant General except in cases where full details of the collections of such revenue are received in that office either in the Treasury accounts or in other documents. It is, therefore, essential that every refund should be noted against the original credit in the departmental accounts where all sums are entered in detail. The voucher for refunds (From no. 19) provides for a certificate of such note having been made.

NOTE—For rules laying down when and in what manner amounts due for payment as refunds of certain classes may be drawn and disbursed, see clause (c) of paragraph 343 and the note thereunder.

195. The Government servant who receives the refund should fill columns 1 to 5 of the form and sign the certificate at the foot, while the Treasury Officer or the Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

Exception—The credit for refund of Sales Tax shall not be verified by the Treasury Officer or Sub-Treasury Officer. Refund of Sales Tax shall be made in the manner mentioned in the Uttar Pradesh Sales Tax (Second Amendment) Rules, 1985

(Correction Slip no. 50, dated April 8, 1985)

[Vitta (Lekha) Anubhag-l, File No. 15(1)-82]

196. The sanction necessary for refunds of revenue is regulated by the orders of Government and subordinate authorities. These orders will be found in departmental manuals.

197. Refunds of stamps by courts can be made in the same way as refunds of fines. Refunds by District Officers are regulated by the rules in the Stamp Manual.





Compensation for Land

198. The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act of 1894, is regulated by the rules in Appendix XI. Detailed instructions on the subject will also be found in Chapters XIV to XXI of the Revenue Manual.

199. In the case of land acquired by private negotiations the Government servant who settles the price, etc. should draw up Form no. A prescribed for use in the case of an awards, and this should be made the basis of the subsequent payments.

200. Rules relating to the acquisition of land for railway purposes are given in Chapter XXI of the Revenue Manual.

201. Before application is made for the acquisition of land for public purposes, the necessary of the appropriation must be clearly established and an estimate framed of the compensation to be paid and of the revenue to be remitted. It should also be stated that formal acquisition under the Land Acquisition Act is considered preferable to purchase by private contract or that the latter course has been found to be impracticable. When easements are found to exist, purchase by private contract should not be adopted, inquiry should invariably be made into the existance of easements, the results being mentioned in the application for acquisition.

202. All heads of departments should report to Government in the Revenue Department whenever any land taken for a public purpose is relinquished by their department. It will be sufficient to specify the situation and area of the relinquished land.

203. When a special officer is employed for the acquisition of land for any department, the expenditure on account of pay, allowances and leave and pensionary contributions of himself and his establishment, contingencies, etc. is chargeable to that department as part of the cost of land. When the land is taken up by a civil officer, not specially employed for the work, the pay and allowances of the officer and the charges of his ordinary establishment and contingencies are finally brought to account in the Civil Department as part of the cost of the Collector’s establishment but any special charges incurred in connexion with the acquisition of the land in question, on establishment, contingencies, etc., are borne by the department for which the land is acquired (See note 2 under (8) Appendix IX).

NOTE—The above rule does not interfere with the powers of the Government to waive recovery of the special charges incurred in connexion with the acquisition of land for local bodies.

BACK HOME

Discount on Stamps

204. Discount upon stamps is allowed to certain classes of vendors upon fixed rules, and is given by deduction from the purchase money. Detailed rules on the subject will be found in the Stamp Manual.

205. (Deleted).

Secret Service Expenditure

206. The statement at the end of this paragraph shows the items paid out of the revenues of the State which it has been decided to class as Secret Service expenditure. The controlling officer mentioned in column 2 of the statement will maintain a contingent registers in Form no. 13 in which the date and the amount of each contingent bill will be entered with a note of the progressive expenditure. Within the amount of appropriation placed at his disposal each year the officer may draw bills for such sums as may be necessary. Such bills will not be supported by vouchers. The general control of the expenditure against the appropriation will be vested in the controlling officer mentioned in column 2 of the statement, who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the appropriation is voted. Every controlling officer will maintain in the form of a cash-book a secret record of all transactions connected with the, "Secret Service Expenditure." This record shall contain the amount and the date of each payment and such indication of its nature as the certifying officer mentioned in column I of the statement may consider necessary in order to enable him to discharge the responsibility placed upon him. The amounts drawn from the Treasury on contingent bills will be entered in the cash book on the receipts side, the number and the date of the bill being noted against the entry. The certifying officers mentioned in column I of the statement should conduct at least once in every year a sufficiently real administrative audit of the expenditure incurred by the officers mentioned in column 2 and furnish a certificate to the Accountant General in the following form not later than December 31, following the year to which it relates—

I certify that I have conducted an administrative audit of the expenditure and that the amount actually expended by me/..... for secret service in the year ending March 31, 19, was Rs.....; and that the balance in hand on the said March 31, 19, was Rs.....; and that this balance was surrendered by short drawing in the first bill presented during the year 19 and I declare that the interests of the public service required that the above payments should be made out of secret service funds and that they were properly so made.

The accounts of secret expenditure will not be subject to scrutiny by the Accountant General.

Statement

Officer who will certify the expenditure	Controlling officer	Head of account under which provision is made in the budget	Nature of expenditure
1	2	3	4
2. Inspector-General of Police	*Deputy Inspectors-General of Police Criminal Investigation Department, Deputy Inspector-General of Police Intelligence Department, Range Deputy Inspectors General of Police and Assistant Inspector-General, Railway Police.*	*255—Police—Non-Plan—(GA) Apradh Anusandhan Evam Satarkta (1) Guptchar Anughag (Ka) Mukhya-9 Gupta Seva Vyaya.*	*Expenditure on account of collection of secret intelligence and secret Police enquiries and investigation which are not to be divulged.*
(Correction Slip no. 47, dated March 20, 1984) *[Vitta (Lekha) Anubhag-1, File no. 15 (4)-76].*			
6. District Magistrates	*District Magistrates*	*253—Zila Prashasan—Ayojnater—Kha-Adhisthan-I—Collectory Adhisthan—Gupta Seva Vyaya* *and* *299—Vishesh Evam Pichhray Huea Kshettra (III)—Collectory Adhisthan-14—Gupta Seva Vyaya.*	*Expenditure of Development of their sources of intelligence*

(II) Commissioners of Divisions…	*Commissioners of Divisions*	*Ditto*	*Ditto.*
(III) Ayukta & Sachiva, Information Department, U.P.	*Ayukta & Sachiva, Information Department.*	*Ditto*	*Ditto.*
(IV) Director Information and Public Relations, U.P.	*Director, Information and Public Relations, U.P.*	*Ditto*	*Ditto.*
(V) Secretary to Mukhya Mantri, U.P.	*Secretary to Mukhya Mantri, U.P.*	*Ditto*	*Ditto.*
(VI) Home Secretary, Government of U.P.	*Home Secretary, Government of U.P.*	*Ditto*	*Ditto.*
(Correction Slip no. 47, dated March 20, 1984) *[Vitta (Lekha) Anubhag-1, File no. 15 (4)-76].*			
(VII) Finance Secretary Government of U. P.	*Finance Secretary Government of U. P.*	*Ditto*	*Ditto*
(Correction Slip no. 65, dated 22-08-1986) *[Vitta (Lekha) Anubhag-1, File no. 15 (4)-76]*			
8. Director of Vigilance	*Director of Vigilance*	*265—Anya Prashasanik Sevayon—Ayojnatar—Ka—Satarkta—II—Satarkta Nideshalaya—9—Gupta Seva Vyaya.*	*Expenditure on secret enquiries and investigation.*

(Correction Slip no. 47, dated March 20, 1984)

[Vitta (Lekha) Anubhag-1, File no. 15 (4)-76].

9. Secretary, Public Service Commission, U.P., Allahabad	*Secretary, Public Service Commission, U.P., Allahabad*	*251-Public service Commission, NON PLAN-A-State Public Service Commission (charged)*	*Expenditure incurrd on remunerations paid to examiners, paper setters and printing of examination papers of the examnations, held by Public Service Commission, Allahabad*
10. Director, Education U.P. (Higher Secondary)	*Secretary, Board of High School and Intermediate Education U.P. Allahabad,*	*277, Shiksha-kha Madhyamik Shiksha IX. -Anya vyaya (1) Madhyamik shiksha Parishad*	*Expenditure on printing of question papers of High School and Intermediate Examinations.*

(Correction slip no. 9 dated 05.01.1981)

[Finance (Accounts)] Section-1 File no. 15(4) /76]

207. (Deleted).

208. (Deleted).

BACK HOME

Payments of Grants-in-aid and Contributions

209. Grants-in-aid and contributions may be paid by cheque in cash, by transfer credit voucher or through a bill countersigned by the sanctioning authority or such other Government official as may be nominated for the purpose. All such bills, unless in any case Government direct otherwise, shall be prepared and vouched for by the grantees and presented to the countersigning authority as indicated above.

Orders sanctioning the payment must be quoted on the bill in each case and grantee's copy of the Government Order sanctioning the grant should also be attached to the bill. It is necessary that in every case an officer not below the rank of a drawing and disbursing officer is invariably nominated for disbursing the amount or countersigning the bill. The Treasury Officer shall refuse payment of all bills which do not bear the signature or counter-signature of the sanctioning authority or such other Government official as may be nominated in this behalf. Such bills will be drawn on Form no. 42-G.

NOTES—(i) The officer nominated for the purpose will be responsible for maintenance of the grants-in-aid register as in Annexure 'A' to this Chapter.

(ii) General rules for grants-in-aid are contained in Chapter XVI-A."

(iii) For payment of grants-in aid to Government Corporations, Boards and other Public Autonomous Bodies, the procedure laid down in Note I below Paragraph 223 should be followed.

(Correction Slip No. 43, dated February 28, 1984)

[Vitta (Lekha) Anubhag-1, File no. 19(I)/82]

209-A. Grant-in-aid to local bodies, religious charitable or educational institutions, educational scholarships etc., contributions to public exhibitions and fairs, and compensation to Government servants for accidental losses, etc. should be disbursed at the Treasury on the basis of the sanction accorded by the competent authority without the authorisation of the Accountant General (see also paragraph 209).

Compensation to non-gazetted Government servants will be drawn and disbursed by the drawing and disbursing officer. In the case of gazetted officers the bill will be countersigned by the departmental authority competent to countersign travelling allowance bills of the Government servants concerned. The drawing and disbursing officer in the case of non-gazetted Government servants and the countersigning authority in the case of gazetted officers should certify on the bill that the compensation has been sanctioned by the competent authority and that the concurrence of the Finance Department has been obtained where necessary.

BACK HOME

General

216. (a) The rules in this chapter apply to the following classes of loans and advances by the State Government.

(i) Advances to cultivators (viz.), those under the Land Improvement Loans Act (XIX of 1883) and the Agriculturists' Loans Act (XII of 1884).

(ii) Advances under special laws (e.g.) those under the Bundelkhand Encumbered Estates Act.

(iii) Advances to landholders.

(iv) Advances to municipalities and Zila Parishads.

(v) Uttar Pradesh Encumbered Estates Act Bonds.

(vi) Miscellaneous loans and advances.

(b) Rules regarding the above classes of loans and advances will be found in the rules made under the Acts referred to and in departmental manuals concerned.

217. Except where the power to sanction loans has been delegated to subordinate authorities (e.g.) in the case of those falling under class I—see rules contained in Financial Handbook, Volume I and the (Revised) Takavi Rules, the grant of loans and advances referred to in this chapter requires the previous sanction of the Government in the Finance Department.

218. Estimates for the loans to be granted under Acts XIX of 1883 and XII of 1884, shall be prepared and submitted to the Government in accordance with the procedure laid down in rules 6—15 of Chapter II of the (Revised) Takavi Rules.

219. The amount of appropriation voted by the Legislature for grant of advances to cultivators under Acts XIX of 1883 and XII of 1884 will be communicated to the Board of Revenue early in the financial year. The amount will be distributed by the Board in accordance with rules 16-17 of the (Revised) Takavi Rules. Additional appropriation, if necessary, should be asked for in accordance with the procedure laid down in rules 14-15 and 22-25 of the (Revised) Takavi Rules.

BACK HOME

Interest

220. The rates of interest to be levied on the different classes of loans and advances will be determined by Government in the Finance Department from time to time and no deviation shall be allowed without the express sanction of that department. A compound interest at a rate higher by 2½ per cent than the prevailing rate should be prescribed with the stipulation that if the instalments of principal and/or interest are paid punctually on due dates and there are no overdues, either of principal or

interest or both, in respect of the previous instalments the rate of interest to be charged shall be reduced by 2½ per cent and only simple interest will be charged. In the case of default in the punctual payment of principal and /or interest, the entire balance of the loan with interest should become recoverable at once.

All interest on loans and advances should be credited in full to the appropriate head of revenue under 'XVI Interest, irrespective of the period of the loan to which it may relate. If any principal sums lent prove irrecoverable they must, after sanction to their write off is obtained under para 238, be charged as expenditure by debit to the head '71 Misc,' and per contra credit afforded to the relevant loan head.

NOTE—In the event of a default, the borrowers will pay the equated instalment worked out with higher rate of interest together with interest thereon at the same (higher) rate from the due date of its payment till the date of actual payment.

Conditions of Repayment

221. The following are the rules under which loans and advances are usually made :

(a) The terms of loans may in very special cases be extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible.

(b) The term is to be calculated from the date on which the loan is completely raised or declared by the Government in the Finance Department to be closed.

(c) Dates may specially be fixed for the payment of the instalments.

(d) Instalments paid before the due date will be taken entirely to principal, unless, of course, any interest for a preceding period is overdue.

NOTES—(1) When a loan is advanced by the Government in instalments the first half-yearly repayment should not be demanded until six month after the last instalment is taken ; meanwhile simple interest only should be realized. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the Government in the Finance Department may at any time declare the loan closed, and order repayment of capital to begin.

(2) If in any case, particular dates in the calendar have been fixed, for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up simple interest only being recovered on the first half-

yearly date after the completion of the loan. For example, supposing a loan the interest on which is recoverable half-yearly to be completely taken up on March 31, and the interest to be payable on June 30 and December 31, following the first half-yearly instalment in repayment of principal will not be due until December 31, simple interest only will be due on the intermediate June 30.

(3) Notes 1 and 2 are applicable, mutatis, mutandis, to loans the repayments of which are made by other than half-yearly instalments.

222. The Accountant General should bring to the notice of the Government any delay on the part of a debtor in taking out the last instalment of a loan that appears to him to require the remedy referred to in note (1) under paragraph 221 above and he will take this step whether there are any dates fixed for the taking of instalments or not.





Forms of Drawing and Repaying

223. The bill on which a loan or an advance is drawn must quote the authority sanctioning it. The Accountant General's authority will not be required for the disbursement of a loan or advance subject to the provisions of Chapter XI, the Treasury Officer may authorise payment of such loan or advance only if the bill has been signed or countersigned by an authority empowered in this behalf in the sanctioning order. The authority so signing or countersigning the bill shall be responsible for watching and ensuring that the conditions attached to the loan are fulfilled and that the recoveries are effected in time according to the terms of the loan. Such bills will be drawn on Form no. 42-G. The Accountant General shall, however, maintain the detailed accounts of loans sanctioned by Government or of any other loan in respect of which Government may specifically so desire, as also scheme-wise or detailed head-wise accounts of disbursements of loans sanctioned by authorities subordinate to Government and recoveries thereof. Whenever a loan is sanctioned under a new account head or detailed head of account, the sanctioning authority should clearly indicate the officer who has to maintain the detailed accounts thereof and while doing so, the sanctioning authority must keep in mind that the maintenance of the detailed accounts of all the loans sanctioned under one detailed head of account should be the sole responsibility of only one authority i.e. of the Accountant General or of the departmental officer.

Note 1—Payment of grants-in-aid, loans and share capital sanctioned to Government undertakings such as Corporations, Boards and other Public Autonomous Bodies shall be made to them by depositing the Amount by transfer credit in their respective Personal Ledger Accounts in Treasuries at their head quarters. Cheque books shall be supplied free of cost by the Treasury Officers to

the Administrators of the Personal Ledger Account authorised to operate the Account.

Provisions of this rule shall not apply in respect of grants-in-aid, loans and share capital sanctioned to Universities, Municipal Corporations, Municipalities, U. P. State Electricity Board and U. P. State Roadways Transport Corporation.

(Correction Slip No. 44, Dated February 28, 1984)

(Vitta (Lekha) Anubhag-1, File No. 19(1)-82)

Note 2—For loans and advances to Government servants see rules in Chapter XI of this Handbook.

224. The memorandum or chalan presented at the Bank Treasury or where the repayment is made by deduction from the amount of a claim against the Government, the bill for such a claim must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified. If the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount shall be quoted.

The memorandum or chalan for repayment of loan instalment or payment of interest, or both shall be presented at any Treasury located within the jurisdiction of the Accountant General on whose books the loan or advance was adjusted at the time of payment and in case it is not convenient to the loance to so present the memorandum or chalan, he shall remit the amount to the Accountant General or the departmental officer, responsible for the maintenance of detailed accounts of the loan, as the case may be, by cheque/bank draft drawn on a Bank at the place where the office of the Accountant General or the departmental officer, as the ease may be, is located.

NOTE—It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest presupposes punctual payment of the instalments and that, if any instalment is not punctually repaid, the fixed instalment will not in the end discharge the loan.

BACK HOME

Calculation of Interest

225. A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half year will be :

Number of days/365 × yearly rate of interest.

Defaults in Payment

226. Any default in the payment, of interest upon a loan advanced by the Government, or in the repayment of the principal will be promptly reported by the Accountant General to the Government.

NOTE—The responsibility imposed on the Accountant General by this rule refers only to loans the detailed accounts of which are kept by him. Default of short periods up to one month need not be reported to the Government.

227. (Deleted).

228. The sanctioning authority should ensure that a period is specified in the sanctioning order for the utilization of the loan. No loan shall be released without a binding stipulation that in case the loan is not properly utilised for the purpose for which it is sanctioned, the amount shall become immediately recoverable after the expiry of the period specified for its utilization. Borrowers should be required to adhere strictly to the terms settled for the loans made to them. Modifications of those terms in their favour can be made subsequently only for very special reasons and with the sanction of Government.

NOTES (1)—The provisions of paragraph 369-C will apply mutatis mutandis to sanctions of loans and to the Audit of the accounts of the loanees.

(2)—A certificate of utilization of the loan should be furnished to the Accountant General in every case of loan made for specific purpose, even if any Considerations are not specifically attached to the grant. The utilization certificate should be in Form no. 42-I, the words "grant-in-aid" occurring therein being substituted by the word 'Loan' Such certificates are not, however, necessary in case where (i) Loans are sanctioned not for any specific purpose or object but take the shape of a temporary financial aid as in the cases of assistance to public bodies or private institution to tide over a temporary financial crisis; and (ii) where the loans have been sanctioned to the Public Sector under takings which are in the nature of investment in the company. Repayment of loan, however, has to be watched in the usual manner.

(Correction Slip No. 3, dated April, 1980)

[Vitta (Lekha) Anubhag 1, File no. 17/2 (1) 67]

PARAGRAPH 228-A.

(i) (A) In respect of loans the detailed accounts of which are maintained in the audit offices, the authorities sanctioning the loan should furnish to the Accountant-General the utilisation certificate in respect of each individual case. The utilisation certificates should be furnished by the sanctioning authority within a reasonable time after the loan is paid to the institutions. The concerned department should prescribe, in consultations, with the Finance Department target dates for the submisson of the utilisation certificate to the Accountant General (A & E-1). The target dates should, as far as possible, be not later than 18 months from the date of sanction of the loan.

(B) Before recording the certificate, the certifying officer should take steps to satisfy himself that the conditions, on which the loan was sanctioned, have been, or, are being fulfilled. For this purpose he may require the submission to him at suitable intervals of such (C) reports statement etc. Which will establish the utilisation of loan for purposes for which it was sanctioned. The loanee institutions may also be required to furnish a certificate from its auditors that the conditions attaching to the loan have been or are being fulfilled. (D) The certificate should give details of the breaches if any of those conditions. No further loans should be sanctioned unless the sanctioning authorities are satisfied about the proper utilisation of the earlier loan sanctioned to an institution etc.

(2) Where the detailed accounts of the loans are maintained by the departmental authorities, a consolidated utilisation certificate should be furnished to the Accountant General (A & E-I) by the administrative department sanctioning the loans to institutions, bodies for the total amount of loans disbursed during each year for different purposes including the loans sanctioned by their subordinate officers under the powers, if any, delegated to them. This certificate will not cover the loans to individuals for which utilisation certificates need not be funished to the Accountant-General (A & E-I).

(B) The certificate should indicate the year-wise and object wise break-up of loans disbursed and the loans for which utilisation certificates are furnished. This certificate should show the loans disbursed separately to each sub-head of account to facilitate verification by the Accountant-General (A & E-I). In respect of such loans the period of (C) 18 months should be reckoned from the expiry of the financial year in which the loans are disbursed. The consolidated utilisation certificates in respect of such loans paid each year should, therefore, be furnished not later than September of the second succeeding financial year.

The target dates should be spceified in the letter of sanction of loan. The target dates as specified should be rigidly enforced and extension should be allowed in very exceptional circumstances in consulation with the Government in the Finance Department."

(Correction Slip No. 85, dated May 11, 1986)

[Vitta (Lekha) Anubhag-1 File no, 17/2(1)-67 T. C.]

Definition

229. The following special procedure is prescribed for the drawing and accounting of revenue advances which include takavi advances, advances under the Land Improvement Acts, and any other advances which revenue officers are allowed or directed to make in connexion with land revenue, agriculture, or famine, under any Act of the Legislature, or under any order of Government.

Treasury Accounts and Procedure

230. Revenue advances will be issued from the Treasury upon orders signed or countersigned by the Collector of the district or other duly authorized officer.

231. The Treasury department and the Accountant General will take no further cognizance of these advances beyond holding them in a separate advance account at the debit of the officer who authorizes the advance.

232. For all further accounts and supervision, the revenue department shall be responsible.

233. (i) Takavi advances may be made either direct to the parties concerned and on their receipt (stamped when, necessary) or in lump sums on abstract bills to officers disbursing takavi. See also rules 70—73 and 167—168 of the (Revised) Takavi Rules.

(ii) In the former case the charges should be supported by actual payees' receipts or where these are required for the revenue officer, by a certificate from the Collector or other duly authorized officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the revenue office.

(iii) In the latter case the following safeguards should be adopted :

(1) No officer disbursing takavi is allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last

advance taken, any balance left being at the same time refunded into the Treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the Treasury.

The disbursing officers should take the receipts of the payees on the spot as soon as the advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

Payees' receipts need not be sent with the detailed bill but a disbursement certificate should be furnished as in clause (ii) above.

The drawing and disbursing officers of the revenue advances shall submit detailed countersigned bills with disbursement certificates in support of drawals in abstract bills to countersigning authorities, who in turn shall submit the detailed countersigned bills to the Accountant General after countersignature along with the disbursement certificates.

(2) Collectors should prescribe a money limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.





Plus and Minus Memorandum

234. (a) In every Treasury whence revenue advances have been made one or more plus and minus memoranda should be kept, in which the advances should be debited and all recoveries credited. One of these plus and minus memoranda shall be the ordinary account of revenue advances and other special account shall be opened from time to time for any special officers authorized to make advances, who may, under the orders of the revenue authorities, keep and submit accounts separate from the general account of the district officer.

(b) The plus and minus memoranda maintained under clause (a) will be submitted with the monthly Treasury accounts, and will be under the order of the Accountant General, whose care it will be that they accurately represent the credits, debts and balances that pass upon his accounts in respect of revenue advances of the district or officer concerned.

235. No officer authorized to make advances may question the accuracy of the plus and minus memorandum as the record of his responsibility, otherwise than by satisfying the Accountant General of its erroneousness, and causing him to correct it. Every officer, therefore, should see that the debits and credits made to his accounts accurately correspond with those which enter his own registers and returns. If he is not the district officer, he should obtain from the Treasury a copy

of the plus and minus memorandum with which he is concerned. Special care should be taken in paying recoveries into the Treasury, that the amount of interest and of principal recovered be separately and distinctly credited, as the former must not and the latter must, be credited, in the plus and minus memorandum.

BACK HOME

Revenue Department Returns

236. With every return of revenue advances made to the revenue authorities a memorandum should be submitted setting forth the figures of the Treasury plus and minus account, and agreeing them with the figures of the return.

237. The Accountant General will, at the close of every half-years accounts, send to the Government a return showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Government to check the reconciliation prescribed in paragraph 236.

BACK HOME

Irrecoverable Loans and Advances

238. The sanction of the Government is required to the remission or write off of any irrecoverable loans or advances.

NOTE—In the case of loans granted under Acts XIX of 1883 and XII of 1884 the remission of irrecoverable balances may be sanctioned, or the recovery suspended in accordance with the rules contained in Chapter XI of the (Revised) Takavi Rules.

239. In the case of revenue advances, it is the duty of the revenue authorities, as soon as any such advance is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts, and to advice the Accountant General, in order that he may charge off the amount as expenditure and direct its being written off the Treasury plus and minus memorandum. Such irrecoverable advances should nevertheless be registered by the revenue authorities in a separate account or record, in order that any possible eventual recovery may be made; but they will not affect the treasury plus and minus memorandum, and any recoveries will be taken as revenue.

BACK HOME

Periodical Review

240. The Government receive annual reports upon outstanding loans from the Accountant General and bring the transactions under separate review.

BACK HOME

Annual Returns to be submitted by the Accountant General

241-A. The Accountant General will submit to the Government annually on September 30, a statement in Form no. 21-A showing the details of the loans and advances borne on his books, under the head "Loans and Advances by State Government." The statement should show separately the detail of each loan under each of the classes loans to municipal and Zila Parishads and loans to land-holders, etc. Loans under special laws should be classified under the different Acts of Legislature under which they have been granted, and no other details are required. Advances to cultivators should be shown in lump sums, the land improvement advances being shown separately from those for the relief of agricultural distress and other purposes. For these the first four columns and the last column of the statement need not be filled in. Before despatch these returns should be reconciled with both the ledger and the subsidiary register; the entries in the former should be borne out in all respects by the latter record, and the interest columns of the return should also be verified from the latter.

241-B. The Accountant General will also submit annually on September 30 to the Government a statement in Form 21-B of the sinking funds on account of the different loans borne on his books. The arrangement in this statement will follow that of Form 21-A. There will be no record of the progress of the sinking fund in the subsidiary registers; the interest realized on the securities of the fund will be credited with the other cash receipts in column 5 of the Form 21-B. If the investment is not exclusively in Government loans bearing interest at 4 per cent a separate detail should be submitted, showing the rate of interest borne by each part of the investment.

BACK HOME

Sanction

242 Rules regulating the grant of Advances to Government servants and others are laid down in the following paragraphs :

Advances on personal account as provided in these paragraphs may be sanctioned to Government servants subject to the following additional conditions :

Advances may be sanctioned also to such temporary Government servants who have put in a temporary service of three years or more and have been working continuously since the date of their appointment :

(i) The sanctioning authority certifies that the Government servant has a proper and regular appointment (not on ad hoc basis on a temporary or permanent post of a properly sanctioned cadre not on contract basis).

(ii) His work and conduct has been satisfactory, and his integrity is certified, and no action regarding suspension and disciplinary proceedings etc. is being taken against him.

(iii) In respect of the advance for the purchase of bicycle or other conveyance, a permanent Government servant shall stand surety for the full repayment of the advance together with interest thereon by executing a bond in Form No. 25C, and

(iv) In case the advance is made for the purchase, repair of building (including purchase of site) of a house two permanent Government servants who are not likely to retire from service before the full repayment of the advance together with interest thereon is made, shall stand surety by executing a bond in Form No. 25-D. Later on, in case the concerned temporary Government servant is confirmed in service, the sureties of the permanent Government servants shall cease.

In cases not covered in this Chapter or those in Chapter X, advances cannot be made except under the special orders of Government.

(Correction Slip no. 27 dated 15-9-83)

[Vitta (Lekha) Anubhag-1, File no. 15(2)-80]

NOTE—(1) It is not permissible to sanction an advance in circumstances in which expenditure from the revenues of the State is not permissible under any rule or order, provided that in any case where a cash grant would be within the powers of sanction of a particular authority the grant of an advance of an amount not exceeding that of the cash grant does not require the sanction of a higher authority.

NOTE—(2) Simple interest at the rate specially fixed for the purpose by Government will be charged on advances granted to Government servants for house building and for the purchase of motor cars, motor boats, motor cycles and other conveyances and in certain circumstances for the payment of special passage advances made in England by the High Commissioner for India, vide exception 2 below the notes under paragraph 249(b) and of passage overseas, the grant of

which is regulated by the rules laid down in paragraphs 244 to 247. Interest will be calculated on balances outstanding on the last day of each month.

In cases of recovery of installments through the Pay/leave salary bills, if the Government servant concerned is unable to present his claim in time for certain administrative reasons or for want of a pay slip from audit office, the deductions should in such cases be deemed to have been made in the month following the month to which the pay/leave salary relates irrespective of the actual date of its drawal.

In cases where the interest bearing advance is refunded in toto by the Government servant within a period of less than 30 days from the date of drawal, interest payable will be calculated on the basis of actual number of days for which the amount remained outstanding in that particular month/months.

Rule—(1) When an advance is drawn in more than one instalment, the rate of interest recoverable is determined with reference to the date on which the first instalment is drawn.

Audit Instruction—In cases where pay bills for a month are paid before the end of the month, an instalment of an advance recovered through the pay bill will be taken as having been refunded on the first of the following month, the normal date for disbursement of pay.

Rule—(2) In case of premature death of a Government servant, who had taken an interest bearing advance from Government, no interest should be recovered in respect of the period beyond the date of death of the Government servant on the amount of advance adjusted against death-cum-retirement gratuity or leave salary payable to his heirs or successors.

Note—(3) The terms "pay" and "substantive pay" for the purpose of the rules contained in paragraph 244 to 250 include sterling overseas pay.

Note—(4) Advances to permanent salaried industrial establishment of the Government Printing and Stationery Department, will continue to be governed by the rules in this Chapter and Chapter X..

242-A (a) Heads of Offices will effect recovery of the advances granted in accordance with the provisions of the rules in this chapter, and of interest, if any recoverable and see that the conditions attached to each advance are fulfilled,

(b) Detailed accounts in respect of individual advances, of which recovery is to be made in more than sixty instalments (advance paid under the paragraphs 244 to 246) will be maintained by the Accountant-General. In respect of these advances the Accountant General will verify the outstanding balance shown in the schedules

of recovery with those worked out in his office every month and take up the matter with Drawing Officers, if there is any discrepancy. He will send to every Drawing Officer a communication confirming the correctness of the balances shown in the schedules of recovery appended to the bills for February paid in March, or pointing out discrepancy, if any, in the same,

(c) Heads of offices will maintain detailed accounts of advance sanctioned to Government servants in terms of the Paragraph 247 in this chapter,

(Correction Slip No. 35, dated September 15, 1983)

[Vitta (Lekha) Anubhag-1, File No. 15(2)/90]





Estimates

243. The Government will prepare annually an estimate of all advances and recoveries for the coming year as can be foreseen and communicate the details of appropriation to the Accountant General.





House Building Advances

244-A. With the sanction of the Government, a Head of a Department, a Secretary to Government or a District and Sessions Judge, an advance may be granted to a Government servant—

(i) to build a house (including purchase of the site); or

(ii) to purchase a house (including the cost of effecting repairs to it); or

(iii) to rebuild a, house, provided that the rebuilding involves complete demolition of existing building; or

(iv) to effect repairs to the house, provided that such repairs are not in the nature of ordinary repairs but are required to make the house habitable and involve an outlay large in comparison with the value of the house.

An advance is permissible in bonafide cases, where the house is required for the servant’s personal residence. It may either be at the place in which he is actually

serving or at any place in India where he proposes to reside permanently after his retirement. Sanction of an advance will be subject to the following conditions :—

(a) The Government servant will be required to give an undertaking that he will not dispose of the house constructed or purchased with the advance without prior sanction of Government. Provisions of paragraph 244-E will also be complied with.

(b) The Government servant does not own any other residential house other than the ancesteral house.

Ordinarily no advance is permissible to a servant who is likely to retire before complete recovery can be effected.

Explanation—(1) Advances are given to enable a Government servant to build or purchase a house, subject to specified conditions, for his residence. Ordinarily an advance to build or purchase a second house will not he granted; and when approved will be subject to the condition that the first house must be sold and the sale-proceeds applied towards the second house. In such cases the advance will also not exceed the amount by which the sale proceeds falls short of the amount of house repairing advance admissible under paragraph 244-B (2).

Explanation—(2) The advance is also admissible for paying the premium to acquire lease-hold rights of a plot of land and construction of a house thereon.

244.b(1). The amount of house building advance–

1– The limit of an advance for the construction/purchase of a house shall now be fifty months basic pay or Rs. 2,50,000/– which ever is less. Its recovery with interest will be in maximum 240 monthly instalments.

2– The limit of an advance for repair/extension of a house shall be fifty months basic pay or Rs. 60,000 which ever is less. Its recovery with interest will be in maximum 120 monthly instalments.

Note:– The actual amount of advance payable shall not exceed the actual cost of construction/purchase/repair/extension of a house.

2. Capacity to repayment–

The repayment capacity of an applicant government servant shall be determined on the following basis:–

Remaining Service period	*Slab of repayment capacity*

(A) An employee retiring after 20 years.	*35 per cent of basic pay*
(B) An employees retiring after 10 years but before 20 years.	*40 per cent of basic pay*
(C) An employees retiring within 10 years.	*50 per cent of basic pay*

"Capacity to repayment" means that the monthly amount of instalment of repayment of the proposed advance shall not exceed the amount fixed in the slab above. In cases where the amount of monthly instalment of repayment is determined on the basis of advance admissible under sub-para (1) and (2) above is estimated to be more than the amount fixed in the slab above the amount to be sanctioned shall be reduced up to the limit on the basis of which monthly amount of the instalment of repayment shall not exceed the limit of the slab fixed above.

Note:– While determining the repayment capacity of a government servant in order to fix the amount of instalment for recovery of the sanctioned advance, the deductions already being made from the government servant's pay should also be taken into consideration to ensure that it will be possible to make recovery of the instalment so fixed.

3. Maximum cost ceiling limit–

For the purchase of house building advance the cost ceiling limit will be 150 times the basic pay of the government employees applying for house building advance subject to a minimum of Rs. 2.50 lakhs and maximum of Rs. 6 lakhs.

But where the administrative Department is satisfied on the merits of any specific case they may relax the cost ceiling up to in maximum of 25 per cent of the cost ceiling mentioned above.

In cases of houses to be purchased under the self financing scheme, the limit of the cost mentioned above shall include the cost of land and its development charges.

The advance for house building/purchase/repair/extension to state cadre officer of all India services shall be sanctioned according to the provisions of "The All India Services (House Building Advances) Rules, 1978".

C. S. no. 104 Dated: 3–10–97

[Vitta (Lekha) Anubhag–1, File No. 15(2)/80]

(4) Not more than one advance shall be made for the same house ; nor shall a servant be granted a second advance while any portion of a previous advance with

interest accured thereon in accordance with note 2 of the paragraph 242 is outstanding against him. An advance to repair a house which has been built or purchased with a previous advance may be made, but unless the Government permit otherwise, at least five years must elapse since the previous advance was drawn. Not more than one advance shall be made for repairing the same house.

[Existing para 244–B(3) is renumbered as para 244–B (4).vide C. S. no. 104 Dated: 3–10–97]

NOTE—A second advance may be sanctioned when the house, for which an advance was originally granted, is subsequently destroyed by storm, fire or other accidental cause, or when it ceases to be a Government servant's property on a partition of the family estate. The advance in such case will not be treated as a second advance for the same house.

244-C. An advance shall ordinarily be drawn in instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months. Satisfactory evidence must be produced showing that the amount of an instalment has been utilized for the purpose for which it was drawn before the next instalment is paid. When, however, the amount of an advance is small and the drawing officer certificates that it is likely to be utilized within three months, it may be drawn in one sum. When an advance is granted for the purchase of a house or the purchase of hand on which to build a house, it may also be drawn in full.

Any surplus amount left out of an advance must be refunded to the Government immediately.

244-D. Advances will be recovered by deductions from the monthly pay bills of the Government servant concerned in the number of instalments as laid down in paragraph 244-B (1) and (2). The sanctioning authority may, however, permit recovery to be made in a smaller number of instalments if the servant so desires. The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered. The amount of interest calculated in accordance with note 2 to paragraph 242 will be recovered in one or more instalments, each instalment being not appreciably greater than the instalments by which the principal was recovered.

Repayment of an advance taken in one lump-sum shall commence with the first issue of pay after the amount has been drawn. When an advance is drawn in instalments, repayment shall commence from the fourth issue of pay after the first instalment is drawn. Recovery of interest will commence from the month following that in which the whole of the principal has been repaid :

Provided that where an advance is taken on or after April 1, 1966 to build a house (including purchase of a site) or to re-build a house, where the re-building involves complete demolition of the existing building, repayment of it may, if the Government servant so desires, be permitted to commence from the thirteenth issue of pay, after the drawal of the advance or the first instalment thereof, if the recovery of the advance with interest in monthly instalments, as prescribed in the rule, can be completed within the period the Government servant remains in service.

244-E. To secure the Government from loss consequent on a servant dying or quitting service before complete repayment of an advance with interest accrued thereon in accordance with note 2 to paragraph 242, the house purchased, built or repaired together with the land on which it stands, shall be mortgaged to the Government in Form no. 22, 22-B or 23, as the case may be. The borrowing servant is responsible that the mortgage bond is registered within four months from the date of its execution. The bond, so registered, will be retained by the sanctioning authority.

Mortgaged property will be released on liquidation of the full amount due by a re-conveyance deed in Form 24.

If the advance to a Government servant is sanctioned for the purchase of a house under "Self Financing Scheme'' of a Public Sector institution which has agreed to enter into a Tripartite agreement in Form No. 22-E with the State Government and the loanee, the Government servant shall have to execute the Tripartite Agreement and also to give surety in Form No, 25 E of two permanent Government servants who are equal in rank to the applicant and who are not likely to retire before the house in question is mortgaged in favour of Government.

(Correction Slip no. 28 dated 15-9-83)

[Vitta (Lekha) Anubhag-1, File no. 15 (2)-80]

If a Government servant has taken loan from L. I. C., U. P. Avas Vikash Parishad, U. P., Sahkari Avas Sangh or Govt. of India establishment Housing Development Finance Corporation Nationalised Banks and Scheduled Banks, Canara Bank sponsored, "Can Fir Homes Ltd" in first instant for purchase of plot/house construction (including loan for purchase of a Plot/house) and has mortagaged the said plot/house in favour of the concerned financial institution in the first charge, and the amount of such loan remains insufficient for purchase/ construction of the said plot/house; the Govt. servant may also be sanctioned an advance from govt. as admissible under the rules contained in the F. H. Book for completing the purchase/construction of the said plot/house on the condition that the concerned financial institution has no objection to the concerned plot/house being mortgaged in favour of Govt. as the second charge.

In such cases for mortgaging the plot/house in favour of concerned institution in the first charge and in the second charge in favour of Government add in the end of the present concerned mortgage deeds the following :–

"Not with standing anything herein before contained it is hereby declared that the property hereby mortgaged is subject to the first charge of ..... under the deed of mortgage dated ..... registered as no.....in Book ..... Vol. ..... on pages ..... to ..... at the office of the Sub-Registrar..... on the ..... day of ..... 19 ..... and the mortgagor hereby convenants the one, the mortgagor will not create any further encumberance on the said property without the written permission of the mortgagee".

In such cases in which advance for construction/purchase of house has been sanctioned to the Govt. servant by the State Govt. and the Govt. Servant desires to take additional loan from the above mentioned financial institutions for completion of construction/ Purchase of house, he shall obtain permission from the authority who has sanctioned the advance. The permission to take a loan from the said institutions be granted only when the authority sanctioning the advance has satisfied himself that the advance sanctioned to Govt. servant is insufficient to complete the construction or purchase of the plot/house. In such cases also the said plot/house may be mortgaged in the first charge in favour of the concerned institution and in the second charge in favour of the Govt. the mortgaged Bond shall be executed in prescribed form no. 22.

At the time of retirement of the Govt. Servant it will be specifically mentioned in the "No deeds certificate" that the amount of advance sanctioned by government for purchase of plot/house, construction/renovation/extension of a house and the interest thereon has been fully recovered or an amount of Rs. of advance/ interest is still due which is to be recovered.

The Mortgaged property will be released on liquidation of the full amount due by a reconceyances deed in form no. 24 A

After recovery of house building advance with interest granted in service time of government servants and on receiving "No, dues Certificate" from Accountant General, the property (Land/House) Mortgaged as garantee against advance, in case of untimely death of the employee for demortgaging the property (Land/House) in favour of legal suceesor/suceessors (husband/wife, father/mother, real brother/brothers, son/sons etc, as the case may be) newly prescribed form no. 24 A under above rule 244 E wide be utilized.

C. S. No. 103 Dated 3.10.1997

Finance (Account) Section–1 File No. 15 (2) /80

244-F. With the sanction of Government, a servant who has been granted an advance may dispose of the house, provided he is thereby enabled to clear off at once the whole amount due, or with like sanction he may transfer it to any servant of similar or higher rank on pay not less than his, when future deductions shall be made from the pay of such servant.

244-G. The last pay certificate granted to a servant holding an advance shall specify the original amount repaid and the balance outstanding together with interest accrued in accordance with note 2 to paragraph 242.

244-H. The following procedure shall regulate the grant of such advances :

(1) An application must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the advance. In the case of an advance for the purchase of land and construction of a house on the land so purchased the applicant must state separately the amount required for purchasing the land and for building the house.

(2) The applicant must state whether he has at least ten years more to serve prior to retirement and have no intention of retiring within ten years from the date of his application ; provided that in the case of an advance for repairing a house the minimum period shall be five years. The applicant's immediate superior officer shall certify whether the statement may be accepted as correct.

(3) The applicant shall also provide satisfactory evidence of his title to the land on which the house stands or is proposed to be built. When the advances is required for the purchase of a house or land on which to construct it, the applicant shall show that he will have undisputed title to the house or land on payment of the purchase price, and that there will be no obstacle to it being mortgaged to the Government.

NOTE—This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of the Government being unable to dispose of it, should it become necessary to foreclose the mortgage. In examining the mortgagers title care should be taken to see that the lease does not prevent any subdemise by the lessee (the mortgager). The mortgage bond in such cases will be in Form 23.

In cases in which ground rent, municipal taxes and similar dues are payable to local authorities on account of land taken no lease, the sanctioning authority may, at its discretion ask the Government servant taking the advance to produce for inspection receipts for these payments within fifteen days of their falling due. If the

sanctioning authority finds that such dues have not been paid by the borrower, steps may be to recover the said dues including interest thereon, if any, from the pay of the Government servant concerned for payment to the parties concerned.

Insert the following paragraph as sub-Paragraph 4 after note below sub-paragraph (3) of this paragraph:

(4) The applicant whose land/house is in joint ownership or on joint lease with him/her and his wife/her husband; his/her real brothers; his/her father, mother, or his/her son(s) should, alongwith his/her application, submit a letter from his wife/her her husband, his/her real brother(s) his/her father, mother; his/her son(s); as the case may be, mentioning therein that he/she they are prepared to and shall mortgage as security, jointly his/her their share of the land/house in favour of Governor to ensure repayment of the advance applied for, if sanctioned to the applicant. In case of joint ownership, the land or house shall be mortgaged in Form no. 22-D and in case joint lease, in Form no. 23-A.

(Correction Slip no. 29, dated 15-9-83)

[Vitta (Lekha) Anubhag-1, File no. 15(2)-1980]

244-I. The sanctioning authority is required to satisfy himself as to the amount of the proposed advance and the applicant's title to the property or the title which he will acquire on payment of the purchase price and, further, that there will be no legal obstacle to the property being mortgaged to the Government and that the Government will have the right of foreclosing on the condition mentioned in the mortgage bond. Where there is any doubt as to the validity of that title or otherwise, the revenue and registration authorities or, if legal advice is necessary, the Government pleader of the district concerned should be consulted through the Collector under rule 73 of the Legal Remembrancer's Manual.

244-J [Deleted]

244-K. The order of sanction shall be issued only after necessary allotment of funds has been made by Government in the Finance Department in the year in which payment of the advance or a portion thereof will be made.

244-L. The sanctioning authority will maintain a register of applicants in the order in which the applications are received and shall sanction advances strictly in the order in which the applications are received, subject to completion of necessary formalities. Applications not met in a year will be carried forward to the next year.

244—M

244-M. Advance for the construction or repair of a house :—

(1) On receipt of an application, the sanctioning authority will examine the regularity of the application, with reference to the points mentioned in paragraphs 244-H (2) and 244-I

(2) After the sanctioning authority has satisfied himself on the points referred to above, he will forward to the applicant a form of mortgage bond in Form no. 22 or 23, as may be necessary, for the purpose of mortgaging the property to the Government.

(3) The applicant will execute the bond and submit it to the sanctioning authority.

(4) After the Government in the Finance Department have allotted funds the sanctioning authority may sanction the advance payable in two or more instalments. When the amount of the advance is small and the drawing officer certificates that it is likely to be utilized within three months, it may be made payable in one instalment.

(5) The order of sanction must fix a definite date within one month from the date of sanction or 31st March, whichever is earlier during which period the first instalment or the whole advance, as the case may be, must be drawn.





244—N

244-N. Advances for the purchase of land and construction of a house thereon :—
(1) The sanctioning authority will first act as in clause (1) of the preceding paragraph. On allotment of funds by Government in the Finance Department, he may sanction an advance for only so much as in required to purchase the land. The sanctioning order must fix a definite date within one month of the date of sanction or March 31, whichever is earlier, during which period the advance must be drawn.

(2) Immediately on receipt of the sanctioning order, the drawing officer will have an agreement in Form no. 22-A executed by the borrowing servant and see that it is in order. He will send it to the sanctioning authority at the same time as the bill for the advance is prepared and presented for payment. Where the applicant is authorized to sign his bill, he must similarly execute and send the agreement to the sanctioning authority at the time of drawing the advance.

(3) Within one month of the date of drawal of the advance, the borrowing servant must purchase the plot of land with the advance and execute a mortgage bond in Form no. 22-B. On receipt of the mortgage bond, and not before, the sanctioning authority may sanction a further advance of the amount required for construction of the house as in paragraph 244-M.





244-O

244-O. Advance for the purchase of a house with land appurtenant thereto—The procedure set out in paragraph 244-N in regard to the purchase of land will, mutatis mutandis, apply. An agreement in Form no. 22-C and a mortgage bond in Form no. 22 will be used.





244—P——244—Q

244-P. Advance for the purchase of a house and repairs to it—The procedure set out in paragraph 224-N will mutatis mutandis, apply. An agreement in Form no. 22-A and a mortgage bond in Form no. 22 will be used.

244-Q. The sanctioning authority should invariably furnish the Accountant General within four months from the date on which the advance, or an instalment thereof, is drawn, with a certificate that a mortgage bond has been executed in the form prescribed in these rules.





Motor Car and Jeep etc.

245. The Government, a Secretary to Government, a Head of Department and a District and Sessions Judge may sanction an advance for the purchase of a motorcar, a jeep or a land rover to a Government servant when they consider that it is required for the convenient transaction of Government business and possession of the conveyance which he will use for transaction of Government business will add to the efficiency of the Government servant concerned.

(Correction Slip no. 25, dated March 26, 1983).

[Vitta (Lekha) Anubhag-1, File no. 15 (4)/75].

NOTE—(1) In paragraphs 245, 245-A to 245-N "motor-car" is also to be taken as covering a motor boat.

Note—(2) Advance for the purchase of a Motor Car may be sanctioned to the Government servants whose basic pay is Rs. 1,500 or more.

(C. S. No. 63 dated August 4, 1986.)

[Vitta (Lekha) Anubhag-1, File No. 15(4)/75].

245-A. The total amount to be advanced to a servant shall not exceed Rs. 60,000 or twenty four month's pay or the anticipated price of the motor car, whichever is least, If the actual price is less than the advance taken, the balance must be refunded to the Government immediately.

C. S. no. 59, dated July 18, 1986

[Vitta (Lekha) Anubhag-1 File no. 15 (4)/75]

NOTE—For the purposes of an advance drawn in England in respect of a motor-car, "actual price" will also include, in cases in which the advance drawn included estimates of these charges, the amount of freight actually paid on the car up to an Indian port, the cost of its insurance during the voyage and the customs duty paid in India.

245-C. (1) A Government servant who is on leave or about to proceed on leave for whom an advance has been approved by the Government will not be allowed to draw the advance earlier than a week before the expiry of the leave but a Government servant who is on leave out of India or about to proceed on leave out of India will be allowed to take it from the High Commissioner six weeks before his departure for India.

(2) A servant taking an advance from the High Commissioner within six weeks of his departure for India under clause (1), may include in the amount of the advance required charges separately estimated on account of freight on the motor-car to an Indian port and of the customs duty thereon payable in India, as also the cost of its insurance during the voyage. In the case of a Government servant who purchases a car in Europe prior to six weeks of his departure back to India, no advance will be allowed to be drawn in England, but on bringing the car into India such an officer may apply for an advance to cover the price of the car as valued on landing in India for customs purposes (which will include the freight), and the cost of insurance, plus the customs duty paid on the car. The customs receipt should be produced in both cases.

NOTE—A Government servant, who purchases a car in Europe prior to six weeks of his department back to India and who does not hold a post for which a motor-car has been definitely recognized by the Government to be necessary, should if he proposes to apply for an advance on return to India, inform the Government of his intention and obtain their consent before he brings a car to India.

245-D. Recovery of an advance will be made by deducting monthly instalments equal to one ninety-sixth part of the advance actually drawn and utilized on the purchase of a motor-car from the pay bill of the Government servant concerned. It will commence with the first issue of pay after the advance is drawn. The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered. The amount of interest calculated in accordance with note 2 to paragraph 242 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been paid.

NOTE—The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the officer receiving the advance so desires.

245-E. A motor-car purchased with an advance must be hypothecated to the Government.

245-F. A motor-car purchased with an advance must be insured. Insurance must be complete cover against loss or damage by fire, theft or accident, when the car is in use and accordingly insurance on owner driven terms is not valid. Insurance policies at a reduced rate of premium shall, however, be accepted as adequate in cases where—

(a) the owner of the car undertakes to meet the first Rs. 50 or so of a claim preferred against an insurance company in the event of an accident, or

(b) the car is not insured against accident for any seasons of the year during which it is not in use but is stored in a garage.

Insurance must also be continued throughout the period of an advance, the amount for which a car is insured at any time being not less than the outstanding balance of the advance at that time with interest accrued from the beginning of the period. If, at any time, for any reason the amount insured under a current policy is less than the outstanding balance of the advance, including interest already accrued, the Government servant will be required to refund the difference to the Government. The amount to be refunded in such a case will be recovered in not more than three monthly instalments. Failure to ensure a car or to renew the insurance policy in

time will render the Government servant liable to refund the entire outstanding balance of the advance, with interest due thereon, at once.

NOTE—The Accountant General accepts such evidence, as he consider adequate to show that a motor-car has been sufficiently insured within the specified period and that the insurance is regularly renewed at the proper time. He will bring to the notice of the Government any cases in which such evidence is not forthcoming.

245-G. Except when a servant proceeds on leave other than leave on average pay not exceeding four months or retires from service, or is transferred to a post the duties of which do not render the possession of a motor-car necessary, the previous sanction of the Government is necessary to the sale by him of a car purchased with the aid of an advance which with interest accrued in accordance with note 2, to paragraph 242, has not been fully repaid. If a servant wishes to transfer such a car to another servant who performs duties of a kind that renders the possession of a motor-car necessary, the Government may permit the transfer of the liability attaching to the car to the latter servant, provided that he records a declaration that he is aware that the car transferred to him remains subjects to the mortgage bond and that he is bound by its terms and provisions.

NOTE—In the case of Government servants recruited to the State specialist and subordinate services on or after January 1, 1936, the term "leave on average pay not exceeding four months" occurring in this rule shall be taken to mean "earned leave not exceeding 90 days."

245-H. In all cases in which car is sold before the advance received for its purchase from the Government with interest accrued in accordance with note 2 to paragraph 242 has been fully repaid the sale-proceeds must be applied, so far as may be necessary towards the re-payment of such outstanding balance. If the car is sold on the instalment system, the borrowing servant must repay in full the outstanding balance on receipt by him of the first instalment of the price : provided that when the car is sold in order that another car may be purchased, the Government may permit a servant to apply the sale-proceeds towards such purchase, subject to the following conditions ;

(a) The amount outstanding must not exceed the cost of the new car.

(b) The amount outstanding must continue to be repaid at the rate previously fixed.

(c) The new car must be insured and mortgaged to the Government as required by these rules.

245-I. (Deleted).

245-J. An advance is not admissible to a Government servant proceeding on deputation out of India.

245-K. A servant may be allowed advances to purchase more than one car at a time if it can be shown that such action is clearly desirable in the public interest, and provided that the total amount outstanding at any one time by way of Such advances against a particular servant does not exceed the limit within which advances may be given.

245-L. Advances for the purchase of motor-cars to Government servants in foreign employ may be granted from the funds of the foreign employer; and when the employer desires to make such an advance, he should apply to the Government for sanction. The Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the servant were serving directly under the Government. In special cases, however, where a Government servant's services have been lent to a municipality whose financial position will not permit of the advance being made from its funds, the Government may, at their discretion, sanction an advance from the revenues of the State, provided the servant's duties are such as to render the possession of a motor-car practically a necessity.

NOTE—The unrecovered portion of an advance for the purchase of a motor car granted to a Government servant from the funds of a foreign employer under paragraph 245-L.ibid, should be refunded by the Government servant direct to the foreign employer on his reversion from the foreign service. The Government servant concerned should make his own arrangements to remit the balance of the advance taken/interest due, etc. to the foreign employer direct by cheque/Bank Draft, and such recoveries should not be effected through pay bills etc. for remittance to foreign employer.

245-M. The order of sanction to an advance in India will be operative for a month only from the date of sanction.

245-N. The following procedure is prescribed for regulating the grant of such advances :

(1) An application must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the advance. The applicant must invariably submit a declaration to the effect that he has read the rules regulating the grant of such advances and will abide by them, and that, if he delays executing the mortgage bond or taking out insurance beyond the period mentioned in the rules, he is liable to re-pay the entire advance in one lump sum at once.

(2) The borrowing servant will execute an agreement in Form no. 25-A, at the time of preparation and presentation of his bill for the advance for payment and send it

immediately to the Government direct. He must also record on the bill that the agreement has been executed and sent to the Sanctioning authority.

Correction Slip No. 87 Dt. 9-1-89

Finance (Account)Section-1 File no.15(4)/75

(3) The borrowing servant must purchase a motor-car with the advance, and the advance must in no circumstances be utilized in obtaining a car on the hire purchase or instalment system. He must also execute mortgage bond in Form no. 25 within one month which will be reckoned from the date of execution of the agreement. A servant drawing an advance in England must execute a personal security bond in the form prescribed by the Central Government at the time of drawing the advance.

Para 245-(N) (4) and Note (1)and (2) deleted vide Correction Slip No. 87 Dt. 9-1-89

BACK HOME

Motor Cycle or Scooter

245-B. A servant may purchase a motor cycle scooter with an advance granted to him for the purchase of a motor-car, if he so desires, subject to the conditions regulating the grant of advances for the purchase of motor cycle scooter laid down in paragraph 246.

246. The Government, a Head of Department, a Secretary to Government and a District and Sessions Judge may sanction an advance to a Government servant for the purchase of a motor-cycle or scooter subject to the following conditions :

(1) Advance for the purchase of a Motor Cycle or Scooter may be sanctioned to the Government servants whose basic pay is Rs. 600 per month or more.

(C. S. No. 64, dated August 4, 1986.)

[Vitta (Lekha) Anubhag-1 File No. 15(4)/75].

(2) That the advance is given only when the Government consider that it is for the convenient transaction of Government business that the Government servant should use a motor-cycle in the discharge of his duties.

246 (3) That the amount of advance does not exceed twelve month's pay or Rs. 10,000 or eighty per cent of the anticipated price of the vehicle, whichever is least,

if the actual price paid is less than the advance taken, the balance should be forthwith refunded to the Government.

C. S. no. 60, dated July 18, 1986

[Vitta (Lekha) Anubhag-1 File no. 15 (4)/75]

(4) That the recovery is made by deducting monthly instalments equal to one-seventy second part of the advance actually drawn and utilized on the purchase of a motor-cycle or scooter from the pay bill of the Government servant concerned commencing with the first issue of pay after the advance is drawn, and that the amount of interest calculated in accordance with note 2 to paragraph 242 is recovered as laid down in paragraph 244-D. The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

(5) That, except when a Government servant proceeds on leave other than leave on average pay not exceeding four months or retires from the service of the Government or is transferred to a post, the duties of which do not render the possession of a motor-cycle necessary, the previous sanction of the Government is necessary to the sale by him of the vehicle purchased with the aid of an advance which with interest accrued in accordance with note 2 to paragraph 242 has not been fully repaid. If a Government servant wishes to transfer such a vehicle to another Government servant who performs duties of a kind that renders the possession of the vehicle necessary, the Government may permit the transfer of the liability attaching to the vehicle to the latter Government servant, provided that he records a declaration that he is aware that the vehicle transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

N.B.—In the case of Government servants recruited to the State, specialist and subordinate services on or after January 1, 1936, the term "leave on average pay not exceeding four months’’ occurring in this rule shall be taken to mean "earned leave not exceeding 120 days.’

(6) That in all cases in which a vehicle is sold before the advance received for its purchase from the Government with interest accrued in accordance with note 2 to paragraph 242 has been fully repaid, the sale-proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance, and if the vehicle is sold on the instalment system, the borrowing Government servant must repay, in full the outstanding balance on receipt by him of the first instalment of the price. Provided that when the vehicle is sold only in order that another vehicle may be purchased, the Government may permit a Government servant to apply the sale-proceeds towards such purchase, subject to the following conditions :

(a) the amount outstanding shall not be permitted to exceed the cost of the new vehicle;

(b) the amount outstanding shall continue to be repaid at the rate previously fixed;

(c) the new vehicle must be insured and mortgaged to the Government as required by these rules.

NOTE—The last sentence of paragraph 245-A and paragraphs 245-E, 245-F and 245-J to 245-N apply to this paragraph also.

246-A. Advance to a whole-time regular government servant whether temporary or permanent, whose monthly pay is rupees Four hundred or above may be sanctioned by authorities mentioned in paragraph 246 for the purchase of a moped or auto-cycle. The maximum amount of advance admissible should not exceed ten months' pay or rupees 4,500 or eighty per cent of the anticipated price of the Vehicle, whichever is less.

In the case of those employees whose pay scales have not been revised or whose services were out of the jurisdiction of the Second Pay Commission or who have not opted the Pay Scales recommended by the Second Pay Commission the D.A. sanctioned up to 1-7-79 will also be treated as a part of the basic pay for eligibility for sanction of advance for the purchase of Moped/Auto-Cycle.

The amount of advance shall be recovered by making deductions from the monthly pay bills of the Government servant in a maximum number of seventy-two installments. The rates of interest to be levied in the advance shall be same as they are determined by the government from time to time for the advances for the purchase of a motor cycle or scooter.

(C. S. No. 70, dated 15-7-87.)

[Vitta (Lekha) Anubhag-1, File No. 15(8)-84.]

Substitute the following for paragraph 246-A (as inserted vide C. S. no. 70 dated 15-07-1987):

246-A Advance to whole time regular state government servant whether temporary or permanent whose monthly basic pay is rupees eight hundred and fifty or above may be sanctioned by authorities mentioned in paragraph 246 for the purchase of a moped or autocycle. The maximum amount of advance admissible should not exceed 10 months pay or rupees 6,000/– or anticipated price of the vehicle, whichever is less.

In the case of those employees whose pay scales have been revised but have not been implemented or whose pay scales have not been revised or who have not

opted the revised pay scales, the admissibility of advance for the purchase of moped/ auto–cycle, the basic pay will be treated the estimated amount adding the following items:–

(a) The admissible basic pay in the present pay scales.

(b) The D. A. admissible on 1.1.1986 on the above basic pay.

(c) Ad hoc D. A. admissible on 1.4.1986 on the above basic pay.

(d) The total amount of three instalments of interim relief received on the above basic pay.

Advance for the purchase of moped/ auto–cycle sanctioned earlier will not be reconsidered after fixation of pay in the revised pay scales.

The amount of advance shall be recovered by making deductions from the monthly pay bills of the government servant in a maximum number of seventy instalments and the rates of interest to be levied on the sanctioned advance shall be same as they are determined by the government from time to time for the advances for purchase of a motor cycle/scooter.

The second advance to government servants for purchase of moped/ auto–cycle may be sanctioned after a period of four years from the date of receipt of last motor vehicle advance.

C. S. No. 102 Dated 30–6–93

Vitta (Lekha) Anubhag–1 File no. 15 (8) / 84

Cycle

247. The Government or other subordinate authority to whom power may be delegated, may sanction an advance to a Government servant not holding a post which would ordinarily be held by a member of an all-India service for the purchase of means of conveyance other than a motor car, a motor-boat, or a motor-cycle/scooter, subject to the following conditions :

(1) An advance will be allowed only when the post held entails duties involving touring. In the case of purchase of bicycles the advance may, however, be granted even though the post held does not entail touring, if in the opinion of the

Government the possession of a bicycle will add to the efficiency of the Government servant concerned.

(2) The total amount to be advanced to a Government servant shall not, except under the special orders of the Government, exceed Rs. 350 or two months' pay or the anticipated price of the article to be purchased, whichever is less. If the actual price paid be less than the advance taken, the balance must be immediately refunded to the Government.

C. S. No. 93 Dated : 26-10-89

Vitta (Lekha) Anubhag-1 File no. 15 (5) / 84

(3) Recovery will be made, unless the Government otherwise specially direct, by deducting monthly instalments equal to one-twelfth part of the advances from the pay bill of the Government servant concerned. It will commence with the first issue of pay after the advance is drawn. The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered. The amount of interest calculated in accordance with note 2, to paragraph 242, will be recovered as laid down in paragraph 244-D.

NOTES—(1) The Heads of Departments mentioned in rule 248 are authorized under this clause to extend, up to a maximum of twenty-four, the number of instalments in which an advance granted for the purchase of bicycle should be repaid to the Government.

(2) The recovery of an advance made under this rule must commence from the month following that in which it is taken.

(4) The article purchased with the advance will be considered to be the property of the Government until the advance with interest accrued thereon in accordance with note 2 to paragraph 242 is repaid.

(5) The advance should not be drawn by the Government servant before it is actually required for payment A breach of this rule will constitute a financial irregularity.

NOTES—(1) The Government have decided that an advance under this paragraph or under paragraph 248 may be allowed to a Government servant to purchase more than one means of conveyance at a time if it can be shown to the satisfaction of the sanctioning authority that such action is clearly desirable in the public interest, and provided that the total amount outstanding at any one time by way of such advances against a particular Government servant does not exceed the limit within which advances may be given.

(2) Advances for the purchase of bicycles must on no account be utilized on other objects. To prevent this, the head of an office, when forwarding to the Accountant General the certificate furnished by an applicant showing the actual price paid for the bicycle, should invariably add a certificate of his own to the effect that he has satisfied himself that the bicycle has been purchased for the amount stated.

248. The power to sanction advances under paragraph 247 has been delegated to—

(1) all Heads of Departments in respect of non-gazetted subordinates serving under them.

(2) Superintendents of Police in respect of sub-inspectors of police serving under them for the purchase of horses only, subject to the conditions set out in that paragraph and the further conditions—

(a) that the limit of the allotment placed at the disposal of the sanctioning authority by the Finance Department is not exceeded,

(b) that the amount of advance must not be drawn from the Treasury until it is actually required for disbursement, and

(c) if any portion of the advance is not utilized for the purpose, it must immediately be refunded into the Treasury.

Other Advances

249. Advances may also be made under the rules specified below :

(a) To a Government servant under orders of transfer or proceeding for higher studies or training at the instance of Government up to an amount not exceeding one month’s substantive pay plus the travelling allowance to which he may be entitled under the rules in consequence of the transfer etc. Such advances may be sanctioned by any authorities who should not ordinarily be of lower rank than the head of office in the department concerned. The advances should be recorded on the Government servant’s last-pay certificate. The advance of pay should be recovered from the pay of the Government servant in three equal monthly instalments beginning with the month in which a full month’s pay is drawn after the transfer etc. The advance of travelling allowance should be recovered in full on submission of the Government servant’s travelling allowance bill.

NOTES—(1) The advance referred to in this clause is also permissible to Government servant who receives orders of transfer etc. during leave.

(2) Clause (a) above does not preclude the grant of a second advance to a Government servant to cover the travelling expenses of any member of his family who under note 2(a) to paragraph 42-II of the Travelling Allowance Rules in Financial Handbook, Volume III, follows him within six months from the date of his transfer etc., and in respect of whom an advance of travelling allowance has not already been drawn.

(3) Officers competent to sanction advances under this clause may sanction such advances for themselves also.

(4) When a single lump sum advance is drawn to cover the travelling expenses both of the Government servant himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the Government servant's family do not actually make or complete the journey with him. In such a case, the Government servant should certify on each adjustment bill submitted by him that a further bill in respect of the travelling allowance of the members of his family (to be specified) who have not yet completed the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.

(5) The advance of pay under this rule may be allowed to be drawn at the new station soon after the arrival of the Government servant there on production of the last-pay certificate showing that no advance was drawn at the old station.

(6) The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

(7) No advance is admissible under clause (a) above in cases in which the transfer etc. of a Government servant does not involve a change of station.

(8) The word "pay" occurring in this paragraph is a general term and includes leave-salary.

(9) Recovery of the advance granted under this paragraphs should not commence until the Government servant concerned joins his new appointment and draws full month's pay or and leave-salary.

(10) The amount of an advance of pay granted to a Government servant, transferred to service under a foreign employer should be reimbursed to Government by the foreign employer in lump sum by sending a cheque or demand draft in favour of the Audit Officer/Accounts Officer on whose records the advance is originally booked.

(11) An advance of pay to a Government servant on his reversion from foreign service should be granted by the foreign employer only with the concurrence of the

authority competent to sanction the transfer of the Government servant to foreign service. As for its repayment to the foreign employer immediately on receipt of a demand from the foreign employer, duly supported by a copy of the cash receipt obtained from the Government servant concerned (which should be duly certified by the foreign employer) at the time of the payment of the advance, the competent authority should refund the total amount to the foreign employer by means of a bank draft. The recovery of the advance from the Government servant should be watched in the same manner as laid down under paragraph 249 (a).

(12) An advance of Travelling Allowance, which may be granted by a foreign employer to a Government servant on his reversion from foreign service, should be adjusted in the T.A. claim of the Government servant. Since this is to be borne by the foreign employer, the T.A. Bill should be sent direct to him by the Government servant.

(b) To any Government servant in the civil department provided no advance has been drawn under clause (a) above :

(i) on arrival in India on first appointment of an amount not exceeding two months' substantive pay less the amount of any advance made in England;

(ii) on return from leave other than leave on average pay not exceeding four months' or deputation out of India, not exceeding two months' substantive pay or Rs. 1,000, whichever is less, in addition to any advance made in England.

N.B.—In the case of Government servants recruited to the State specialist and subordinate services on or after January 1, 1936, the term "leave on average pay not exceeding four months" occurring in this rule shall be taken to mean "earned leave not exceeding 120 days."

NOTES—(1) The advance may be drawn under the orders of the Accountant General from any Treasury in India to be specified in such orders. Such advances as well as similar advances made in England are recoverable by monthly instalments of one-third of pay fixed in whole rupees.

Exception—(1) The recovery of an advance made under the leave rules of the Defence Department is regulated by those rules.

Exception—(2) Special passage advances made in England by the High Commissioner for India at his discretion to enable Government servants to return to duty shall be recovered in 36 monthly instalments and bear interest at the usual rate for such advances, vide note 2 under paragraph 242.

(2) The whole or any portion of the pay due to a deceased Government servant at the time of his death may be withheld in or towards liquidation of any unadjusted advance of pay made to him in England.

No demand for repayment of an unadjusted advance of pay made in England (except where security has been required) should be made against the estate of a deceased Government servant ; but in exceptional circumstances e.g. when a deceased Government servant leaves no kin entitled to share in his estate, which therefore devolves on the Government as bona vacantia), an unadjusted portion of such an advance may, under the special orders of the Government, be recovered from the estate of the deceased person.

(3) When a Government servant on arrival in India on first appointment asks for an advance and produces no last-pay certificate, an advance may be granted by the Accountant General concerned on the Government servant furnishing declaration that he has not received any advance from the High Commissioner.

(c) (i) To a gazetted or a non-gazetted Government servant (including an inspecting officer) required to proceed on a prolonged tour in the interior places which are difficult of access, an advance not exceeding 90 per cent of the anticipated amount to cover his personal travelling expenses for a period not exceeding thirty days as well as his expenses on contingent charges arising out of the tour such as those for the hire of conveyance or animals for carriage of records, tents or Government property.

(ii) To a gazetted or a non-gazetted government servant, up to 90 per cent of the anticipated amount in cases of all journeys in respect of which travelling allowances is admissible as for journeys on tour.

Notes—1. Heads of the offices are authorised to sanction advances mentioned in this rule. They may sanction such advances for themselves or any other gazetted officer in their own offices also provided the amount of the travelling allowance is not likely to be less than Rs. 200 (two hundred) at a time.

2. A second advance cannot be made to a Government servant until the first advance has been adjusted.

(C. S. no. 39, dated 20-1-1984)

[Finance (Acctts.) Sec. 1, File no. 15 (9)-72].

3. The amount of advance granted under this rule shall be adjusted within 15 days from the completion of tour or the date on which the government servant resumes duty after completion of tour."

(Correction Slip No. 100, dated 8-6-92)

[Vitta (Lekha) Anubhag-1, File No. 15(9)-72]

(d) To a Treasury Officer or Superintendent of Police for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(e) For low-suits to which the Government is a party.

NOTE—The advances mentioned in clauses (c), (e) and (I) are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or travelling expenses of the establishments.

(f) (Deleted).

(g) (Deleted).

(h) To Treasury Officers in districts where the cash transactions are conducted by the Bank two advances every month for the payment of petty pensions to pensioners of civil departments. In cases, however, where the amounts of advances cannot be determined accurately, more than two advances may be drawn according to the circumstances of each Treasury. Such advances should, however, be as few in number as possible.

NOTE—For the purposes of this rule pensions of Rs. 300 per mensem or under will be considered as petty.

(i) To district officer to meet expenses in connexion with the detection of excise cases, subject to monthly adjustment by the Accountant General on submission of a certified bill.

NOTE—The expenditure should be debited to the final head, viz. "8— State Excise—District Executive Establishment—Allowances and Honoraria—Rewards"; but the amount should be held under objection for want of a certified bill, and should on no account be allowed to remain unadjusted beyond the end of March each year.

(j) To recruits for the post of police constable by the Superintendent of Police an advance of pay not exceeding *Rs. 100* in each case. The advance will be recoverable in five monthly installments as laid down in paragraph 396 of the Police Regulations.

[Rs. 100 substituted for Rs. 5 as per C. S. no. 15 dated 06-11-1981.]

[Vitta (Lekha)Anubhag -1 File no. 15(4)/1981]

(k) To a police officer by the Inspector General of Police on the conditions laid down in paragraph 470 of the Police Regulations an advance not exceeding Rs. 300 in amount to meet the expenses of his defence in connexion with civil or criminal proceedings instituted against him otherwise than by Government in respect of any act purporting to have been done in his official capacity. The advance will be recovered or adjusted against the amount, if any, which may, on the conclusion of the case, be sanctioned by Government for payment to the police officer under the provisions of paragraphs 470 (7) (e) and 470 (8) (j) of the Police Regulations. Simple interest at 5 per cent per annum will be charged on the balances outstanding on the last day of each month. At the time of sanctioning the advance, the Inspector General of Police will determine the amount of each monthly instalment in which, should the advance become recoverable, it will be refunded. The amount of each instalment should be in whole rupees except in the case of the last instalment and should be determined in such a way that, in the event, of full recovery being necessary, the number of instalments should be reasonable having regard to the amount of advance sanctioned and the monthly pay of the recipient. Interest will be recovered in one or more instalments of the same, or nearly the same, amount as the instalments of the principal after the principal has been completely recovered.

(l) To Superintendents of Police, up to a limit of Rs. 300 in each case of the districts mentioned below,* and up to limit of Rs. 150 in each case of the other districts of the State, to meet (i) urgent contingent charges, and (ii) the travelling allowance of non-gazetted police officers and men, deputed on duty to places outside their jurisdiction—

(a) in the event of an emergency such as a communal riot or other disturbance of peace, or

(b) in connexion with dacoities or in other emergent cases.

The advance is subject to adjustment on the completion of duty or March 31, whichever is earlier.

(m) (i) To all Commandants, Provincial Pradeshik Constabulary Battalions, advances up to a limit of Rs. 300 to meet urgent contingent charges and traveling allowances of non-gazetted police officers and men in emergent cases.

(ii) Advances may also be made by the Commandant of a Pradeshik Armed Constabulary Battalion up to a limit of Rs. 400 to such company or detachment of another Battalion as may be posted within his jurisdiction, to meet the railway fare, etc. for journeys to another place in emergent cases. The money so advanced will be re-imbursed by the Commandant of the Battalion concerned through book adjustment.

(n) Deleted

(Correction Slip no. 40, dated 20-1-84).

[Vitta (Lekha) Anubhag-1, File no. 15(9)-72]

(o) (Deleted).

(p) To District Magistrates and Superintendents of Police for laying traps in bribery cases, subject to monthly adjustment by the Accountant General on submission of certified bill.

(q) To the Assistant Director Health Publicity, advance up to a limit of Rs. 300 in

*Saharanpur, Meerut, Aligarh, Agra, Bareilly, Moradabad, Kanpur, Allahabad, Jhansi, Varanasi, Gorakhpur, Lucknow, Faizabad.

each case for meeting the contingent charges in connection with exhibitions. The advance is subject to adjustment within one month from the date of drawal or before March 31, whichever is earlier.

(r) To the Deputy Director incharge, Biological Products Section, Lucknow, temporary advances up to Rs. 800 (Rupees eight hundred only) for the purchase of live-stock, fodder and other consumable articles, only in such emergencies when the contractor fails to maintain the supplies. The amount spent in excess in making purchases from the open market should be debited against the contractor for which adequate security should be taken from the the contractor at the time of entering into the contract.

"The Deputy Director, Biological Products Section may draw an amount not exceeding Rs. 5,000 at one time for the purchase of Vaccine and Antigen from IVRI, Izat Nagar, or any other agency/firm. The advance should be adjusted before the end of the financial year.

(C. S. No. 58, dated March 24, 1986.

[Vitta (Lekha) Anubhag-1, File No. 15(2)/83.]

(s) To the Director of Fruit Utilization, temporary advances up to the maximum limit of rupees five thousand in each case for meeting contingent expenditure of emergent nature, such as cost of plants and chemicals, cost of transportation of plants and fruits cost of labour on field operations, etc., in respect of various units of the Directorate. The total amount of such advances should not exceed the budget allotment provided for the purpose during the financial year. These advances should be adjusted within a period of two months or before 31st March, whichever

is earlier. They will be treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges.

(t) To the Parivahan Ayukta, Uttar Pradesh, advances not exceeding Rs. 3,200 at a time, through contingent bills to meet expenses on conveying of motor vehicles purchased at out-stations. Within this limit the Convoy Commander may be given a basic advance of Rs. 200 plus an additional amount not exceeding Rs. 50 per vehicle for meeting the incidental charges. The advance so drawn should be adjusted within a period of two months from the date of drawal, but, in any case, not beyond the 31st March of the financial year in which the advance is drawn.

(u) To the Director of Agriculture, temporary advances up to Rs. 5,000 in each case for the purchase of bullocks for Government farms. These advances should be adjusted within a period of two months or before the close of the financial year, whichever is earlier.

(v) To the Director, Government Cement Factory, Churk, Mirzapur for making advance payment of estimated amount of custom duty and post charges is respect of such of the imported machinery for which suppliers of machinery insist on receiving advance payment of such charges before clearance from the port. The unspent balance of the advance will be refunded without delay.

(w) To All-India Service Officers, who are entitled to the leave travel conscession under the orders of Government, up to four-fifths of the estimated amount which Government would have to reimburse in respect of the cost of the journey both ways to the home town and back. Where the Government servant and members of his family avail themselves of the leave travel concession separately, i.e. at different times, the advance can be drawn separately to the extent admissible. The advance may be drawn for both the forward and the return journeys of the Government servant and/or the members of his family at the time of commencement of the forward journey, provided the period of leave taken by the Government servant or the period of anticipated absence of the members of the family does not exceed three months or 90 days. Where the period of leave or the period of absence exceeds three months or 90 days, the advance can be drawn for the forward journey only. When an advance has been drawn for both the forward and the return journeys and later it becomes clear that the period of absence either of the officer or of the officer's family from headquarters is likely to exceed three months or 90 days, one half of the advance should be refunded to Government forthwith. Officers who are their own Controlling Officers for travelling allowance purposes, may sanction the advance to themselves. In the case of others, the sanction of the Controlling Officer would be required. The account of advance for leave travel journeys will be rendered after completion of the journeys in the same way as for an advance of travelling allowance on tour. The amount of the advance will be debited to the head of account to which the travelling allowance of the officer is finally debitable. The advance will have to be refunded forthwith, if the

outward journey is not commenced within thirty days of the grant of the advances. The travelling allowance claim in adjustment of the advance should be prepared within one month of the completion of the return journey.

(x) To the Director of Agriculture for making advance payment to the U.P. State Electricity Board on account of service connection charges in connection with electrification of tube-wells at Government Agricultural Farms against the sanctioned estimates of works. The unspent balance of the advance will be refunded without delay.

(y) To Government servants in lieu of their leave salaries at the time of proceeding on leave. The advance will be payable only in cases of earned leave or leave on private affairs and in the case of Government servants governed by F.R. 81/S.R. 157, leave on average/half average pay without medical certificate for a period of not less than 30 days or one month, as the case may be, other than leave preparatory to retirement. It will be interest free. *The amount of advance should not exceed the monthly pay together with dearness allowance / additional dearness allowance last drawn and should be in whole rupees; provided that if the period of leave exceeds 30 days or one month but does not exceed 120 days the advance may be sanctioned for the whole period of leave but drawn only for one month at a time.*. Usual deductions will be made from the advance. The advance will be admissible to permanent as well as temporary Government servants, but in the case of temporary Government servants it will be subject to the additional conditions given in paragraph 242. The authority competent to sanction advances to Government servants under paragraph 249 (a) may sanction the advance in lieu of leave salary also. The authority may sanction such an advance for himself also. The advance will be adjusted in full in the first leave salary bill of the Government servant. If the full amount of the advance cannot be so adjusted, the balance will be recovered from the next payment of pay or/and leave salary.

[The correction incorporated vide correction slip no. 12 dated 30-07-1981]

[Vitta (Lekha)Anubhag -1 File no.3/1(4)/65]

NOTES—(1) Accountant General's authority for the drawal of the advances even by gazetted officers will not be required.

(2) The amount of advance should be drawn on the bill in the form in which the pay and allowances of the Government servant are drawn. The authority sanctioning the advance must be quoted in the bill.

(3) The amount should be classified under the final head of account to which the leave salary is debitable.

(4) The last pay certificate granted to a Government servant holding the advance shall specify the original amount of advance, amount repaid and the balance outstanding.

(z) To the Pradhanacharyas of Bahudhandhi and Pravidhik Prashikshan Kendra and Adhikshaks of Ashram Type Schools, temporary advance up to Rs. 2,500 for meeting tour expenses of students. The advance should be adjusted within two months of the date of its drawal or before the close of the financial year, whichever is earlier.

(aa) To the the Director, Deputy Director and Assistant Director of Fisheries up to the maximum limits of Rs. 5,000, Rs. 2,500 and Rs. 1,000 respectively in each case to meet the expenditure on fry collection work. The advance should be adjusted within a period of two months from the date of drawal or before the close of the financial year, whichever is earlier.

(bb) To the Soochna Nideshak, advances not exceeding Rs. 2,000 in each case for organising exhibitions and Kisan Melas of Soochana Nideshalaya. The advance should be adjusted within one month of the closing of these exhibitions and Kisan Melas or before March 31, which ever is earlier. The closing date of the exhibition/Mela for which the advance is drawn should be mentioned in the sanctioning order and any change in the closing date should be intimated to the Accountant General, Uttar Pradesh also.

249-A. The Inspector General of Police is empowered to sanction—

(1) advances of pay for village chaukidars deputed to fairs and melas.

(2) advances up to a limit of Rs. 1,000 in each case to meet (i) urgent contingent charges, and (ii) the travelling expenses of non-gazetted police officers and men (a) in the event of an emergency, or (b) when large parties of police are deputed on duty to fairs and melas, or (c) when they are sent on dacoity patrols.

(3) advance equal to one month’s substantive pay and travelling allowance to head constables, naiks and constables required to attend any course of training or instructions at Moradabad or any other place. The advances of pay should be recovered from their pay in not more than nine equal monthly instalments beginning with the month in which full month’s pay is drawn after joining the course of training or instruction. The advance of travelling allowance should be recovered in full from the travelling allowance bill prepared immediately after their arrival to the place of training or instructions.

(4) temporary advances up to a limit of Rs. 10,000 (rupees ten thousand only) at a time to meet anticipated expenditure in connection with the movement of Special Police Force.

249-B. The Superintendent, Printing and Stationery, Uttar Pradesh, is authorized to draw an advance every month approximating Rs. 36,500 to pay the wages of the industrial workers of the Government Press, by drawing with-in ten days of the date on which they are due to be paid in accordance with the requirements of section 5 of the Payment of Wages Act, 1936. The advance will be adjusted subsequently within 15 days of its drawal by the submission of pay bills in accordance with the rules in Chapter VII.

249-C.The Secretary, Board of High School and Intermediate Education, Uttar Pradesh is authorised to draw temporary advances from time to time to the extent of the amount required for immediate disbursement at the rate of Rupees 2 per candidate for regular examinations and 25 paise per candidate for supplementary examinations, for meeting the expenses on examination centre charges, packages of question papers and parcels of answer books, etc. in connection with the High School and Intermediate exeminations of the Board, provided that the annual budget allotment for the purpose is not exceeded. These advances should be adjusted as early as possible but in any case not later than twelve month from the date of their drawal.

C. S. No. 107 Dated 16-10-99

[Vitta (Lekha) Anughag-1 File No. l5(1)/97]

249-D. The following officers of Agriculture Department are authorised to sanction advances up to a maximum limit of Rs. 10,000 in each case for their own offices as well as for offices subordinate to them for the purchase of such articles as cereal seeds, bhusa, gunny bags, fertilizers, manure, cotton and jute from the budget provision under the head '505–Capital Outlay on Schemes of Agricultural Improvement and Research' :

(1) All Deputy Directors and Assistant Directors of Agriculture in charge of Agricultural Regions.

(2) All Deputy Directors of Horticulture.

(3) Director, Horticulture Research Institute, Saharanpur.

(4) Horticulturist (class I) Fruit Research Station, Basti.

(5) Project Officer—District Planning Officer, in charge of Intensive District Agriculture Programme, Aligarh.

The total amount of such advances sanctioned for each office should not exceed the amount allotted to the head of that office for the purpose by the Director of Agriculture in a financial year from the budget provision under the head. The

amount of advance drawn on one bill should not exceed Rs. 2,000. The advances should be adjusted within a period of 2 months from the date of sanction or before March 31, whichever is earlier.

249-E. The Director of Industries is authorised to sanction drawal of temporary advances up to a maximum limit of Rs. 15,000 by him in respect of his own office and by the Zonal and Sub-Zonal Industries Officers in respect of other offices in their respective jurisdiction, for meeting contingent expenditure of emergent nature, such as payment of wages and railway freight (where railway credit notes are not accepted), purchase of Khadi yarn and wool, local purchase of articles when these are not available without cash payment and delivery of documents through banks where permissible. The total amount of such advances should not exceed the budget allotment provided for the purpose during the financial year. The advances should be adjusted within a period of two months or before March 31, whichever is earlier.

249-F The following officers of Animal Husbandry Department, are authorised to sanction temporary advances up to a maximum limit and for the purpose noted against them—

(l) The Director and Deputy Directors of Animal Husbandry upto a maximum limit of Rupees 25,000 and Rupees 10,000, respectively, in each case, by themselves or by District Livestock officers, for the purchase of Livestock and award of prizes at cattle-shows.

(2) The Director and Additional Director, Animal Husbandry and the Principal, Veterinary college, Mathura, upto a maximum limit of Rupees 3000, for the purchase of foreign medicines and upto Rs. 100, for the purchase of apparatus and scientific instruments.

(3) Heads of offices upto a maximum limit of Rupees 500 for the purchase of foreign medicines.

The total amount of such advances should not exceed the budget allotment provided for the purpose during the financial year. Advances for the purchase of livestock, medicines apparatus and scientific instruments should be adjusted within a period of two months or before 31st March, whichever is earlier, and those for award of prize within, one month or before March 31, which-ever is earlier.

N.B. The amount of Rupees 100, occurring in sub-paragraph (2) above has been changed to Rupees 1000, vide G.O.A-1-2018 (i)/X-15(5)/81, Dt. 15.3.1982

(C. S. No. 14, Dated 25.9.1981 and C.S. No. Dated .04.02.83)

[Vitta (Lekha) Anubhag-1 File No.15(5)/1981]

249-G. The Secretary, Legislature, is authorised to sanction drawal of temporary advances up to the maximum limit of rupees fifty thousand only on any one occasion for disbursement of travelling allowances and daily allowance to the Members of the Legislative Council and the Legislative Assembly of the State for attending the meetings of the House as also for attending the meetings of the various Committees of the Legislature. The total amount of such advances should not exceed the budget provisions for the purpose during the financial year. These advances will be drawn from the head of account to which the expenditure is finally debitable. The advances should be adjusted within a period of two months from the date of drawl or before the close of the financial year in which the advance is drawn, whichever is earlier.

A certificate should be given by the officer drawing the bill on every such advance bills as follows :

"Certified that all the advances, whether sanctioned by the Secretary, Legislature or by Government, drawn from the Treasury, except those drawn during the last two preceding months, have been fully adjusted and the adjustment bills forwarded to the Accountant General."

249-H. The Departments concerned are authorised to draw advance to the extent of amount required for immediate disbursement of travelling allowance claim of the non-official members of the Committees Commissions, including members of Parliament and State Legislature, appointed by the Government for attending its meetings. The advance will be drawn on a simple receipt on Travelling Allowance Bill form by debit to final head of account, as in the case of advance of Travelling Allowance on tour, after getting the sanction of the competent authority, attaching a copy thereof to the bill. The amount to be drawn in advance should be worked out on the basis of the entitlements of the Travelling Allowance, as admissible to Government servants of First Class vide Para 16 of Financial Handbook, Volume III, to each such member who is expected to attend the meeting and it should be restricted to the amount required for disbursement of Travelling Allowance claim for each meeting. The bills prepared and signed by the members will be countersigned by the officer authorised in this behalf and payment made on the last day of the meeting by the department concerned out of the advance drawn for the purpose. These bills will be carefully scrutinised by the department concerned before making the payment. Daily Allowance may be claimed in the bill for the full period admissible. The Travelling Allowance for onward journey and return journey will be included in the bill and the payment will be treated as final irrespective of the date of completion of the journey. However, the department concerned will obtain a formal intimation to the effect that the return journey has in fact been completed. Necessary action will immediately be taken to recover the amount of overpayments, if any, made on account of travelling allowance. It is to be understood that the certificate to be furnished by the non-officials in connection with their claim should be in conformity with the certificates furnished by gazetted

officers along with their travelling allowance bills. In order to enable the Accountant General to scrutinise the travelling allowance bill of non-official members of the Committees and Commissions etc. the names, designations and specimen signatures of the officers authorised to countersign the travelling allowance bills should be communicated to him. After the amount is disbursed to the members, the department concerned should render an account setting forth the particulars of the amount of travelling allowance drawn in advance from the treasury, giving reference to Voucher Number and date of the encashment of the bill and the amount disbursed to each individual member who attended the meeting, duly supported by the competent authority. Amounts drawn in Excess, if any, should be immediately refunded to the Treasury and the chalan enclosed alongwith the account rendered to the Accountant General. It should also be ensured that a second advance is not drawn unless the account of the first advance has been rendered to the Accountant General.

(Correction Slip No. 7, dated August 21, 1980)

[Vitta (Lekha) Anubhag-1, File No. 10 (43) 1974]

249-I—For the purchase of petrol diesel for Government vehicles in cash, the Heads of Departments and Heads of Offices may draw advance according to the actual requirement for a maximum period of one month subject to the condition that the amount of advance drawn at a time shall not exceed Rs. 25,000. The Officer drawing the advance for making cash payment to the suppliers of petrol or diesel shall be responsible for its adjustment for which purpose he will send a detailed contingent bill to the Accountant General Controlling Officer within a period of one month from the date of drawal of advance or before March 31, which ever is earlier. The second advance may not be drawn unless the amount previously drawn has been fully utilized and adjusted. The following certificate must be recorded on each such bill for the advance.

"Certified that the amount of Rs..... drawn as advance through the abstract contingent bill no .....dated .....has been adjusted vide detailed contingent bill no.....dated .....and the adjustment bill sent to the Accountant-General.

It may also be ensured that the total expenditure does not exceed the amount provided for the purpose in the budget of the concerned financial year.

(Correction Slip No. 55 dated 24-5-1985).

[Vitta (Lekha) Anubhag-I, File No. 15/1 (1)-69.]

249-J—The amount required for making 90 per cent payment of the cost of articles through banks as provided in rule 12 (1) (b) of the Appendix XVIII of this volume,

may be drawn as advance on the basis of the intimation received from the bank/supplier. The amount so drawn must be adjusted with in thirty days after the supplies have been received and verified.

C. S. No. 58 Dated 8-5-1986

[Vitta (Lekha) Anubhag, File No.23 (6)/80]

249-K. The Director U.P. State Lotteries is authorised to sanction drawal of temporary advance up to a maximum limit of Rs. 5,000 on any one occasion to meet urgent contingent expenditure in connection with the U.P. State Lottery draws. The advance should be adjusted within a period of one month from the date of drawal or before 31st March; whichever is earlier. The second advance may not be drawn unless the amount previously drawn has been fully utilised and adjusted.

It may also be ensured that the total amount of such advances should not exceed the budget allotment provided for the purpose during the financial year.

(C. S. No. 80, dated 23-12-87)

[Vitta (Lekha) Anubhag-1, File no. 15 (7)/80]

Conditions of Repayment

250. All advances are subject to adjustment by the Government servants receiving them, in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of a Government servant going on leave of any kind with allowances or on subsistence allowance. It is, however, open to the Government to order a reduction in any case in which they deem it right to do so, provided that in the case of advances under paragraphs 244 to 246 the whole amount shall be completely recovered by the due date.

250-A. The sanction for refund of the amount which has been paid in excess in repayment of the principal of the loan and/or interest thereon by a Government servant or a private individual shall be issued by the authority competent to sanction the original loan after verifying from the departmental authority/Accountant General responsible for maintaining the detailed account of the loans that such a refund is due to the loanee; the fact of having made such a verification should be indicated in the sanction. No further authority for payment from the Accountant General is necessary in the case of a gazetted Government servant. On the basis of this sanction the head of office in the case of non-gazetted

Government servant/Gazetted Government servant or departmental officer who normally disburses the loan in the case of private individuals, may draw funds by presenting a bill in Form no. 42-H, separately for amounts paid in excess on account of principal of a loan and for interest at the Treasury attaching to the bill a copy of the sanction for such refund. The head of office/departmental officer concerned shall disburse the amount to the loanee and obtain his acquittance, duly stamped where necessary. The classification on the bill for withdrawal on account of excess deposit of loan and the interest thereon shall be shown as "Minus Credit" to the head of account to which the loan was debited at the time of its payment and "Deduct Refunds" under Major Head "249—Interest Payment" respectively. The departmental officer/Accountant General who keeps the detailed account of the loan will keep a note of the sanction for the refund in the relevant loan account and when payment is actually made, the voucher number and date of payment will also be recorded and attested by the departmental officer/gazetted officer in the Accountant General's Office as the case may be.

Forms of Drawing and Repaying

251. Advances to Government servants on personal account should be drawn on form Nos. 6-A, 6-B, 6-C or 6-D, as the case may be. The authority sanctioning the advances must be quoted on the bills and a copy of the order sanctioning the advance should also be attached to the bill. The Treasury officer may authorise payment of such advances on the authority of such sanction.

NOTES—(1) The Forms No. 6-C and 6-D, exclusively meant for the advances/withdrawals for the Provident Funds will be pink colour.

NOTES—(2) The Accountant General's authority is not required for the payment of advances to gazetted and non-gazetted Government servants, sanctioned under paragraph 244 to 247.

252. If encashment of a bill for an advance on transfer is likely to delay the transfer, which is urgently necessary in the public interest, the advance may be made from the permanent advance (if any), works imprest, or other available cash in the hands of the disbursing officer concerned pending recoupment, when the bill is subsequently encashed.

253. A personal advance to a Government servant may be repaid, either in cash or by deduction in his pay or travelling allowance bill as the case may be (see rule 5 under paragraph 81)

254. In repaying an advance the memorandum presented at the Treasury or the pay bill, as the case may be, must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular Treasury where the advance was made is not necessary.

BACK HOME

General Rules

255. The Public Works Department and certain other departments of Government, viz. Jails, Agriculture, etc. obtain large amount of stores for consumption, manufacture or otherwise. The departmental officers entrusted with the care, use or consumption of these stores, are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them.

BACK HOME

Receipt of Stores

256. (1) All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government servant who should be required to give a certificate that he actually received the materials and record them in any stock register prescribed for the purpose.

(2) A department which is required to maintain regular accounts of stores under these rules shall not keep in hand any stores out side such accounts. If in any circumstances stores are received from another department or concern, not under the regular purchase or transfer system, e.g. as a gift or on the closing down of a concern, their value and quantity should be immediately adjusted in the accounts. The value of stores so received should be credited to the revenue of the State. No stores shall be accepted by the receiving department unless they are likely to be of use to that department.

BACK HOME

Issue of Stores

257. When materials are issued from stock for departmental use, manufacture or sale, etc. the Government servant in-charge of the stores should see that a requisition or indent in proper form has been made by a properly authorized

person, examine it carefully with reference to any orders or rules for the issue of stores and sign it after making suitable alterations under his dated initials, in the description and quantity of materials, if he is unable to comply with the requisition in full. The requisition or indent should be returned at once to the requisitioning officer for signature. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or despatched or from a duly authorized agent.





Accounts

258. The accounts are of two kinds—

(a) Quantities accounts, and (b) value accounts.

(a) All quantities received in or issued from stores should be entered in the stock account under the respective heads on the dates the transactions take place, and balances struck every month which should correspond to the quantities in stock at the close of each month.

(b) The value account should show the money value of the materials received in and issued from stock. The value of all the materials obtained from different sources, either by cash payment or by book adjustment should therefore, be entered on the payment side. The receipt side should show the value of materials issued from time to time at rates which should be previously fixed by competent authorities after taking into account in addition to the original price, the cost of carriage and losses from depreciation or wastage, cost of stores godown and other similar charges, but should in no case exceed the market value. A general valuation should also be made of the stock in hand at the close of each half-year at reasonably accurate price which should be reviewed from time to time and revised when necessary and then entered on the receipt side. The difference between the totals of the two columns will ordinarily show profit or loss in the operation of different classes of materials. This will enable the authorities to re-adjust the issue prices, where necessary.





Stock-taking

259. The balance in stock should be examined periodically on such date as may be prescribed for each department to see whether the balance in hand represents the

quantities as well as the value borne on the account books. Any discrepancy discovered in the verification should be fully explained and the book balance set right under orders of the competent authority, any surplus quantity being taken into the accounts as a receipt and a deficit quantity as in issue.





Purchase of Stores

260. The purchase of stores required for the use of Government departments is regulated by the rules contained in Appendix XVIII and other rules issued from time to time by the Government.





Disposal of Government Property through public auction

260-A. The rules for the disposal of Government property through public auction are contained in Appendix XIX-D.





Extent of application

261. The rules in this chapter describe the procedure to be followed by officers belonging to departments, other than the Public Works Department, in regard to works on Government buildings inclusive of residential buildings for the execution of which they are responsible. They apply also to all petty constructions and repairs whether connected with Government buildings or not for the execution of which such officers are responsible.





Definitions

262. Works are primarily divided into two classes— "Original works" and "Repairs or maintenance." Original works include all new constructions whether of entirely new works or of additions and alterations to existing works which increase the capital cost of a building or work. Repairs to newly purchased or previously abandoned buildings required to render them useable are also original works.

Repairs or maintenance includes all operations required to maintain in proper condition buildings and works in ordinary use.

A petty work is one the cost of which does not exceed Rs. 20,000, a minor work is one the cost of which exceeds Rs. 20,000, but does not exceed Rs. 1,00,000 and a major works is one the cost of which exceeds Rs. 1,00,000.

Petty and minor electrical works are defined in paragraph 277.

NOTES—(1) In the case of mixed estimates, if the amount debitable to the "Original Works" portion of the estimate is Rs. 20,000 or less then it should be treated as a petty work and not minor work although the total cost of such mixed work (including repairs) might exceed Rs. 20,000 and the departmental head should be responsible for the execution of such mixed work and for finding funds for the purpose from their own budgets. When the original works portion of a mixed estimate exceeds Rs. 20,000 then it should be treated as a minor work and the whole work including repairs should be entrusted to the Public Works Department for execution. Provision for such works should be made in the Public Works Department budget both under "Original Works" and "Repairs."

(2) When an existing building is to be re-modelled or a portion thereof is to be replaced, then, if a type of construction or material of a more costly nature than that which previously existed is to be adopted or if the proposed reconstruction will result in an increase of accommodation, only one estimate will be prepared but the estimate will be a mixed estimate part of which is chargeable to "Original Works" and part to "repairs." The amount to be charged to "Original Works" will be the total estimated cost of the work minus the original cost (estimated, if necessary) of that portion of the building which has been replaced.

Exception—When in any one estimate, the amount chargeable to "Original Works" is less than Rs. 2,000 the whole of the expenditure may be charged to repairs ; provided that if the work relates to a residential building the amount which is correctly chargeable to "Original Works" is added to capital value and taken into account in calculating the rent.

263. In the rules in this chapter, the term "local officer" denotes the district or local head of a department or office other than the Public Works Department [e.g. the District Officer, the Superintendent of Police], who is responsible for the maintenance in proper conditions of Government buildings belonging to his department and for the execution of works relating to such buildings. The Government will decide which particular Government servant will exercise the functions of the local officer in respect of particular buildings.

NOTE—In case a local officer is himself the head of his department, the functions of both the local officer and head of department under the rules in this chapter will be discharged by him.

General Rules

264. (a) The responsibility for repairs and maintenance of all departmental buildings inclusive of residential buildings with electric, sanitary and water-supply installations and for the execution of all petty works relating to those buildings devolves on the local officer of the department concerned subject to the control of the head of the department. The civil departments will be supplied by the Public Works Department with copies of the Public Works Department schedules of rates and of correction slips thereto : they will also be supplied with lists of contractors or designing agencies. The Public Works Department will, when required, assist the civil departments by advising them in regard to contracts, works accounts, record plans, register of buildings, etc. and in the case of works at headquarters, may be asked to advise in respect of specific points relating to such works.

(b) The Public Works Department is also responsible for the execution of major and minor works relating to all departmental buildings under the control of civil officers ; for the repairs and maintenance of official residences of the members and staff of the Government and also for the execution of petty works relating to those buildings. (See paragraphs 294, 297 and 298).

Exceptions

(i) The Inspector General of Prisons is responsible for the execution of all minor and major works relating to existing jails but he may, at his discretion, hand over to the Public Works Department any major or minor work requiring technical knowledge or scientific management. When he retains the responsibility for the execution of a major or minor work he will maintain initial and monthly accounts in the form and manner prescribed in the Public Works Account Rules, Volume VI of the Financial Handbook and submit them to the Accountant General.

(ii) For rules concerning the execution of annual and special repairs, petty and minor works relating to electric installations, see paragraph 277.

(iii) The works of the Forest Department whether major or minor are a carried out by that department in accordance with the rules laid down in the Financial Handbook, Volume VII. But that department may at their descretion hand over to

the Public Works Department any major or minor work requiring technical knowledge or scientific management.

(iv) When the administration, control and execution of a major or minor work is entrusted, in very special circumstances, to a head of civil department, provision of funds for the work should be made in the budget of that department.

(v) The Executive Engineer, Building Division, Transport Organisation, is responsible for the execution of minor works of the Transport Department costing up to Rs. 1,00,000 departmentally subject to the condition that the post of Executive Engineer (Building Division) is held by an Executive Engineer of the Public Works Department.

NOTES—(1) All Government buildings except kachcha buildings and groups of buildings which are in the main kachcha will be inspected every second year by an officer of the Public Works Department of rank not less than that of an assistant engineer. Superintending Engineers will determine and intimate for the information of local heads of departments in occupation which buildings in each district will be inspected by assistant engineers and which will be inspected by divisional engineers. Inspecting officers will record the results of their inspections ions on the form specified by the Chief Engineer, one copy of which they will send to the local officer and one to the Superintending Engineer. Local heads will take steps to remdy all defects brought to their notice.

(2) Any Head of Department may ask the Public Work Department to inspect a building at any time, even within a year, if he has reason to suspect its deterioration or instability.

(3) Buildings which have wooden roof beams should continue to be inspected by the Public Works Department every year as at present.

(4) The inspecting officer of the Public Works Department shall make it a special point to report whether quadrennial repairs are being carried out adequately.

264-A. (i) No building may be purchased for a public purpose without the orders of the Government to whom a survey and valuation report by the divisional engineer, approved by the head of the department, should, in all cases, be submitted.

(ii) No residential building should be built, leased, or purchased except in accordance with the rules laid down in Annexure A to this chapter.

265. (a) The following records shall be maintained in respect of departmental buildings, and local officers will be held responsible for their being kept up-to-date :

A—Non-residential and rent-free buildings not borne on the capital and revenue accounts—

(a) Record plans including land plans.

(b) Register of land in Form no. 26.

(c) Register of buildings in Form no. 28.

B—Residential buildings borne on the capital and revenue accounts—

(a) Record plans including land plans.

(b) Register of land in Form no. 26.

(c) Register of buildings in Form no. 28.

(d) Sanctioned rent statement.

(e) Capital and revenue accounts in Form no. 27.

C—Residential buildings which are not borne on the capital and revenue accounts, but which are rentable—

(a) Record plans including land plans.

(b) Register of land in Form no. 26.

(c) Register of buildings in Form no. 28.

(d) Sanctioned rent statement.

NOTE—Rent statements should be prepared in respect of rent-free residences also in cases where municipal taxes are assessed on the buildings and are recovered from the tenants in accordance with the procedure laid down in notes (2) and (3) under rule 30(c), Appendix X to this Volume.

(b) Information relating to sanitary installations, water-supply and electric installation will be entered with that concerning the building itself in the register of buildings, the sanctioned rent statement and the capital and revenue accounts.

NOTE—Where record plans do not exist for buildings such as those which have all along been in the keeping of departments in occupation, line plans should be drawn and recorded in the remarks column of the register of buildings.

266. The register of land and the land plans are records of Government property. The local officer will enter in his register all transactions as soon as they occur and will certify once a year that there are no encroachments on the land in his charge. The certificate will be sent to the Collector of the district. The local officer will maintain a complete and accurate set of land plans.

267. (Deleted).

268. The capital and revenue accounts are designed to check the expenditure on and realization of rent from residential buildings and to show the financial result of the undertaking by the Government to maintain residences for their officers. The form will be prepared after the close of every fifth financial year, reckoned from 1960-61, by the local officer with the information from his work accounts and a copy will be sent by him to the Accountant General by July 31.

The sanction of the Government in the administrative department concerned is necessary to the removal of a building from the capital and revenue accounts.

(See also "note" under paragraph 291).

269. The register of buildings is a record of Government property. It should be brought up-to-date by the local officer when there is a change in capital value.





Classification of Repairs

270. (i) Repairs to residential buildings are classified under three heads :

(a) Annual repairs, comprising items of work which are carried out every year, such as white washing or distempering wall surfaces and repairing leaks in roofs.

(b) Quadrennial repairs comprising items of works which need only be carried out once in four years, such as painting or varnishing doors and windows or repairing roads.

(c) Special repairs or repairs which do not recur at regular intervals, being chiefly renewals of structure.

(ii) Repairs to non-residential and rent-free buildings are classified under two heads :

(a) Annual repairs comprising the items of work referred to at (a) above.

(b) Special repairs comprising the items referred to at (b) and (c) above.

NOTES—(i) The duty of keeping the compounds of residential buildings clear of weeds and jungle devolves on tenants and the Government will not meet any expenditure on this account except when a house is untenanted.

(ii) Outside doors and windows of the labour quarters constructed under the Subsidized Industrial Housing Scheme of the Government, may be repainted after every two years instead of four years.

271. Expenditure debitable to annual or quadrennial repairs does not enhance the capital value of a residential building ; but part of the expenditure debitable to a special repair estimate very often does increase the capital value, for instance when a thatch roof is replaced by roof of a superior kind, e.g. by a jack-arch roof. All estimates for special repairs to residential buildings should, therefore, be dealt with under paragraph 273.

BACK HOME

Provision of Funds

272. Grants for all classes of repairs will be entered in the civil budget as reserves in lump sum placed at the disposal of heads of departments who will allot funds to local officers in the manner laid down in paragraphs 272-A—272-C.

NOTE—If the garden or lawn attached to a residence (laid out at Government expenses) is maintained by the Superintendent, Government Gardens all charges connected with its upkeep, such as malis, coolies, manure, seeds, hire of bullocks, etc., should be included by the Deputy Director of Gardens in his budget estimate. In other cases, the expenses will be met from the maintenance grants. If, however, any structural features have also been constructed at Government expense in connexion with the garden or lawn (such as cow-sheds), the maintenance charges for such features should in all cases (i.e. whether the garden or lawn is maintained by the Superintendent of Gardens or not) be included in the annual repairs allotment for the building itself but shown as a separate item. Gardens (attached to a residence) for which no rent is included in the rent statement should be maintained by the tenant and not at Government expense.

BACK HOME

Non-residential and Rent-free Buildings

272-A. (i) Heads of Departments will fix the amount to be spent on annual repairs for each building or group of buildings and supply each local officer with a list of all annual repair allotments relating to buildings in his charge. The allotments detailed in these lists will be considered as set free for expenditure by the local officer as soon as the civil budget has been sanctioned.

NOTE—The allotment for annual repairs should not be utilized for any other class of work without reference to the head of the department. Allotment for special repairs shall be made in accordance with clause (iii) below.

(ii) These allotments should be so fixed that out of the total appropriation for "maintenance and repairs" a suitable sum should remain as reserve with the head of the department for special repairs, for making additional allotments if excesses are reported on allotments for annual repairs, and also for placing a small sum at the disposal of the local officer in accordance with the provisions of paragraph 272-B. Heads of Departments should revise the list of allotments from time to time on the information obtained from competitive tendering.

(iii) Heads of Departments will allot funds for special repairs from their reserves on requisition from local officers, who should submit their demands not later than May 15. Allotments should be made as early as possible, and in computing the allotment required, no allowance should be made for work which will be done during March. (See also paragraph 273).

272-B. Heads of Departments will place at the disposal of local officers grants amounting to about one-eighth of the allotment for annual repairs for expenditure on unforeseen special repairs of an urgent nature. No single work exceeding Rs. 50 in cost will be carried out from this grant and it will not be available for expenditure on residential buildings.

BACK HOME

Residential Buildings

272-C. Allotments required for annual repairs, quadrennial repairs and special repairs to residential buildings, whether borne on the capital and revenue accounts or not, are determined when the rent statements are prepared (paragraph 279); so also are the grants required for annual repairs and special repairs to the water-supply, sanitary and electrical installations in those buildings. The grants for annual repairs will be included in the local officers' list and will be considered as set free for expenditure by the local officer as soon as the civil budget has been sanctioned, vide paragraph 272-A.

For quadrennial and special repairs, the local officers will submit their demands to the Head of the Department for an allotment from his reserve as laid down in clause (iii) of paragraph 272-A, but when making a demand for special repairs the local officers should submit an estimate also (see paragraphs 273 and 274).

NOTE—Provision for one class of repairs or work should not be utilized for another class of repairs or work without reference to the Head of the Department.

Preparation and Sanctioning of Estimates

273. (a) No estimate will be prepared for annual repairs. The system of lump sum contracts based on competitive tendering will be adopted, as far as possible, but repairs may be executed by departmental agency when suitable contractors are not obtainable. (See paragraphs 307 and 307-A). When contracts are given on the result of competitive tendering the local officers may exceed the annual repair grant for one building or group of buildings, provided there is no excess on the total grant for the buildings in his charge, but he will report the net saving to the departmental head for absorption into his reserve. He will at the same time supply the Accountant General with a list of the contracts entered into.

NOTE—The local officer should submit a statement to the departmental head showing excesses and savings on the grants in his list by such date as may be fixed by the Head of the Department for the purpose.

(b) No estimates will be prepared for quadrennial repairs to residential buildings or special repairs to non-residential buildings for which plans are unnecessary provided the work is to be done on lump sum contract basis and competitive tendering is insisted on. The local officer will apply as early as possible in the financial year for allotments for such works on a rough forecast, and non receipt of allotments from the reserve at the disposal of the Head of the Department will call for tenders. Where contracts have been entered into he will supply the Head of the Department and the Accountant General with lists of contracts.

(c) Detailed estimates are required for special repairs to a residential building and for works involving structural alterations or additions to any building where plans or drawings are required. These estimates will be submitted by the local officer through the Head of the Department to the Divisional Engineer concerned who will check them and return them to the departmental head for sanction and the allotment of funds (see paragraph 272-C). The departmental head will send one copy of this sanction to the local officer and one copy to the Accountant General.

NOTES—(1) Whenever necessary the local officer may, with the approval of the Head of the department, obtain technical advice from a private agency on the preparation of estimates for or the execution of special repairs, provided that any expenditure or fees for such advice is met from the provision for repairs.

(2) In the case of special repairs involving structural difficulties or needing technical knowledge it shall be at the option of the departments to request the Public Works Department to carry them out. The Public Works Department shall at their discretion carry out such works for the departments but in the case of works undertaken on behalf of a Commercial Department they would levy the usual percentage charges.

(3) The estimates for the rent-free residential buildings meant for the Forest staff below the rank of Range Officers may not be sent to the Divisional Engineer for check but may be sanctioned by the Forest Officer concerned in accordance with the power of sanction enumerated in Appendix IV of the Financial Handbook, Volume VII.

(d) In the case of estimates pertaining to residential buildings, the local officers should attach to each estimate a certificate to the effect that the amount included in the estimate is not greater than the sum allowed in the rent statement. If, in any case, the local officers demand more than the normal grant, they must support their demand with reasons.

274. (a) All estimates for special repairs to residential buildings, when sent to the divisional engineer will be accompanied by the sanctioned rent statement. If in accordance with Subsidiary Rule 29-C, Financial Handbook, Volume II, an increase in the capital value of the building is involved the Divisional Engineer will, in addition to making the allocation between repairs and original works, revise the rent statement. When revising the rent statement, the divisional engineer should keep in view the instruction laid down in paragraph 282-A, and Annexure B.

(b) The head of the department will sanction all estimates for buildings for which rent statements are not maintained but for buildings for which rent statements are maintained he will sanction only such estimates as contain no items chargeable to original works. All other estimates, viz., those containing items chargeable to original works and relating to buildings for which rent statements are maintained, will be sent by him with the accompanying papers to the Government for sanction (see paragraph 279).

NOTE—For rules relating to estimates for special repairs or additions and alterations to electric installations, see paragraph 277.

275. (Deleted).

275-A. In the absence of orders to the contrary from competent authority, a disbursing officer may continue to incur expenditure on the following classes of works from the commencement of a financial year :

I—All original works in progress at the end of the previous financial year;

II—Expenditure on repair works in progress and on ordinary regular repairs, and

III—Maintenance of tools and plant and the liability arising from the previous year in respect of any purchases.

275-B. Local officers will enter into contracts for all classes of repairs to the limit of the allotment for each building. They may enter into contracts in excess of individual allotments subject to the following conditions :

(a) There should be no excess on the total allotment for any one class of repairs.

(b) The tenders in excess of individual allotments should not be the only tenders received for the works in question. If there is an excess on the total allotment inspite of competition the contracts will be reduced by striking out complete items from the schedules of work and the work omitted reported to the Head of the Department. If there is an excess and no competition the local officer will either invite fresh tenders or submit the single tenders received with details of quantities and rates in support of the lump sum tendered to the Dead of the department for acceptance.

276. (Deleted).

Electric Installations

277. (1) All works in connection with the electric installation of the buildings shall be carried out under the sanction of the Deads of departments; provided that no schemes for installations are sanctioned without previous approval of the Government unless both the recurring and non-recurring cost of the installation can be met from the existing allotments at the disposal of the Dead of the department concerned. Funds should be allotted in accordance with the rules laid down in paragraphs 272, 272-A—C and 293.

(2) The following procedure shall be observed in sanctioning and preparation of the estimates for such works :

(i) For purposes of these rules electrical works cost of which does not exceed Rs. 2,000 exclusive of the cost of fans and service lines, shall be classed as "petty" works. Those costing more than Rs. 2,000 exclusive of the cost of fans and service lines, but not more than Rs. 20,000 shall be classed as "minor" works.

(ii) Annual repairs shall be carried out by the departments concerned from the funds at their disposal.

(iii) All orginal petty works and special repairs (not exceeding Rs. 2,000 exclusive of the cost of the fans and service lines in each case) shall be carried out by the departments concerned through approved electrical contractors enlisted with the Public Works Department. Public Works Department, shall be asked to prepare a rent statement (orginal or revised) if the works relate to residential buildings.

NOTES—(1) In the case of special repairs to refrigerators the estimate should be submitted to the Public Works Department for scrutiny and report whether any portion of the proposed expenditure will enhance the capital value of the refrigerator. If an increase in the capital value in involved, the estimate should be submitted to the Government in the Finance Department for sanction, otherwise the Secretary, Board of Revenue, will sanction it.

(2) All electrical installations involving three phase circuits and voltage exceeding 220 Volts irrespective of their value, shall be carried out through the Public Works Department.

(iv) Estimates for orginal minor and special repairs (exceeding Rs. 2,000 exclusive of the cost of fans and service lines, but not exceeding Rs. 20,000) shall be prepared by the Public Works Department and the works will be carried out by them after the estimate has been sanctioned and funds have been allotted by competent authority. The Public Works Department shall attach a rent statement if the works relate to residential buildings borne on the capital and revenue accounts. Estimates for fans and service lines shall not be dealt with by the Public Works Department when the total cost of the work is below Rs. 20,000. Ceiling and table fans shall be purchased by the department concerned direct from the suppliers according to the Uttar Pradesh Stores Purchase Department notifications published in the Uttar Pradesh Government Gazette, from time to time. A detailed service line quotation, shall be obtained by the departments and rates shall be checked against the schedule of rates supplied from time to time by the Public Works Department to Heads of Departments.

(v) The estimates shall be sanctioned by the competent authority in the same manner as other similar estimates relating to buildings are sanctioned.

(vi) The Public Works Department shall render service free of charge to departments other than Commercial Departments.

The following scale of fees shall be charged from the Commercial Departments and credited to revenues of the State under the appropriate head :

	Percent
(a) For examining and reporting on projects	1
(b) For obtaining and advising on tenders	½
(c) For supervision	1½
Total	3

NOTE—If the detailed estimates and drawings are prepared by the Public Works Department, item (a) will be increased by 1 percent so that the total rate of fees for preparing the detailed estimates and drawings and examining and reporting on projects will be 2 percent.

277-A. Whenever it is considered that a particular building, new or old, should be provided with lightning conductors or the old conductors need repair or renewal, the officer-in-charge should obtain an estimate for the same from the Public Works Department. The work shall be carried out by the Public Works Department. A fee at the following rates shall be charged from Commercial Departments only and credited to revenue of the State under the appropriate head:

(1) For either scrutiny or preparation of an estimate, 1 percent of the estimated cost.

(2) For obtaining and advising on tenders, 1/2 percent of the estimated cost.

(3) For supervision of the work and certifying bills, 1½ percent of the estimated cost.

(4) For testing a lighting conductor, whether new, repaired or renewed per earth plate, in accordance with the instructions laid down on the subject in the Buildings and Roads Branch Manual, Volume II, Rs. 20.

BACK HOME

Assessment and recovery of rents

278. The local officer shall maintain a register of rents of buildings in Form no. 29 and enter therein the names of all rentable buildings under his charge, showing

against each building the standard rent, as well as the name, rank, office and pay and allowance of the Government servant occupying the building.

Preparations and Sanctioning of Rent Statements

279. The Divisional Engineer is responsible for attaching to all estimates in connexion with residential buildings for which rent statements are maintained whether those buildings are borne on the capital and revenue accounts or not, a provisional rent statement in duplicate if in accordance with Subsidiary Rule 20 C, Financial Handbook, Volume II, the execution of the work will necessitate revision of the standard rent. (See paragraphs 274, 282-A, 292 and 295). To enable him to prepare the revised rent statement the local officer should invariably attach a copy of the sanctioned rent statement to every estimate relating to a residential building. The Head of the Department will obtain the sanction of Government in the administerative department to the estimate but will sanction the provisional rent statement himself after it has been verified by the Accountant General. One copy of the provisional rent statement sanctioned by the Head of the Department will be sent to the Accountant General for information and the other will be returned to the local officer with the sanctioned estimate.

NOTE—Instructions for the preparation of rent statements and calculation of rent are contained in paragraph 281-A and Annexure B.

280. The local officer will be responsible for reporting to Head of the Department and to the Accountant General the date of the completion of the work, and for recovering rent from that date at the rate sanctioned in the provisional rent statement.

281. (a) When the accounts of the work have been closed the local officer will inform the Divisional Engineer of the actual cost of the work, and will supply him with any other information that he may required to enable him to prepare a detailed rent statement. This statement the Divisional Engineer will submit for sanction to the head of the Department, through the local officer concerned and the Accountant General.

(b) A record of the actual cost of additions and alterations to residential buildings should be maintained in Form no. 29-A. This record will enable the local officer to furnish the requisite information to the Divisional Engineer for preparation of a detailed rent statement in accordance with the instructions laid down under paragraph 282-A and subsidiary Rule 20-C, Financial Handbook, Volume II. A separate page should be allotted for each building and the register should be posted

when accounts of a work of additions and alterations have been finally closed and not at the end of each year.

282. On receipt of the detailed rent statement sanctioned by the Head of the Department, the local officer will adjust with effect from the date of completion of the work, any differences between rent recovered on the provisional statement and rent due on the detailed statement. The revised standard rent should be entered in column 11 of the register of cost of additions and alterations in Form no. 29-A.

282-A. The following instructions are laid down for preparation of revised rent statements and for fixing the date from which the revised rent should be charged. Attention of the Divisional Engineer should be invited to these instructions, when he is required to prepare revised rent statement in respect of a residential building :—

(I) When by the execution of one work alone the capital value of a residential building is increased by Rs. 500 or by 1 per cent of the existing capital value (whichever is less)* the rent statement will be revised and for the purpose of deciding the rate of interest to be charged on the additional capital value, the work shall be regarded as having been carried out in that financial year in which the accounts of the work were closed. The revised rent, however, will take effect from the date on which the work was completed and was fit for use.

(II) When by the execution in one financial year of more than one work the capital value of a residential building is increased by Rs. 500 or by 1 per cent of the existing capital value (whichever is less) the rent statement will be revised and, for the purpose of deciding the rate of interest to be charged on the additional capital value, several works shall all be regarded as having been carried out in that financial year in which the accounts of the last work were closed. The revised rent, however, will take effect from the date on which the last of the several works was completed and was fit for use.

(III) If in any financial year the rent has been revised in accordance with (I) or (II) above and if another work is carried out, and the accounts closed in that financial year, the rent need not be revised again in that year unless the capital expenditure on the last estimate exceeds Rs. 500 or 1 per cent of the existing capital value,

*See Subsidiary Rule 20-C, Financial Handbook, Volume II.

whichever is less. If the rent is not revised according to this clause, the expenditure on the last estimate will be taken into account when the occasion for revision of rent next arises in accordance with subsidiary Rule 20-C.

(IV) In all cases a work shall be regarded as having been completed in that financial year in which accounts are closed, but if a building is actually occupied

prior to closing the accounts of expenditure, rent is to be charged from the date of occupancy. Where, however, the revision of rent of a residence is necessitated by the execution of additions and alterations during occupation of the building the revised rent shall have effect from the date on which the work is completed and is fit for use.

This date is to be fixed by the Head of the Department.

(V) Whenever the necessity for revision of the rent arises, whether because of major additions and alterations or expiry of the quinquennium, all expenses on additions and alterations, both major and minor incurred up to the time of revision, should be taken into account in revising the rent. (Also see the instructions contained in Annexure B).

(VI) Unless the register referred to above shows that the capital expenditure in one year has been more than Rs. 500 or 1 percent of the existing capital value (whichever is less), the rent shall only be revised on the expiry of five years from the date from which the last revision takes effect.

(Explanatory Note—Under this rule it would be possible for alterations and additions valued at Rs. 499, or say, 0.99 percent of the existing value, to be carried out in each of four successive years without revision of the rent).

(VII) The period of five years during which a rent statement is valid [unless revision is required under (I) or (II) above] will commence from the date from which the sanctioned rent takes effect.

NOTE—Register in Form no. 29-A is to be maintained by all civil departments except the Public Works Department for which a separate form has been prescribed.

BACK HOME

Intimation of Demands for Rent

283. (a) In the case of gazetted Government servants and those non-gazetted Government servants who draw their own pay bills, the local officer should intimate the amount recoverable on account of house rent from each Government servant to the Treasury Officer who cashes the pay bill of the officer concerned, and it will be the duty of the Treasury Officer to recover monthly the amount so intimated from the pay bill of the Government servant concerned, until such time as a change in the amount recoverable from each Government servant or in the emoluments of the Government servant who occupies any building is intimated to him by the local officer concerned. The occasion for a change arises generally

when the Government servant occupying the building vacates it on transfer to any other station, when there is a change in the rates of his emoluments, or when the standard rent of the building is revised.

Deductions on account of rent should be shown in the pay bills by the officers drawing the bills.

(b) Whenever a Government servant from whom house rent is deducted hands over charge in the middle of a month, the Treasury Officer should see that the rent due has been recovered before he makes a final payment of any outstanding bill in question, or note it on the last-pay certificate to be issued by him.

284. In the case of non-gazetted Government servant except those referred to in paragraph 283 above, the duty of recovering the house rent will devolve on the head of the office under whom the official is employed. The head of the office should show the amount as deduction in the establishment pay bill in which the pay of the official is drawn.

The provisions of paragraphs 92, 93 and 94 and the rules thereunder are applicable to rents recovereable on residence referred to in the rules of this Chapter.

285. In both the case referred to in paragraphs 283 and 284 the Treasury Officers will debit the gross amount of the bill including the amount of rent recovered by per contra credit to rents of buildings under respective departmental receipt heads concerned. The recoveries relating to each department should be supported by a separate schedule of receipts.

286. The local officer will obtain from the Treasury a list of recoveries made monthly from the bills and shown in the schedule of rents sent with the Treasury accounts to the Accountant General.

287. The local officer shall submit every month to the Accountant General, a statement in Form no. 30 of demands realizations and arrears of rent in respect of every residential building under his control. The statement should reach the Accountant General not later than the 15th of the month following that to which it relates.

288. (Deleted).

289. A quarterly certificate to the following effect should be given for the months of April, July, October and January in the statement submitted under paragraph 287 :

"Certified that there has been no extension or alteration requiring in accordance with the provisions of Subsidiary Rule 20-C of the Financial Handbook, Volume II, an increase in the sanctioned rent except as detailed below :

Name of building. Additional expenditure involved."

290. If there has been any such expenditure it must be seen that it has brought to the notice of the Divisional Engineer for action with reference to paragraph 291.

291. All proposals involving the remission in full or of part of rent for residential buildings occupied by Government servants and service installation provided therein or the writeoff of irrecoverable rents for the grants of rent-free quarters should be referred for orders to the Government in the administrative department and the Finance Department of the Government will be consulted by that department before the issue of orders.

NOTES—(1) Whenever a rentable residential building is converted into a non-residential building as a permanent measure previous approval of the Government in the Finance Department should be obtained.

(2) Building designed for dwelling purposes, forming part of a tahsil, police station or other institution, will, with the exception of quarters for employees in inferior service, constables and jail warders in accordance with approved standard designs, be treated as residential.

291-A. Whenever it is proposed to convert a rentable residential building into a non-residential building as a temporary or a permanent measure, a reference should be made to the Government in the administrative department, who will obtain the concurrence of Finance Department before the issue of orders.

BACK HOME

Instructions in regard to the term of Occupation of Government Residences

291-B. (1) It is the duty of the officer in-charge to endeayour to get tenants for Government residences not immediately required for Government use. Such tenants need not necessarily be officers of the particular department to which the building is assigned : they may be officers of other departments or private persons. When residences are let to Government servants Fundamental Rule 45-A and the subsidiary rules made under it will apply; when they are let to private persons the lease should generally be from month to month but a longer lease may be given with the sanction of the Head of the Department. A clause in the agreement should be added, when necessary, to enable the officer-in-charge to terminate the lease at

short notice in case the building is required by Government. Residences let to private persons should not be altered or enlarged at Government expense to suit the tenant and persons occupying such residences on rent who should be prohibited from making any alterations even at their own expense, except with the express concurrence of the Head of the Department.

(2) When a building is utilized party as a residence and partly as an office, the capital cost of the portion occupied, as a residence should be separately assessed for the purpose of the calculation of standard rent, which should be based upon such capital cost and upon the cost of maintenance of the residential portion. This instruction does not apply in cases where separate office accommodation is provided for the occupant or where the use of part of his residence for office purposes is optional. The capital cost of the portion of the residence used as an office will be calculated in accordance with the orders of the Government under Fundamental Rule 45-A-H, proviso (v) (1) in Volume II of the Financial Handbook.

(3) (Deleted).

(4) It is not permissible to allow Government servants or others to occupy Government building rent-free or at a reduced rent on conditions that they keep them in repair. This instruction is not, however, intended to prevent the Government from exercising their discretion in regard to the transfer of Government buildings, not immediately requireds for Government purposes, to local bodies on terms which will ensure the buildings being kept in proper repair and secure the right of re-entry after reasonable notice.

(5) Cases in which rent-free quarters or reduced rents have been sanctioned should be periodically reviewed by Heads of Departments and, if the concession granted appears for any reason to be no longer necessary, it should be withdrawn, the sanction of the Government to the withdrawal being applied for.

(6) In all cases in which rent-free accommodation is provided or in which rent is waived or reduced a copy of the order should be communicated to the Accountant General.

291-C. Rents of residential quarters calculated at monthly rates should be calculated to the nearest fifty paise, amounts of less than twenty five paise should be ignored, amounts from twenty-five paise to seventy four paise should be reckoned as fifty paise and amounts of seventy-five paise and over as one rupee.





Renting of Residential or Non-residential Buildings

291-D. (a) When a residential or non-residential building is let out to a private person for residential or business purposes rent should be recovered monthly in advance at the market rate prevailing in the locality for similar accommodation used for similar purposes. If the building is let out on rent from month to month the local officer is competent to sanction the rent on recording a certificate that the rent charged is not less than the market rate prevailing in the locality. If a regular lease is to be entered into, the lease should be sanctioned by the head of the department stating in the order of sanction that the rent has been fixed in accordance with the market rate.

(b) When a non-residential building is allotted to a Government servant as a residence the Fundamental Rules will apply. When any such building is definitely converted into a residential building for a Government servant, steps should be taken to assess the standard rent. In the case however of a casual allotment no standard rent need be fixed but the rent shall be recovered at 10 per cent of the Government servant's monthly emoluments or at the market rate, whichever is less. If such an allotment is made at the request of the Government servant himself the rent shall be recovered at the market rate irrespective of his monthly emoluments.

291-E. Taxes which by local rule or custom are levied on the owner are treated by the Government as a part of the rent. Taxes which by local rule or custom are levied on the occupier must be paid by the tenant [see also rule (30), Appendix X].

291-F. Additions and alterations to residential buildings occupied at concessional rates of rent will be assessed to rent in the same way as additions and alterations to residential buildings which are assessed to full standard rent.

BACK HOME

Initiation

292. (a) All petty works will ordinarily be initiated by the Head of a Department concerned but no petty works involving additions and alterations to building of architectural importance or buildings such as courts, colleges, schools kotwalis, etc. shall be sanctioned by the Head of a Department without the previous approval of the Chief Engineer, Public Works Department to whom such proposals should be submitted before final sanction is accorded. All estimates for petty works will be sanctioned by the Head of the Department unless he exercises the option permitted in paragraph 293. In the latter case the estimates will be sanctioned by the local officer himself. The sanctioning authority will send one copy of his sanction to the Accountant General and, if the sanctioning authority is the Head of the Department, one copy to the local officer.

(b) The estimates for petty works relating to residential buildings should be submitted for the sanction of Government in the administrative department concerned (see paragraph 279).

NOTE—Estimates for petty works relating to those residential buildings of the Police and Jail Departments, for which rent is not charged and which are not borne, on the capital and revenue accounts and are not occupied by any gazetted officer are not required to be submitted to Government for administrative approval, provided prior sanction of Government will be obtained in a case in which the expenditure on petty works is likely to exceed the permissible limit of the capital cost prescribed for the residence.

Allotment of Funds

293. (a) Funds for the construction of petty works will be provided in the civil budget estimates in the shape of a reserve placed at the disposal of the Head of each Department. He will at his discretion, allot lump-sums to the local officers with the proviso that the latter should not ordinarily undertake any work which he is not likely to complete within the financial year, in special cases, the local officer will be permitted to obtain the approval of the head of his department for the work being carried over into a second year, which approval will involve the responsibility for finding funds.

(b) In case the Head of the Department does not allot lump-sums to the local officer under the above rule, he should place a small sum not exceeding 1/8 of the total grant for petty works at the disposal of local officers for petty original works of an urgent nature not costing more than Rs. 50. This grant will not be available for expenditure on residential buildings.

NOTE—Allotments should be made as early as possible in the financial year, and when computing the allotment to be made for a petty work no allowances should be made for expenditure on works executed in March.

(c) The lump-sums placed at the disposal of the local office under clause (a) above should not be used for any class of repairs nor should they be utilized for petty works, to residential buildings. When distributing the allotment, the Head of the Department should keep a suitable sum in reserve to meet the expenditure on petty works relating to residential buildings, and allot funds on requisition from the local officers concerned.

294. No transfer of funds need be made from the Civil to the Public Works Department budget estimates either in the case of electrical works or in the case of

other petty works the execution of which, for special reasons, may be entrusted to the Public Works Department. The Divisional Engineer will include the transactions in his accounts and an advice of the amounts to be adjusted will be sent by the Accountant General to the local officers concerned.

NOTE—Under this rule, the Public Works Department will execute all petty works in connexion with Treasury strong rooms.

295. (a) For the execution of petty works local officers will obtain designs and estimates from private agencies and local contractors (see paragraph 305). If, however, such works involve structural difficulties or need technical knowledge it shall be at the option of the Civil Department to request the Public Works Department to carry them out. The Public Works Department shall, at their discretion carry out such works; but in the case of works undertaken on behalf of a Commercial Department they would levy the usual percentage charges (see paragraphs 296 and 306).

(b) The local officer will in every case submit the estimate to the Divisional Engineer for scrutiny. The Divisional Engineer will submit the estimate after scrutiny to the departmental head for sanction and the allotment of funds. In the case of estimates relating to residential buildings, the Divisional Engineer shall also attach a revised rent statement in accordance with paragraph 279. In preparing the revised rent statement, the instructions laid down in paragraph 282-A should be kept in view.

NOTES—(1) The local officer will not call on the Divisional Engineer to inspect a petty work under construction.

(2) When calling for projects private practitioner or local contractors shall asked to submit their estimate which should consist of the following documents :—

(a) the report,

(b) the general specification,

(c) the detailed specification,

(d) the calculations,

(e) the detailed estimate of quantities,

(f) the abstract of cost,

(g) the plans and detailed plans in triplicate.

Submission of report [item (a)] is, however, optional.

(3) The language employed in the preparation of the documents detailed in note (2) above should be Hindi or English.

295-A. Local officers will enter in to contracts for the execution of petty works provided no excess on the estimate is entailed. If the estimate is exceeded the contract will be submitted to the Head of the Department for acceptance.

296. The preparation of designs for, or the execution of, a petty work will not be undertaken by a Divisional Engineer without the permission of the Chief Engineer. This permission will be obtained by the Head of the Department concerned, who, when applying for it, will undertake to find funds for the work during the current or ensuing financial year. On receipt of permission to undertake the work, the Divisional Engineer will follow his departmental rules relating to the preparation of projects and the execution of work, except that the preliminary proposal will be dispensed with.

BACK HOME

MINOR WORKS

297. Minor works shall be carried out by the Public Works Department, but they will be initiated by the Heads of the Civil Departments. The Public Works Department shall execute such works in accordance with their departmental rules.

298. Funds for the construction of minor works costing less than Rs. 1,00,000 will be provided in the budget estimates of the Public Works Department under the head "50—Civil Works." They will be placed in the shape of a reserve at the disposal of the Head of the Civil Department concerned or some other officer selected for the purpose.

NOTE—In suggesting the budget provision for minor works, the Head of the Department should restrict his demand to what can be spent on a work during the financial year.

299 to 304. (Deleted).

BACK HOME

Fees for the Preparation of Projects and the Supervision of Works

305. There will ordinarily be three courses open to the Head of a Department, when arranging for the execution of a work :

(a) To call for lump-sum tenders which should include the preparation of the project in addition to the execution of the work.

(b) To entrust the preparation of the project to a firm of architects or consulting engineers who will call for tenders for the execution of the work preferably on a lump-sum basis. The fees for architects applicable to ordinary works, are detailed in Annexure C to this chapter.

(c) To entrust the preparation of the project and execution of the work to a firm of contractors, the fees normally to be paid to the firm are detailed in Annexure C to this chapter, but the fees actually to be paid must be settled before ordering the preparation of the design and estimate.

306. Funds to cover fees for the preparation of plans and estimates for works, as well as to cover percentage charges for establishment and tools and plant as fixed at quinquennial intervals, when these works are entrusted to the Public Works Department for execution, will be found by Heads of Departments from the reserves referred to in paragraphs 293 and 298. Annexure D to this chapter contains a table of rates in accordance with which percentage charges shall be levied by the Public Works Department.

NOTE—Percentage charges are not levied by the Public Works Department for works entrusted to them for execution with their consent except when they are on behalf of a Commercial Department.





Contracts

307. (a) The system of lump-sum contracts based on competitive tendering will be adopted as far as possible for the execution of all repairs and petty works, but repairs and works may be carried out with departmental labour when suitable contractors are not obtainable. Three forms are prescribed for lump-sum contracts :

Form no. 30-A—This form includes a notice calling for tenders and a printed schedule of work to be done. It is to be used when giving out contracts for annual repairs to buildings. Before calling for tenders the local officer will strike from the schedule those items of works which are not to be done. Contractors will then submit sealed tenders for lump-sum amounts on copies of the same form. The tenders received shall be compared on Form no. 30-D and the tender of the

successful contractor on bing signed by the local head in token of acceptance will become the contract bond for the work.

Form no. 30-B—This form differs from Form no. 30-A only in that instead of a printed schedule of work there is a blank page on which will be detailed the work to be done. Form no. 30-B will be used for all repairs (other than annual repairs) and for petty works for which plans and drawings are not required.

Form no. 30-C—This form will be used when detailed estimates and plans have been prepared. A bill of quantities of work to be executed will be entered on the blank page, but rates, provision for work establishment, and contingencies will not be entered.

Exception—The Inspector General of Police is authorised to execute without inviting tenders, petty works and special repairs up to the limit of Rs. 20,000 through the agency of social service squads on a self-help basis, subject to the conditions noted below:—

(a) Expert artisans employed on the work should not be paid more than the sanctioned rates laid down in the Public Works Department Schedule for the class of artisans pertaining to the district.

(b) Building materials valued at less than Rs. 1,000 may be purchased without calling for tenders provided there is no relaxation of the Stores Purchase Rules.

(c) Prior approval of the Chief Engineer, Public Works Department, must be obtained in respect of all additions and alterations to the Kotwali and other Police buildings of architectural importance. For petty additions and alterations costing up to Rs. 1,000 each in a year, which do not affect the architecture of the buildings, approval of the Executive Engineer to such additions and alterations should be obtained.

(b) No alteration unless quite unavoidable shall be made in a lump-sum contract. If a change of site is out of the question and it is found necessary to redesign the foundations of a building under construction the consequent alteration in the lump-sum contract is unavoidable. The local officer may, therefore, in these circumstances permit the necessary alteration in the design. If the contract is for a petty work sketches for the new design and the bill of quantities will be supplied by the contractor. The local officer will submit the sketches and bill of quantities together will the sanctioned estimate and plans to the divisional engineer for scrutiny before permitting the work to proceed. (See paragraph 295).

(c) No other alteration in a lump-sum contract shall be permitted without the sanction of the Head of the Department who shall satisfy himself that the alteration is unavoidable. If an alteration other than that to the foundations of a building is to

be made the local officer will obtain from the contractor and submit to the Head of the Department a quotation in lump-sum of the net amount to be added to or deducted from the contract sum. The contractor will submit in support of his quotation a bill of quantities and, where necessary, sketch plans showing the alterations proposed and will price the bill of quantities with the rates quoted in paragraph 2 of his tender. The Head of the Department may before he accepts the quotation send it to the Divisional Engineer for scrutiny. If the exercises this option he should send with the quotation the sanctioned estimate and plans as well as a justification for the proposed alteration.

NOTES—(1) If a work is stopped under the orders of the Government the work actually executed will be measured by the Divisional Engineer.

(2) When entering into contracts the general principles contained in, Appendix XIX and other rules of procedure laid down in Appendix XIX-A should be followed.

Muster Rolls

307-A. (a) When works are carried out by departmental agency the daily attendance of labourers will be recorded on muster rolls (Form no. 30-E) by an official deputed by the local officer and materials will be paid for on a supplier's bill or on a hand receipt (Form no. 30-F). The monthly expenditure on each separate work will be recorded on Form no. 30-G. In the remarks column of that form will be entered information showing in what part or parts of the building or buildings the materials purchased and labour employed have been used.

NOTE—The account of monthly expenditure kept in Form no. 30-G above should be abstracted on Form no. 33 and submitted to the Accountant General in accordance with the instructions laid down in a paragraph 310. Muster rolls (Form no. 30-E) will not be submitted.

(b) Muster rolls should be prepared and dealt with in accordance with the following rules :

(1) One or more muster rolls should be kept for each work, but muster rolls should never be prepared in duplicate. It is permissible, however, to keep one muster roll for labourers employed upon several small works, in cases in which no harm can result if the total unpaid wages are regarded as relating only to the largest work in the group.

(2) Labourers may be paid more than once a month and the period covered by each payment may be determined locally; but separate rolls must be prepared for each period of payment.

(3) The daily attendances and absences of labourers and the fines inflicted on them should be recorded daily in part I of the muster roll in such a way as —

(i) to facilitate the correct calculation of the net wages of each person for the period of payment;

(ii) to render it difficult to tamper with or to make unauthorized additions to or alterations, in entries once made, and

(iii) to facilitate the correct classification of the cost of labour by works and sub-heads of works where necessary.

(4) After a muster roll has been passed by the local officer, payment thereon should be made as expeditiously as possible. Each payment should be made or witnessed by the official of highest standing available, who should certify to the payments individually or by groups, at the same time specifying both in words and in figures, at the foot of the muster roll, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded in part II of the register of arrears, before the memorandum at the foot of the muster roll is completed by the person who made the payment.

(5) Unpaid items should subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified in part II in the same way as payments of current items. It is optional, however, with the local officer to adopt any other alternative method of making payments of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries made in part II of the muster roll under clause (4) above, that a systematic record of such payments is maintained and that suitable precautions are taken to prevent double payments.

(6) Wages remaining unpaid for three months should be refunded into Treasury.

(7) The payment of daily labour through a contractor instead of by muster roll in the usual way, is objectionable in principle. In a case of great emergency it may sometimes be found impossible to employ labour otherwise than through a contractor. Should it be possible in such a case, to determine the quantities of work done after its completion or at intervals during its progress, it is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. To avoid disputes with the contractors, they should be encouraged to sign the daily reports in token of their acceptance as correct.

N.B.—The use of the muster roll is not permissible in such cases.

(8) When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of the work, if they join the work with proper despatch. At the discretion of the local officer, bona fide travelling expenses may also be allowed to them. The above charges must be borne by the estimate of the work.





ACCOUNTS

308. (a) All expenditure in connexion with the works under the control of departmental officers should be treated as "Works" expenditure of the department concerned and charged under the minor head "Works" in the departmental head of accounts, and no part of it, however small the amount may be, should be treated as contingent expenditure. Expenditure on petty works, or maintenance and repairs, as the case may be, will be separately charged and under the following detailed heads :

Petty works.

Maintenance and repairs—

(a) Annual repairs;

(b) Quadrennial repairs;

(c) Special repairs.

(b) In cases where the expenditure on construction and repairs executed by civil officers on buildings under the administrative control of the Public Works Department does not exceed Rs. 5,000 it may be charged as contingent expenditure of the Civil Department carrying out the work..

NOTE—Clause (b) of this rule is applicable to transactions in case of which a definite assignment has been made of petty works under the administrative control of the Public Works Department.

309. A record of monthly expenditure on all works under the control of the local officer should be maintained in Form no. 31, Register of Civil Works.





Drawal of Money from Treasuries

310. For all petty works and repairs abstract bills in Form no. 32 should be used for drawing advances from Treasuries, to be paid to disbursing officers or to contractors. These should be accompanied monthly by detailed bills in Form no. 33. The procedure for the preparation and submission of abstract and detailed bills will be the same as are prescribed in Chapter VIII for contingent expenditure countersigned after payment. Full details giving the name of the building and showing quantities and rates should be furnished for each kind of materials supplied or for each item of work done and payee's receipts should be furnished for payments exceeding Rs. 25.

NOTES—(1) Receipts in a language other than Hindi or English for sums between Rs. 25 and Rs. 100, received in connection with petty and minor works and repairs carried out by the Police, need not be translated into English or Hindi as required by paragraphs 47(b) and 51 [see note to paragraph 47 (b) and note 2 to paragraph 51].

(2) In connection with petty works and repairs carried out by the Police, the Station Officer or other officer-in-charge of the work or repairs may continue to use Police Form no. 197 (imprest account form). When the work or repairs have been executed, the Police Officer will, in addition to the form mentioned, complete a detailed bill of expenditure in triplicate, in Form no. 33-A, prescribed for the purpose. The Police accountant will attach to contingent bill in Form no. 33 consolidated by him one copy from each Police Station concerned of Form no. 33-A and all receipts for sums exceeding Rs. 1000, and submit all these papers to the Accountant General.





Payments for Work done on Lump Sum Contracts

311. In making payments for works carried out on lump sum contracts the following procedure should be observed:

(1) In the case of works relating to all classes of repairs and petty works for which plans and drawings are not required, no payment should be made to the contractor during the execution of the work. The money due to him should be paid in a lump sum on completion of the work to the satisfaction of the local officer.

(2) In case of works where detailed estimates and plans are required, and the contract is given in Form no. 30-C, the contractor shall be paid on the completion of each calendar month a sum of 75 per cent of the total value of the work done

since the last payment. When the work shall be completed, the contractor shall be paid a sum of 75 per cent of the total value of the work done since the last payment and 15 per cent of the total value of the work done according to the best estimate of the same that can be made so that the total amount of payments made up-to-date may be 90 per cent of the total value of work done. The contractor shall be paid the balance of all moneys due or payable to him under or by virtue of the contract within six months from the completion of the works.

(3) Subject to the terms of the contract and such instructions as may be laid down by the Government from time to time to ensure that the works are executed in accordance with the prescribed specification, plans and drawings, payments for work done are not made to the contractors otherwise than on the certificate of the officers-in-charge of the work as detailed in rule (4) below.

(4) In the case of payments made before the completion of a work in accordance with the provisions of rule (2), a certificate will be given by a responsible officer (not below the rank of a Tahsildar) to the effect that, by superficial or general measurement or by some other suitable method, which should be specified, he has satisfied himself that not more than 75 per cent of the value of the work done since last payment is being paid for and that, with the exception of authorized additions and alterations, the work has been done according to the prescribed specification.

(b) In the case of payments, made after the completion of the work, either under rule (1) or (2) there will be a certificate of completion of the work, signed by a responsible officer not below the rank of a Tahsildar to the effect that the work has been done according to prescribed specifications and the conditions of contract.

NOTE—The officer granting a certificate, will be held personally responsible for any overpayment, which may occur in consequence.

(5) If any alterations are made in a lump-sum contract in accordance with paragraph 307 (c), the local officer shall obtain a lump-sum tender for the cost of alterations and the sanction of the Head of Department to the changes and to the amount of tender. The approved amount will be added to, or substracted from, the contract sum. The additions or deductions will be shown in the bills when payments are made.

(6) When presenting their bills the contractors shall use Form nos. 34 and 35. These bills will form sub-vouchers to the bills in Form nos. 32 and 33.

(7) Form no. 34 is intended for intermediate payments, i.e. payments made before the completion of work under rules (2) and (4) (a), which may be made to the contractor in accordance with his contract.

(8) Form no. 35 is intended for final payments, i.e. payments made after the completion of work either under rule (1) or (2), made to a contractor. The contractor should be required to add to his acknowledgment a statement in his own hand-writing that he has received payment in full settlement of all demands.

NOTES—(1) In the case of payment made under rule (1) there will be no deductions on account of intermediate payments nor a 10 per cent deduction on the total value of work done.

(2) From the final bill paid to the contractor (Form no. 35) the total, advances made to him in the running account bills (Form no. 34) or other recoverable payments will be deducted by short payment from the total value of the work done.

BACK HOME

Advances to Contractors and Disbursers

312. Advances to contractors or disbursers are as a rule prohibited and every endeavour should be made to maintain a system under which no payments are made except for works actually done. Exceptions are, however, permitted in the following cases :

(a) In the case of payments made to contractors under rule (2), paragraph 311.

(b) When a contractor is not employed and payments have to be made to labourers direct or purchase of materials cannot be made without prepayment the local officer may draw an advance to the extent of actual requirements but not exceeding Rs. 2,000 at a time for a single work subject to the condition that another advance should not be drawn unless the first has been adjusted. This limit may be increased to Rs. 5,000 with the prior sanction of the Head of the Department for any particulars work or any particular officer where circumstances justify such an increase. Such advances should be entrusted to responsible Government servants of rank not lower than that of a Naib Tahsildar. Such advances should be adjusted and detailed bills submitted within a period not exceeding two months from the date of drawal.

NOTES—(1) Advances under clause (a) of this paragraph should be adjusted without unnecessary delay. Ordinarily such advances should be adjusted within a period of two months from the date of drawal. If for any reasons this is not possible, a report should be sent to the Accountant General through the Head of the Department explaining the cause of delay in adjustment and stating approximately the day by which the advance is expected to be adjusted.

(2) The Inspector General of Police is authorised to draw advances of a sum not exceeding Rs. 1,000 at a time, for the execution of petty works and special repairs carried out through the Social Service Squads on self-help basis. The number of such advances should not, however, exceed five in respect of a particular work. Each such advance must be adjusted and detailed bills submitted within a period not exceeding two months from the date of drawal.

313. The advances referred to in paragraph 312 may be drawn by the local officer from the Treasury on his own authority and will be charged to the service head of account subject to final adjustments on the submission of detailed bills.

313-A. Local officers shall not make advance payments to contractors on the security of materials brought to site of work nor shall they purchase material for a work which is being executed by contract. The contractor will make his own arrangements for materials as the store purchase rules do not apply to works executed by local officers.

Local officers shall auction as soon as practicable all materials obtained from dismantled buildings or surplus on works carried out by departmental agency. The sale-proceeds of materials obtained from dismantled works which have simply been abandoned and not replaced, will be credited to revenue (i.e. to the revenues of the State as a receipt). The sale-proceeds in other cases, will be credited to the work concerned.

314. (Deleted).

315. When petty or minor works are carried out by the Public Works Department, they will be accounted for under the rules applicable to works under their control.

316-317. (Deleted).

BACK HOME

Introductory

318-A. These rules are designed primarily for the guidance of Treasury Officers in dealing with the payments into and withdrawals from Treasuries in connexion with the facilities afforded by the Reserve Bank to Government officers and others for the remittance of moneys from one place to another. These remittances are arranged for by the issue of Telegraphic Transfers and Drafts, on the Reserve Bank account.

318-B. Remittances between places where the Reserve Bank has its own offices or is represented by its State Bank agencies, having full currency chest facilities, will

not pass through the Government Account. At places where the Reserve Bank is not so represented, all Treasuries and Sub-Treasuries in India with currency chest facilities and such other Treasuries or Sub-Treasuries as may be nominated by the Reserve Bank in this behalf, will be regarded as 'Treasury Agencies' of the Reserve Bank for the issue and payment of Telegraphic Transfers and Drafts drawn by or upon them. The connected debits and credits in the Treasury accounts, which will be carried initially against the balance of the Government owning the Treasury or the Sub-Treasury, as the case may be, will be cleared by the Accountant General by daily adjustments advised to the Central Account Office of the Reserve Bank in accordance with such directions as may be given by the Comptroller and Auditor-General with the approval of the President.

NOTES—(1) At places where the cash business of the Treasury is conducted by sub-offices of the State Bank of India having limited currency chest facilities (i.e., Treasury Pay Offices), Reserve Bank remittances will be drawn by or upon the Treasury or Sub-Treasury at such places acting as Treasury Agencies of the Reserve Bank and not the Treasury Pay Office of the State Bank, though the cash and clerical work in connexion therewith will be transacted by the latter on the orders of the Treasury or the Sub-Treasury Officer, as the case may be.

The names of Treasuries and Sub-Treasuries which, for the purpose of this rule, are regarded as Treasury Agencies of the Reserve Bank, will be found in the separate publication 'List of Treasuries and Sub-Treasuries in India' issued by the Central Government.

(2) At places where cash business of a Treasury or a Sub-Treasury is transacted by a branch of the State Bank, the drawing and encashment of bank drafts are made at the State Bank of India.

318-C. The following types of remittances between one 'Treasury Agency' and another or between Treasury agencies and places where the Reserve Bank is represented, are available to Scheduled Banks, Non-Scheduled Banks, Co-operative Banks, the general public and on Government account :

(1) Telegraphic Transfers,

(2) Bank Drafts.

318-D. The Central or State Governments are entitled to remit funds free of charge throughout the country. Bank Drafts are issued by Treasury Officers to Government officers or to others on behalf of Government and for other quasi public purposes set forth in the Annexure to this Chapter.

NOTE—Drafts on Government Account are ordinarily not issued for amounts of less than Rs. 50 except for police men's remittances vide paragraph 337-339.

318-E. The procedure to be observed by Treasury Officers in respect of the issue and payment of Telegraphic Transfers and Drafts on the Reserve Bank account will be governed by the following rules, but the Treasury Officers shall comply with any general or special instructions that may be issued to them in this behalf by the Currency Officer.

318-F. Subject as hereinafter provided, the various forms to be used in connexion with drawings on or by Treasury Agencies will be designed by the Reserve Bank.

The form of initial accounts to be kept by Treasury Agencies in respect of remittances drawn and encashed by them and the methods by which accounts of such remittances are to be rendered by them to the Accountant General, will be governed by such directions as may be given by the Comptroller and Auditor-General with the approval of the President.

Telegraphic Transfers

319-A. A person applying for a Telegraphic Transfer must pay the amount of such transfer together with the prescribed charges, including the cost of telegram, before the Telegraphic Transfer is issued.

The application shall be made in the form prescribed by the Reserve Bank which may be obtained from the Treasury. The application form duly filled in will serve as a chalan for the money tendered. The Treasury Officer will retain the application for transmission to the Accountant-General alongwith the daily "Schedule of Reserve Bank of India Remittances Drawn" and grant the remitter a receipt in Form no. 1-A.

319-B. In issuing a Telegraphic Transfer, the following instructions should be observed by the Treasury Officer :—

(i) The telegram to the office making payment of the Transfer should be sent in Reserve Bank Cypher Code authenticated by the Reserve Bank of India Treasury Agencies Private Check Signal.

(ii) A post copy of the telegram and an advice in Form No. R.B.R. 6-C should be despatched to the Paying office at the same time as the telegram is issued.

319-C. In paying a Telegraphic Transfer, the following precautions shall be observed :—

(i) The person claiming payment should be required to produce the telegraphic advice from the place where the transfer has been issued.

NOTE—A Scheduled Bank applying for payment of the amount of a Telegraphic Transfer need not be required to produce the telegram received from the remitter, but a mere letter from the agent of the branch concerned advising receipt of intimation regarding the Telegraphic Transfer and demanding payment should be considered adequate for the purpose of the above rule.

(ii) If the person to whom the Transfer is payable is not known to him, the Treasury Officer should require identification by a well-known and responsible person who should certify that the payee is known to him.

(iii) The payment of the Transfer should be reported at once by a letter to the issuing officer.

(iv) If the Treasury Officer has any reason to doubt whether any person claiming payment is entitled to it, he should telegraph to the issuing office for confirmation.

(v) If the post copy of the telegram authorizing payment is not received within three days of the date on which it should arrive, the Treasury Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

319-D. The provisions of paragraph 325 below apply mutatis mutandis to payments of Telegraphic Transfers as they apply to payments of Drafts.

BACK HOME

Explanations

320-A. The person or office that draws (i.e., issues or grants) a Draft is called the drawer, the person or office on which it is drawn and by which it is payable is called the drawee, the person or party to whom a Draft is granted is called the remitter and the person or party to whom it is payable is the payee.

320-B. A Draft on Government account is not transferable and is only payable to or on the receipt of the person named therein as the payee or his lawful agent. All other Drafts, unless the contrary intention appears from the form itself are transferable, the original payee being entitled to transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature, "Pay to C.D." or "Pay to C.D. or order" in which case C.D. stands in the same position as the original payee did originally and has the same power of transfer. The writing by which such a right is transferred is called an endorsement, the endorsement to "C.D. or order" is

a special endorsement, and the persons to whom a Draft is successively transferred are endorsees, and the person in rightful possession of a Draft is the holder.

Form of Drafts

321-A. Drafts shall be issued in special forms to be obtained from the Currency Officer under paragraph 336.

321-B. Immediately on receipt of a parcel of forms of Drafts they shall be carefully examined by the Treasury Officer and a proper acknowledgement sent to the Currency Officer. The acknowledgement shall certify that the forms have been counted and found correct.

321-C. The forms of Drafts and of Advices shall be placed in store under the key of the Treasury Officer who should each morning issue the book or books containing Draft forms and the Advice forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him and he should see that this series is unbroken, that no form is kept back unissued unless it be spoilt and that the number of Draft forms expended in the day agrees with the total number listed in the "Schedule of Reserve Bank of India Remittances Drawn" for the day.

Officers signing Drafts shall destroy spoilt Draft forms after noting in the remarks column of the "Register of Reserve Bank of India Remittances Drawn" (Form T.A. 25) under their full signature the printed numbers of the forms destroyed and certifying that the forms have been cancelled and destroyed.

Issue of Drafts

322-A. A person requiring a Draft shall tender with the money a formal application in prescribed form, which may be obtained from the Treasury. The application form duly filled in will serve as a chalan for the money tendered. The application shall be retained by the Treasury Officer for transmission to the Accountant-General along with the daily "Schedule of Reserve Bank of India Remittances Drawn."

NOTES—(1) A person applying for a Draft on Government Account should certify on the application that the Draft is wanted for bona fide public purposes and

describe the object of remittance. If the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the Collector. Questionable grants should be reported to the Currency Officer with a view to the issue of instructions for future guidance.

(2) When the purchaser of the Draft demands a receipt for the amount of the Draft and the exchange charges thereon, the Treasury Officer may grant the purchaser a receipt in the form prescribed by the Reserve Bank for the purpose.

322-B. The following instructions should be observed in respect of Drafts required by Government Officers—

(a) Payments on account of inter-departmental or inter-Government dues—The issuing office should be requested to cross all such Drafts, if drawn on an office of the Reserve Bank or any of its agencies other than a Treasury agency, with the words "Account Payee" between the crossing and, if drawn on a Treasury agency, to superscribe the Drafts with the words "Account Government not Payable in Cash," without any crossing.

(b) When the amounts of the Drafts are required by officers of Government to enable them to make disbursement in cash on behalf of Government, e.g. pay and allowances of non-gazetted staff, contingent expenditure, permanent advances etc.—Drafts, the amounts of which are payable to officers of Government to enable them to make disbursement of pay and allowances of non-gazetted staff, contingent expenditure etc. on behalf of Government shall not be crossed but shall in either case, bear the superscription "not transferable" and shall be issued in favour of the Government officer concerned by designation, the word "only" being added after the designation of the payee officer on the Draft. For this purpose, every Government officer, when applying for a Draft, must add the word "only" after the name of the payee in the application for the Draft, so that the issuing office may prepare the Draft accordingly. It shall not, however, be permissible for any Government officer himself to add the word "only" after the name of the payee of the Draft in any case in which the issuing office, for any reason, fails to add the word themselves.

(c) Payment of personal claims of an individual (whether a Government servant or not) a firm or a company, a statutory body etc.–All Bank Drafts for amounts exceeding rupees one thousand in each case (other than in payment of salary, allowances, pension, etc. of Government servants and pensioner) drawn in favour of an individual, a firm, a company, statutory body etc. for services rendered or supplies made by them to the State Government, should invariably be ‘crossed’ with the addition of the words "Account Payee only" between the crossings.

322-C. Drafts shall be prepared and signed from time to time as they are applied for, immediately on the receipt of cash or its equivalent; the business of signing

them must not be postponed till the close of office, and on no account may the office be closed till all Drafts applied for have been issued. Each must be signed legibly with the full signature of the Treasury Officer.

322-D. At the time of signature of a Draft, the Register (Form T.A. 25), together with the application for the Draft, the advice and the book of forms shall be laid together before the Treasury Officer. The Treasury Officer shall initial each entry in the Advice and the corresponding entry in the register at the same time as he signs the Drafts after he has satisfied himself that :—

(i) the several documents agree;

(ii) the authority for issue is sufficient;

(iii) the date and office of issue and the name of the payee are legibly and distinctly entered in the body of the Draft;

(iv) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words and fractions of a rupee in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain fractions of a rupee, the words end with the word "only" and

(v) a sum a little in excess of that for which the Draft is granted is entered in words across the Draft at right angles to the type.

NOTES—(1) "Under thirty rupees" will mean that the Draft is for a sum not less than Rs. 20 but less than Rs. 30, and similarly, "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700.

(2) The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing-machine.

BACK HOME

Advice of Remittances drawn

323-A. An advice of all drawings effected on a particular Treasury or the Bank on any particular date shall be sent to the Treasury or the office drawn upon in the special form Prescribed by the Reserve Bank. The advices shall be completed, signed and despatched by the Treasury Officer before the Treasury closes on the day of issue.

Advices of Drafts drawn on the Bank shall be sent direct to the Manager or Agent, as the case may be, of the Bank.

NOTES—Whenever two or more sheets are used for advising the issue of Drafts, each such sheet should be signed by the Treasury Officer.

323-B. If alterations be made in a Draft prior to issue, the corrections shall be noted in the Advice, and each alteration both in Draft and Advice, shall be authenticated by the drawer's full signature in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the drawer, and not the drawee, must bear the loss. But the Treasury Officer drawn on must remember and apply the numerous defensive checks provided for him by these rules.

Regularity of Signature

323-C. Variation in the signature of the drawer often entails much trouble on the paying office, and the drawer will be held responsible for inconvenience or delay which may be caused to individuals in consequence of change in or illegibility of, his signature, or other serious irregularity on the face of the Draft, as the drawee would be justified in suspending payment in cases of doubt arising from such cases. The Treasury Officer shall sign his name in English, or have it written in English characters below the signature in any Indian script.

323-D. When any change of Treasury Officer occurs, a specimen of the signature of the relieving officer shall be forwarded by the out-going officer to all officers usually drawn on. The following form will be convenient—

"The undersigned begs to notify to.....that he has on this day been relieved of the executive charge of the Treasury at.....by.....a specimen of whose signature is annexed.

_____

Relieved Officer.

_____ _____

THE 19 . Relieving Officer.

NOTES—(l) If it should be necessary for a Treasury Officer to draw on a Treasury or an office not usually drawn upon, to which a specimen of his signature has not been sent under the provisions of this rule, he should, at the time of issue of a Draft, also forward a specimen of his signature under a special forwarding letter duly stamped with the seal of the Treasury, which should be posted on the same day in a separate cover and not in the cover containing the Advice.

(2) When an officer who was formerly in-charge of a Treasury resumes charge of it after a lapse of time, his signature need not again be circulated among Treasury and other offices.

(3) Specimen signatures of the relieving officer shall also be forwarded to all Post-Masters, who draw money and also make remittances into the Treasury concerned in the form prescribed in the above rule. The Treasury Officer shall also furnish to the Post-Masters concerned the specimen signatures of the Treasurer and the Accountant who are authorised under paragraph 31-C to acknowledge remittance under Rs. 500 into the Treasury.

Encashment of Drafts

324-A. The Advices received from the issuing Treasuries or the Bank shall be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessray, the post mark. They shall then be sorted and arranged according to the offices from which they are received and pasted chronologically in guard files in such a way that advices' received from each drawing office may be kept together. These files shall be kept under lock and key.

NOTES—(1) The Treasury Officers should particularly guard against the possibility of the fraud of altering after signature the amount shown in the Advice, by a comparison of the total amount reported in words in the heading with the real total of the figured amounts of an Advice. Any alteration of any entry, whether of names or figures, in an Advice requires the drawer's full signature, so that it is scarcely possible that any fraud should be attempted by altering the Advice before he has signed it, since at the time of signing he would notice any uncertified correction.

(2) All covers containing "Advices of remittances sold" received from the issuing Treasuries or the Bank shall be superscribed with the words "Remittance Advice."

324-B. The Advices arranged in the manner prescribed in the last preceding rule will facilitate the examination and identification of Drafts, etc., presented for

payment. The entries made in an Advice should be such as to place sufficient obstacle to the encashment of Drafts forged or fraudulently altered, and their sequence should effectually bar the use a second time of a particular serial number, and suggest suspicion even of the Advice where a high number follows a low one.

Necessary notes of references touching irregularities of eancellation, issue of certificates of non-payment, Advices of seconds or thirds, and of any other points of importance shall be made on the Advice.

324-C. (a) On a Draft being presented for encashment, the Treasury Officer shall compare it with the Advice, and satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance. It must be borne in mind that in the case of a Draft on Government Account the liability to the payee named in the Draft can only be discharged by payment to:—

(1) the payee or his lawful agent on identification,or

(2) the payee's banker who should certify that the amount has been placed to the payee's credit, or

(3) a person holding a letter of authority from the payee, whose signature must be known to the Treasury Officer and if the letter directs the Treasury Officer to pay the money to a certain named person, that person must be identified to the Treasury Officer before payment can be made.

The only endorsement on such a Draft should be payee's receipt or that of his lawful agent.

(b) In all other cases where payment is not made on an endorsement in favour of a bank, the Treasury Officer shall not only satisfy himself of the genuineness of the claimant's signature to the receipt on the back of a Draft but, if the claimant himself is not in attendance, he must assure himself that the presenter of the Draft is the agent or messenger of the legal holder, duly authorized to receive the payment. If the presenter is unknown to the Treasury officials, or, if known, should there be reasonable grounds for questioning his being in lawful possession of the Draft, the Treasury Officer shall demand a letter from the legal holder, authorizing the presenter to receive payment on his behalf. Similarly, in cases where payment is made on an endorsement to a bank, the Treasury Officer must assure himself that the presenter of the Draft is the authorized agent or messenger of the Bank.

NOTE—The letter of authority for receiving payment at the Treasury referred to in this rule is not liable to stamp duty.

324-D. Drafts payable at the District Treasury cannot be endorsed for payment at a Sub-Treasury. But if the money payable on a Draft is required at a Sub-Treasury,

and the remittance cannot be effected in accordance with the procedure laid down in paragraph 333, a cash order may be issued to the payee for presentation at the Sub-Treasury. In such a case the payee must receipt the Draft as "Received payment by cash order on.....Sub-Treasury," and the Treasury Officer at the District Treasury shall finally deal with the Draft and take the same precautions regarding the delivery of the cash order as are prescribed in para 324-E below for payment in cash.

324-E. (1) Before issuing pay orders on a Draft, the Treasury Officer shall satisfy himself that the Draft has been advised; that it corresponds in all particulars with the Advice; that it bears the genuine signature of the drawer; that it has not been tampered with; and that it is not a cancelled or a lapsed Draft or one of which a duplicate has been paid.

(2) A Draft may be paid—(i) without Advice, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well-known and reliable holders, this security may be dispensed with at the discretion of the Treasury Officer. The Treasury Officer shall in all such cases apply for the necessary Advice without dealy.

(ii) even though differing from the Advicee, at the discretion of the Treasury Officer, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the Draft. Special caution shall be exercised before paying on a Draft an amount larger than that named in the Advice.

324-F. As each Draft or Telegraphic Transfer drawn by the Treasury is paid it must be stamped "paid," the date of payment being at the same time noted in the Advice under the initials of the Treasury Officer.

BACK HOME

Doubtful Drawings

324-G. In case of erasure, alteration or other serious cause for suspicion, the Treasury Officer shall before payment, refer to the drawer, the post office or the Currency Officer, as the case may require. Any material alteration of a Draft, after it has been drawn or endorsed, affecting the date, sum, or time or place of payment, will invalidate it; but the mere correction of a mistake, such as by inserting the words "or order" in the endorsement of a Draft will have no such effect.

BACK HOME

Form of Receipt

325. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the Draft, and that it is given by the legal holder. On no account may a Draft be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid :—

(a) If the legal holder be dead, payment can be made only to his legal representative; a Draft for less than Rs. 100 may, however, be paid without a certificate of administration.

(b) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the Treasury, of the power of attorney, should be made on the Draft.

(c) If more than one person be named in a Draft, all must join in order to give a valid endorsement or receipt.

(d) A Draft payable to A.B. cannot be cashed on the receipt of his partner C.D. without production of a formal power of attorney; a draft payable to A.B. and C.D. can be paid on the receipt as A.B. and Co. of any member of the firm.

(e) Drafts payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorize, generally or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.

In the case of Drafts payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer shall first satisfy himself that the authority has been duly conferred.

(f) A Government officer when he sends a Draft to a Treasury, not for cash payment, but for credit of its amount in the Treasury accounts, must, before he signs the receipt, add to the words "Received payment" the further words "by transfer credit." Omission to de this facilitates fraudulent appropriation of the money.





RECORD OF DRAWINGS AND ENCASHMENTS

326-A. A record of Telegraphic Transfers and Drafts drawn by the Treasury will be kept in a register (Form T. A. 25—Account Code, Volume II) in accordance with the directions contained in this behalf in the Account Code, Volume II.

326-B. As each Draft or Telegraphic Transfer is paid, entry must be made in the Register of Reserve Bank of India Remittances Encashed (Form T. A. 26—Account Code, Volume II).

326-C. At the close of each day, separate schedules for drawings and encashments during the day will be prepared in special forms prescribed by the Reserve Bank for submission to the Accountant General in accordance with the directions contained in the Account Code, Volume II. The application forms for remittances drawn and also the receipted Drafts and the payees' receipts in respect of Telegraphic Transfer encashed shall accompany the schedule mentioned above.

326-D. The following are the cross-checks which the Treasury Officer shall, each evening, apply to the several documents connected with remittances drawn and encashed. The register of remittances drawn and encashed and the connected schedules check one another directly; the total of each schedule must agree with total receipts or total payments for the day as booked under the head "Reserve Bank of India Remittances" in the Cash Book, after allowing for receipts and payments, if any, at Sub-Treasuries which will be entered under a separate sub-head. The total of the several Advices for the day must also agree with the total in the column "Amount" in thes chedule of drawings, and this agreement shall be, at times, checked by the Treasury Officer himself.

326-E. Where the name of the payee and/ or endorsee appears on the instrument in English and the signature is made in English, the Treasury Officer should, in addition to the precautions prescribed in the Treasury Rules for making payment to the proper person on identification see that the signature tallies letter for letter with the name as spelt on the instrument. Where the name of the payee or endorsee is spelt incorrectly, the spelling of the ednorsement must correspond with that of the mis-spelt name, but, if the payee wishes, he may add his correct name in brackets.

BACK HOME

Issue of Duplicates

327. When satisfactory evidence has been given that a Draft has been either lost or destroyed, and application is made within a reasonable period after issue but before it had elapsed (paragraph 335 below), a duplicate may, without reference to the Currency Officer, be granted to the party who obtained the original, or to the payee, or to the legal representative of either but to no other person. If the Draft should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; but the issue of this certificate will be no bar to the payment of the lost Draft, if presented before the duplicate is paid.

In the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. Neither duplicate nor triplicate can be issued without reference to the Currency Officer, if the Draft has lapsed (paragraph 335 below). Issues of duplicate or triplicate shall be promptly advised to the drawee, in order-that proper note may be made on the advice orginally received.

328. The duplicate and triplicate shall be drawn in exactly the same terms as the original instrument with the same date, the same number, the same amount, and the name of the same payee; so that, if a lost Draft has been endorsed, the endorsee must apply for duplicate through the original payee. It will be issued under the signature of the officer-in-charge of the Treasury at the time, although he be not the person who signed the original Draft.

329. No duplicate or triplicate older than six months shall be paid without previous reference to the Currency Officer.





Cancellation and Refund

330. No Draft can be cancelled without surrender of the whole set. Thus, if a duplicate or triplicate has been issued, the Draft can be cancelled only if the original together with the duplicate (and the triplicate if issued) be surrendered. Consequently, no refund can be made on lost Draft; a duplicate must be obtained and payment taken at the Treasury or office drawn on.

331. All parts being surrendered, a Draft may be cancelled and its amount refunded at the discretion of the Treasury Officer, on the application and receipt of the remitter, provided the Drafts bear no endorsement or other evidence to show that they were delivered to the payee and provided further that the signature of the remitter on the letter of request for cancellation agrees with that on the relevant draft application form. It the Draft bears any endorsement by the payee/ endorsee(s) or crossing by any Bank, the remitter should be asked to have the endorsements/ crossings, cancelled by the makers thereof.

NOTE—If alteration of the name only of the payee is required by remitter, it will suffice for the drawer to alter the name in the Draft under his full signature and to advise the drawee.

332. When a Draft is cancelled, the fact of cancellation shall be conspicuously noted across the face of the Draft; at the same time an intimation shall be sent to the office drawn on, in order that the fact may be recorded in the advice originally received and necessary precautions taken against payment of the cancelled Draft.

The cancelled Draft shall be duly receipted by the remitter or the payee, as the case may be.

NOTE—The amount refunded will be entered in the "Register of Reserve Bank of India Remittances Encashed" and also in the proper columns of the schedule of such encashments for the day on which the cancellation takes place, in accordance with directions contained in this behalf in the Account Code, Volume II.





Exchange of Drafts

333. A Treasury Officer may issue a Draft in exchange for one drawn on him.

(i) If on Government account—Only if the payee be a Government officer and requires the Draft to be exchanged for reasons to be stated in his application.

(ii) In other cases—Only if the holder has been removed to the neighbourhood of another Treasury or of an office or agency of the Bank.

NOTES—(1) A Draft is said to be exchanged when the holder being unable to appear and take payment in cash, applies for a new one endorsing the original "Received payment by Draft on ....."

If he can appear and take payment in cash, his obtaining a new Draft with the cash paid on the old one is a matter to be disposed of under ordinary rules.

(2) When Draft is exchanged for another, the original Draft will be treated and entered as a Draft presented for encashment and the amount again credited as received for the issue of a new Draft.





Unpaid Drafts

334. Drafts which are outstanding for more than six months can be paid only after obtaining the necessary confirmation from the drawing office.





Lapse of Drafts

335. Drafts which are not paid before the end of the third account year after that in which they are issued, shall be treated as lapsed and shall be so marked in the Advice. Should any one apply for payment of a lapsed Draft, he should be directed to address the Currency Officer for orders.

BACK HOME

Supply of Forms

336. Forms of Drafts and all other forms prescribed by the Reserve Bank for use in connexion with the remittances dealt with in this Chapter will be supplied to the Treasury Officer by the Currency Officer under whose jurisdiction the Treasury is situated. Indents for such supplies will be in Form T. R. 68 or in such other form as the Reserve Bank may prescribe and will ordinarily be for twelve month's supply.

BACK HOME

SPECIAL RULES FOR REMITTANCES OF POLICEMEN

337. In the case of policemen's remittances, the District Superintendent of Police concerned shall forward the Drafts to the payees direct. There is no objection, if such a course is preferred, or is required by departmental regulations, to his sending the Draft to the District Superintendent of Police of the district in which the payee resides, who will deliver it to payee after satisfying himself as to his identity. Descriptive rolls of the payees duly filled in and signed shall, at the same time, be sent to the Treasury Officers concerned.

338. The Drafts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

339. These Drafts if not presented for payment at the expiration of six months from the date of issue, shall be considered as cancelled, and if they are presented after that period, payment shall be refused. A Draft which has thus become uncurrent may be returned by the payee to the drawer for the issue of a fresh Draft or for the refund of the amount, as may be required.

Should such a Draft, whether original or duplicate, be lost in transit, the District Superintendent of Police will report the loss to the Currency Officer, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the Draft is six months old and therefore void, there need be

no hesitation in permitting refund on production of a non-payment certificate from the Treasury or office on which it was drawn.

NOTE—These Drafts may also be cancelled as provided for in paragraph 331 above.

Explanations

340. (a) Deposit proper are classified according to the department through which they are received. The usual classes are (1) Revenue Deposits; (2) Civil Court Deposits; (3) Criminal Court Deposits; (4) Forest Deposits, and (5) Public Works Deposit.

Another important class is Personal Deposits; the account kept of them in the Treasury is of the nature of a banking deposit account.

Other classes may be added under the orders of the Government.

Separate registers should always be maintained for "Central" and "State" deposits.

NOTES—(1) All chalans for credit of money as a "Deposit" and all orders for repayment of "deposits," should indicate whether the item is "Central" or "State" in the manner laid down in paragraphs 31 (c) and 47.

(2) These Deposits as well as lapses of the same are to be treated as "Central" or "State" according as the Government which exercises control over the depositors or the departments concerned, is "Central" or "State."

(b) The following rulings regarding classification are to be observed :

(i) Revenue Deposits proper are deposits made in revenue courts or in connexion with revenue administration; they include customs, salt and opium deposits which are treated as "Central deposits." They also include earnest-money deposits made by intending tenderers of the Civil, Defence and Public Work Departments and security deposits realized by the Police Department under the Motor Vehicles Act or otherwise.

These deposits may be received at Sub-Divisional as well as at District Treasuries. Tenderers should themselves make the deposits at the Treasury or Sub-Treasury which is most convenient to them and should attach to their tenders the Treasury chalan in support of the payment of earnest-money. No previous authority of a departmental officer is necessary to make the deposit, but the depositor must state

the designation of the Government servant in whose favour he makes the deposit and that designation must be stated on the receipt or chalan given by the Treasury.

NOTES—(1) In the Irrigation Department an officer calling for tenders may, in special cases where it would be inconvenient for tenderers to deposit earnest-money into a Treasury or Sub-Treasury relax the provisions of this rule and permit tenderers to deposit earnest-money with him in cash or currency notes up to a limit of Rs. 500 instead of into a Treasury or Sub-Treasury. Such deposits will be treated as "Public Works Department deposits."

(2) Special rules realating to earnest-money and security deposits in the Forest Department will be found in Chapter XI of the Forest Account Rules contained in Volume VII of the Financial Handbook.

(3) Security deposited by mill contractors in the Tarai and Bhabar Government Estates at the time of auction should be credited to "Revenue Deposits" and refunded on the termination of the contract.

(4) Security deposit received in cash under sections 13(2) and 23 (3) of the Uttar Pradesh Sugar Factories Control Act, 1938, should be credited to revenue deposits.

(5) Security deposits received in cash from Government servants and contractors other than Public Works Department contractors, including those which are ultimately converted into interest bearing securities, should be credited to revenue deposits.

(ii) Personal Deposits—

(1) Receipts and payments on account of wards and attached estates and estates under Government management are recorded in the Treasury in personal ledgers.

(2) Other Personal Deposits made by Government servants in their official capacity may not be accepted without the special sanction of the Government accorded in consultation with the Accountant General for the opening of a banking account with the Treasury.

Substitute the following for the existing note above:

Note—Personal Deposit Account can be opened under the detailed rules as specified in Appendix-XX only at the Treasuries specified for the purpose by the Government in their order sanctioning the opening of the banking account.

340.A. (Deleted)

340.B. (Deleted)

Correction Slip No. 106 Dated: May, 4, 1998

Finance (Account) Section-1 File No. 10 (12)/95.

(Correction slip no. 4, dated 27-6-1980)

[Vitta (Lekha) Anubhag -1 File No.10(6)/72]

(C. S. no. 106 dated 04-05-1998)

Limitations

341. [Deleted].

342. It is the business of the Treasury Officer to see that no item is credited as a deposit save under formal order of compentent authority, and also if the amount could be credited to some known head in the Government account, to make represetations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account ; for example, revenue paid to the Government on account of a demand not yet due should at once be finally carried to the proper head of revenue and may not be placed in deposit.

NOTE—Government promissory notes or other security deposits (not being cash) received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

343. The treatment of the following items as Deposit is prohibited :

(a) No pay, pension, or other allowance should be placed in Deposit on the ground of the absence of the payee or for any other reason; in a district office pay should not be drawn till the claimant appears.

NOTE—When a pension is granted to several persons jointly, it may not be drawn on the appearances of one claimant only, and payment of his computed share made, the balance being placed in Deposit.

(b) No fines should be placed in Deposit on the ground that appeal is pending; they should be credited atonce to the appropriate head of revenue, and refunded, if necessary, on order of the appellate court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government should be kept in

Deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

NOTE—Fines payable to local bodies under any law, or ordered by courts to be distributed as rewards to Government servants or private persons, should not be paid atonce, but kept under "Criminal Court Deposits" till the period allowed for appeal has elapsed, or if an appeal is presented, till it is decided.

(c) Refunds, whether of stamp or of other receipts can be drawn only on the appearance and on the receipt, of the person entitled to them, after production of due authority; on no account may they be charged on the receipt of an official and lodged in Deposit pending demand.

NOTE—The following rules have been laid down for the payment of refunds of revenue credited other than income-tax or amounts deposited in cases where the amount involved does not exceed Rs. 100 or in the case of Civil Court Deposits, Rs. 500 :

(1) On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a notice (a) inviting the person to whom the refund is to be made to receive payment at the Treasury, and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money order at his expense.

(2) When the payee appears in person at the Treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then recieve the payment personally or by a duly authorized agent or by money order at his own expense.

(3) When a money order is issued under clause (b) of the notice referred to in clause (1) the purpose of the remittance should be briefly stated by the Treasury Officer on the acknowledgment portion of the money order form in continuation of the printed entry there :

"Received the sum specified above on.....", sufficient space being left below the manuscript entry thus made, for the signature or thumb-impression of the payee. The amount of the money order should not be remitted in cash to the post office, but the Treasury Officer should send a money order form duly filled in together with a certificate that the amount of the order and the money fee thereon have been credited to the post office in the Treasury accounts by per contra transfer. The post office will accept the money orders on the authority of the Treasury Officer’s certificate. In the case of undelivered money orders issued by the Treasury Officer the post office will not send the cash with the money orders to the Treasury but will credit the amount by book transfer.

(4) On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the usual receipt in form no. 19 or 39 as the case may be, in which the full amount of the refund and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Accountant General will accept such voucher with the money order acknowledgment as a valid receipt for full amount of the refund entered therein.

344. (a) The net sale-proceeds of impounded cattle are to be kept in Deposit for three months, and if no claim be made within that time, are to be credited to the proper account.

(b) The sale-proceeds of unclaimed property are not to be placed in Deposit at all; under Act V of 1861, section 26, the property itself is to be kept for six months, but money realized by sale is at once (section 27) at the disposal of the Government, and should be taken to credit of administration of justice. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

NOTES—(1) If unclaimed property be perishable and be sold because it can not be kept, its proceeds should be held for six months in Deposit, but the circumstances should be clearly stated under "Nature of Deposit."

(2) Money belonging to prisoners in jail should not be held for long terms by the jail department; but should be paid into the Treasury at convenient intervals. Such Deposits should be classed as "Revenue Deposits" and repayments should be made in accordance with the procedure laid down in clause (b) of paragraph 346.

(3) The Police Department should have no Deposits except security and earnest money deposits, which should be paid into the Treasury as Revenue Deposits; unclaimed property found by, or delivered up to a police office should be made over to the magistrate; proceeds of sales of old stores of other Government property should be paid into the Treasury for credit to the revenues of the State; no pay, reward, or other allowance payable to a police officer should be held undisbursed.

(4) Money belonging to the mental patients confined in a Mental Hospital shall be deposited into the Treasury without undue delay, to be credited into the Public Account as "Revenue Deposits." Repayments, of this money shall be made in accordance with the procedure laid down in note (2) under paragraph 346.

345. Money tendered as Personal Deposits by private individuals or by Government servants acting in other than their official capacity, and funds of quasi-public institutions even though, like certain dispensaries, that are aided by

the Government, should not, be accepted for Deposit in a Treasury without the special or general sanction of the Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the Deposit Register, though the value be stated in money.

Revenue Deposits—Repayments

346. (a) A person claiming refund of a Deposit must produce an order of the Court or authority which ordered acceptance of the Deposit; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment and record it at once, under his initials, both in the register of repayments from which a daily total is carried to the cash book and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

(b) Earnest money deposits of the Civil Defence and Public Works departments will be refunded only under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer, by the departmental officer in whose favour the Deposit was made. It must be borne in mind that no part payment can ever be made. If, however, the departmental officer desires that the Deposit, instead of being refunded, be credited to a head of revenue, he will return the receipt with this direction, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

NOTES—(1) When at a Treasury the business of which is conducted by the Bank a Deposit is repaid by an order on the Bank, the entry in the register of receipts will be made when the order is issued and that in the register of repayments when the repayment is reported in the daily Bank sheet.

(2) In the case of the mental patients Deposits the Superintendent in-charge of a Mental Hospital will make the payments in cash to the discharged patients from his permanent advance which he should subsequently recoup by withdrawing the Deposits from the Treasury in the manner laid down in clause (a) above.

(3) Special rules relating to refunds of earnest money and security deposits in the Forest Department will be found in Chapter XI of the Forest Account Rules contained in Volume VII of the Financial Handbook.

346-A. Register of repayments will be kept in Form no. 33.

Form of Voucher

347. In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in a language other than English or Hindi, and to ensure caution in the issue of such orders, Government have directed that every order issued by a Court or office for the payment of money from a Treasury shall be in English or Hindi.

Note—Form no. 39 has been prescribed for the repayment order and voucher for deposits repaid.

Quarterly Certificate

348. At the end of every quarter a certificate must be recorded on the register of receipts by every District Officer not in personal charge of the Treasury or by a senior gazetted officer of the district staff (not being the Treasury Officer) selected by the District Officer, that he has personally and carefully examined at least 5 per cent of the entries in the register taken at random and that entries are made with utmost care and regularity.

NOTE—This examination is not intended to be mechanical. It is meant to ensure that necessary entries are properly made and initialed and that no moneys are unnecessarily placed in Deposit or allowed to remain there without good cause.

349. (Deleted).

350. A certificate from the administrator of every Personal Ledger Account (to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his plus and minus memorandum) should be transmitted.

Lapses—Annual Account

351. Deposit of the Excise Department made under rule 75-A of the Uttar Pradesh Excise Manual not exceeding one rupee, and other Deposits not exceeding five rupees unclaimed for one whole account year, balances not exceeding five rupees of Deposits, partly repaid during the year then closing, and all Deposits or balances unclaimed for more than three complete account years will, at the close of March in each year, be credited to the appropriate head of revenue by means of transfer entries in the office of the Accountant General.

351-A. The Treasury Officer shall submit to the Accountant General immediately after March 31, each year a list (in Form no. 41) of all Deposits or balances lapsing under the above rule. The list shall be prepared in accordance with the procedure laid down in the rules below.

(1) Early in March the register of Deposits should be taken up, and an extract made on ruled paper of those of each class which would, in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the district officer, and any item, which in his opinion should not be so dealt with, should be struck out and full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On March 31, each of these lists should be again checked with the register of receipts, wherein its items should be marked off as having lapsed and been credited on March 31, and the total of the list should be deducted in the plus and minus memorandum from balance shown at credit of the particular class of Deposits, the list itself, signed by the District Officer, being forwarded to the Accountant General. This duty may be delegated by the District Officer to a gazetted Government servant of the district staff, not being the Treasury Officer.

(2) In preparing the lapsed statement the items should be entered in chronological order, and separate totals should be given for Deposits relating to different years.

352. (1) Deposits, the detailed accounts of which are not kept at the Treasury and which are credited to the Government under paragraph 351 cannot be repaid without the sanction of the Accountant General. The Treasury Officer shall, before authorising refund in such cases ascertain that the item was really received and was carried to the credit of the Government as lapsed, and that the claimant’s identity and title to the money are certified by the officer signing the application for refund.

(2) Deposits, the detailed accounts of which are kept at the Treasuries and which are credited to the Government under paragraph 351 may be refunded without the sanction of the Accountant-General. The Treasury Officer shall, before authorising refund in such cases, ascertain that the item was really received and is traceable in his records, was carried to the credit of the Government as lapsed and was not paid

previously, and that the claimant's identity, and title to the money are certified by the officer signing the application for refund.

NOTE—The sanction/payment authority issued by the Accountant General in cases covered by the provisions of sub-paragraph (1) above will be valid for three months from the date on which it was issued, after which no payment can be made on its authority unless it is revalidated.

353. The application for sanction will be made in Form no. 42. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Accountant General with the list of payments in which it is charged.





Civil and Criminal Court Deposits

354. In the case of Criminal Court Deposits each Deposit is separately paid into and drawn from the Treasury, upon documents passed by the presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this ease the registers of receipts and repayment are kept and the monthly and annual returns and lapsed lists submitted by the Treasury Officer in the manner above prescribed for Revenue Deposits, although the sets of registers and returns must all be kept separate from those of the Revenue Deposits. For these no further instructions are necessary.

355. In regard to Civil Deposits the Civil Courts merely bank with the Treasury, remitting without detail their gross deposit receipts for credit in a Personal Ledger and making repayments by cheques on the Treasury which are taken to debit of the same personal account. These Personal Ledgers, and the corresponding accounts and returns, must be kept by Treasury Officers, in the form prescribed for Personal Deposits, but quite separate from those of Personal deposits proper; and they will be designated as Civil Court Deposits.

NOTE—The Treasury Officer in sending as his vouchers the paid orders of the civil court, should attached them to a covering list showing the number and amount of each.

356. The object and effect of this arrangement is simply to relieve the Treasury Officers of responsibility for the details of the Deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which register of receipts and payments must be kept up in the same form; and be worked on the same principle, as above prescribed for the Treasury Officer's accounts of Revenue Deposits. The civil court in this case is responsible for the monthly detailed returns

despatched to the Accountant General (although the vouchers are sent by the Treasury Officer) and for statement of lapses—vide paragraphs 350 to 352.

357. The civil court will incorporate with its own accounts and returns the deposit items of its subordinate courts as a Treasury Officer does those of subordinate Treasuries. It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Accountant General. Separate accounts will, of course, be kept for, and separate returns submitted by, the several small cause courts.

NOTES—(1) Each transaction of receipt or payment of Civil Court Deposit must be initialed by—

(a) the Judge; or

(b) in the case of the High Court of Judicature or the Chief Court, or any gazetted Government servant ;

(c) in the case of a Small Cause Court, unless otherwise ordered by the Government by a Registrar appointed under section 13 of the Presidency Small Cause Courts Act, 1882 (XV of 1882), or under section 12 of the Provincial Small Cause Courts Act, 1887 (IX of 1887).

(2). The plus and minus memorandum of the balance of Deposits should be recorded by the Judge upon the register of receipts transmitted to the Accountant General.

358. In Civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.) the detailed control might, with the approbation of the chief judicial authorities, be left with the receving court.

NOTES—(1) The receiving court, however, should record and deal with their petty Deposits with the same care and formality as others, it should enter all in detail in a register of Deposit receipts of the ordinary form, labelled "Sheriff's petty accounts," and repayment would be recorded in the similar separate register of repayments, both to be the handled and attested like the general register. From these two separate registers daily totals would be carried into the general registers (though, of course, without numbers) and also into a register of the Personal Ledger form in which a daily balance would be struck; monthly totals of receipts and payments of Sheriff's petty accounts would be noted on the extracts from the general registers submitted to the Accountant General, and lapses periodically reported.

(2) Detailed instructions regarding these petty Deposits should be prescribed, whenever the system is permitted by the chief judicial authority in communication with the Accountant General.

Agreement with Treasury

359. When the different civil courts of a district bank with the civil Treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a Personal Ledger account for each court, even though the Deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

360. (a) To prevent disagreement between the Deposit figures reported to the Accountant General by civil courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions. A civil court does not usually receive money, but gives the intending depositor an order to the Treasury Officer to accept it ; and so, though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the Deposit register till the Treasury Officer advises receipt. Similarly it will ascertain from the Treasury Officer at the close of the month which of its payment warrants have been cashed and detail at foot of its extract register of repayments the warrants which are unpaid, deducting their total from the total of the extract.

(b) The Treasury Officer will furnish the court with a daily advice list of the sums received and paid.

NOTES—(1) When it is inconvenient for a depositor to proceed to the Treasury with the court's order to lodge his Deposit, it may be received by the court and by it afterwards forwarded to the Treasury. Courts in the same town with a Treasury or Sub-Treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly when it is inconvenient for a claimant to proceed to the Treasury there to obtain repayment of a Deposit, the judge may pay him in cash, provided that there are in the court funds sufficient whether of current Deposit, receipts or of the office permanent advance.

(2) In these cases, however, the gross receipt and payments taking place at the court must be shown as remitted to and from the Treasury, and the payment be supported by the paid orders. If the receipts are in excess of the payment, the excess will be remitted in cash to the Treasury; and if the payments are in excess of the receipts the Treasury will pay the excess to the court, which will thus recoup the permanent advance account.

(3) No permanent advance should be given and held apart specially for the repayment of Deposits; the office permanent advance may be augmented sufficiently.

(c) When the list of lapses is made up by the Judge or Magistrate, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.





Personal Deposits—Repayments

361. Withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue.





Deposits of Fees

361-A. Fees received from non-Government bodies or private persons for work done for them by Government servants shall be dealt with as follows :—

(i) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government will not be concerned with the transaction.

(ii) In cases where the fees are divisible between the Government and the Government servant concerned—

(a) If the exact amount of the fees and the distribution of shares between the Government and the Government servant are known beforehand, the share due to Government should be credited as miscellaneous receipt of the department to which the Government servant belongs and the rest should be collected by the Government servant himself. The Government share should be paid into the Treasury by the Government servant receiving the fee through his office;

(b) If the amount of the fees or the shares are known only approximately beforehand, all the fees should in the first instance be paid into the Treasury to the credit of the Government by the Government servant receiving the fee through his office. The recoveries should be credited to head "Deposits of fees received by Government servants for work done for private bodies," pending final settlement, when the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs, and the rest should

remain under the deposit head for disbursement to the Government servant in accordance with the procedure set out below :—

The Government servant himself, if he holds a gazetted post, or the head of office on behalf of non-gazetted Government servant, must claim the amount due to him on a bill in ordinary pay bill form specifying therein the authority sanctioning the payment of fees, and forward the bill to the Accountant General through the Treasury Officer concerned, who will furnish necessary details of the credit in the Treasury accounts. The Accountant General will, after verifying the credits authorise the payment and return the bill to the Treasury Officer, who will pay it by debit to the deposit head concerned.

Exception—So far as the crediting and disbursement of the fees paid by candidates for their medical examination in respect of appointments to the All-India Services and to technical posts are concerned, only one-fourth of the fees, viz. Rs. 4 should be credited to the revenue of the State and the balance should be paid by the examinee in cash to the Medical Board at the time of the medical examination.

361-B. The following are the rules for accounting for fees received by Government servants for work done for another Government :

(i) In cases where a Government servant is permitted to retain the whole or part of a fee the payment would be made by book transfer between this and the other Government concerned. The credit when afforded by another Government will be adjusted as departmental receipts of this Government and the amount of fee payable to the Government servant concerned will be drawn and paid to him from the State Revenues.

(ii) In cases in which the entire amount of fee is to be retained by Government and nothing is to be paid to the Government servant doing the work for the other Government, the entire amount will be credited as departmental receipts.

NOTE—These rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for private bodies or persons or for another Government. They are not applicable to cases, e.g. fees levied for overtime work in departments where it is in existence, where a Government servant undertakes the work as a part of his official duties although in view of the extra work involved and in consideration of the fees realized, he is remunerated by a share out of these receipts. In such cases, the fees realized and adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure under "Allowances, Honoraria, etc."

Explanation

362. The expression "Local fund" denotes—

(1) revenues administered by bodies which by law or rule having the force of law come under the control of the Government, whether in regard to proceedings generally, or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular posts, the enactment of leave, pension or similar rules ;

(2) the revenues of any body which may be specially notified by the Government as such.

The transactions of the local funds are not included in the accounts of revenue and expenditure of the State.

BACK HOME

Receipts and Payments

363. Municipalities are ordinarily obliged to place their funds in the Treasury, or in the Bank at places where the cash business of the Treasury, is conducted by an office, branch or agency of the Bank.

364. The account of a local fund at the Treasury is a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure.

NOTE—This rule does not apply if the charges of any local fund are under any special orders, drawn from the Treasury on detailed bills in which case the gross amount will be charged by the Treasury Officer, in the accounts the deductions on account of income-tax, fund subscription etc. being credited by transfer in distinct entries.

365. No local fund is allowed to overdraw the balance at its credits, without obtaining beforehand a loan or contribution to cover the overdraft from the Government.

366. Service stamps may not be used by a local fund officer or any Government servant acting in a capacity connected with each local fund such as president or secretary of a local fund committee, but service labels may be used on the correspondences of a Government servant acting as such even though the correspondence may relate to the affairs of a local fund.

NOTE—Telegraphic messages, the charges for which are to be borne by local funds, should be classed as private and not as State.

BACK HOME

Verification of Balances

367. The balances at credit of each fund are verified at the end of the year by the Treasury Officer in communication with the Accountant General on the one side and the officer or committee administering the fund on the other. The balance on the Accountant General's books is the balance acknowledged by Government, and the Treasury Officer is required to follow it, and not the local accounts, as his standard.

368. [Deleted].

BACK HOME

Miscellaneous

369. Unless any of the following arrangements have been authorized by the Government, a local fund is required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by departments of the Government on account of the fund:

(a) Payments as made by departments of the Government may be charged to the balances of the deposit of the local fund in the public account.

(b) Recovery from the local fund may be postponed till the time when the department has to make payment for the charges.

(c) Payments may be made as advances by the department in the first instance, pending recovery from the local fund.

BACK HOME

GENERAL RULES FOR GRANTS-IN-AID

369-A. The payment of various classes of grants to local bodies and institutions, e.g. contributions to hospitals and dispensaries, educational grants-in-aid, contributions for the maintenance of roads, etc., will be regulated, subject to the

following instructions, by the general or special orders of Government sanctioning each class of payment. [See also paragraph 209].

NOTES—(1) Instructions regarding maintenance of a register of grant are contained in the annexure referred to in Note (1) below para 209.

NOTE—(2) (a) The general principle of grant-in-aid is that it can be given to a person or a body which is independent of the Government. One Department of the Government cannot make a grant-in-aid to another Department of the same Government. Similarly, a grant-in-aid should not be given to an organisation set up by the Government by a resolution or an executive order since such an organisation does not have a separate legal status of its own and functions only as a limb of the Government. Either the expenditure of such bodies should be treated as normal Government expenditure and provided for in the budget as such or steps should be taken to secure a separate corporate status for the organisation by getting it registered under the Registration of Societies Act, etc.

(b) It is not permissible for a grantee institution, organisation, etc. to entrust the implementation of the scheme or work for which grant-in-aid is intended, to another institution, organisation, etc. and to divert the grant-in-aid received from Government as assistance to the latter institution, organisation, etc. Such diversion of grants-in-aid, though for utilisation on the same or similar objects, amounts to misutilisation of the grants-in-aid. The sanctioning authority should ensure that a specific condition is laid down in the sanction orders prohibiting the grantee institution from diverting the grant-in-aid and entrusting the execution of the scheme for which the grant is made to another institution or organisation. In cases where after having received the grant-in-aid from Government, the grantee institution itself is not in a position to execute or to complete the assignment, it should be required to refund forthwith to Government, the entire amount of the grant-in-aid received by it. In order to ensure that this condition can be enforced through a Court of Law, in the event of its breach, it should be incorporated in the agreement bond executed by the grantee institution.

Exception—If the grantee institution has branches and their existence has been taken into account while making the grant-in-aid; or if the grant has been given with the specific object that the grantee institution will divert it among other organisations doing similar work in accordance with the rules framed by Government, then there will be no objection to the grant being diverted by the grantee to its branches or such other organisations.

Sitapur Eye Hospital and Kusht Nivaran Sangh are the examples of such institutions.

(c) The Administrative Departments should impress upon institutions / organisations, desiring grants from Government, to submit their requirements with

supporting details by the end of October in the year preceding the year for which grant-in-aid is sought. The Departments on their part, should finalise their examination of these requests with the utmost expedition and make the necessary budget provision where it is decided to sanction grants. The institutions/organisations should be informed of the result of their requests early in the succeeding year.

369-B. Grants are of two kinds, viz. (1) conditional and (2) un-conditional. A grant is conditional when it is given for a specific purpose and special conditions are imposed at the time of the grant, regulating the manner in which the grant may be expended.

A grant is unconditional when the only condition attaching to it is the continued active existence of the local body or private institutions to which it is given.

369-C. Administrative departments of Government and subordinate authorities to whom power has been delegated to sanction grants shall specify the conditions which apply in each case or quote the relevant rule or order under which the grant is made. They shall also supply the examiner, Local Fund Accounts, with a copy of the orders sanctioning a grant-in-aid. All grants-in-aid to any authority or body for specific purposes, whether recurring or non-recurring and irrespective of the amount should be subject to a specified condition that the books and accounts of the authority or body receiving the grant shall be open for a check by the Comptroller and Auditor General or such officer of his department as may be authorized by him in this behalf under section 21 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (see Appendix I-A), who shall have right of access to the books and accounts of the body or authority after giving reasonable previous notice. Where the body or authority is substantially financed (for the purpose, see explanation below section 14 of the aforesaid Act given in Appendix I-A) by grants or loan from the Consolidated Fund of the State, all receipts and expenditure of the body or authority shall be audited by the Comptroller and Auditor General or other officer of his department authorized under section 21 of the Act, subject to the provisions of any law for the time being in force applicable to the body or authority.

369-CC. (a) Every conditional recurring grant will require a fresh sanction every year.

(b) in the case of unconditional recurring grants—

(1) if the amount of a grant is fixed for a definite term in the first sanctioning order sanction need not be renewed until the amount is varied or the term ends,

(2) where a definite term is not assigned to the continuance of a grant of a fixed amount, the sanctioning authority, should, as soon as funds have been provided for the purpose intimate the fact to the Accountant General, and

(3) in all other cases, fresh sanction should be accorded every year to the continuance of a grant.

369-D. In the case of both conditional as well as unconditional grants it is the duty of the administrative department or officer sanctioning a grant to see that the instructions mentioned below are carefully observed before any grant is sanctioned :

(a) grants should not be sanctioned to those institutions or individuals who have not submitted utilisation certificates in respect of grants made earlier,

(b) only such grants be proposed for disbursement as are likely to be watched and scrutinised properly;

(c) sanctions to grants-in-aid should be issued in the earlier part of the financial year so as to leave sufficient time for utilisation;

(d) every sanction order should state the period during which the grant or an instalment shall be spent;

(e) only so much of the grant should be paid during any financial year as is likely to be expended during that year. In the case of grants for specific works such as buildings, water supply schemes and the like the sanctioning authority shall use discretion in authorising payments according to needs of the work;

(f) every grant made for a specific object shall be subject to the implied conditions; (i) that the grant shall be spent upon the object within a reasonable time if no time limit has been laid down in the sanction; and (ii) that any portion of the amount which is not ultimately required for expenditure upon the object shall be duly surrendered. The expression 'within a reasonable time’ shall ordinarily mean 'one year from the date of the issue of the letter sanctioning the grant.’ Thus grants may be sanctioned to meet requirements for a year even extending beyond the financial year, but only so much of the grant shall be paid during the financial year as can be spent during that year. The amount remaining unspent in such cases need not be refunded at the close of the financial year. However, immediately on expiry of the period of one year from the date of sanction any unspent balance should be duly surrendered to Government;

NOTE—Transferring grants to Personal Ledger Accounts with a view to avoiding lapse of funds constitutes a financial irregularity and should not be resorted to.

(g) in respect of sanctions which require the grant to be utilised during a financial year, the unspent balance thereof shall be surrendered to Government at the end of the financial year or may be adjusted by the sanctioning authority against the next year's grant, if any;

(k) when recurring grants are sanctioned to the same institution for the same purpose, a certificate to the effect that the unspent balance of the previous grant has either been surrendered to Government or has been taken into account in sanctioning the subsequent grant shall be incorporated in the sanction letter;

(i) grants should be made available, as far as possible, on the basis of specific schemes drawn up in sufficient detail and duly approved;

(j) before a grant is paid, the sanctioning authority shall as far as possible insist on obtaining an audited statement of the accounts of the public body or institution concerned;

(k) in the case of small institutions which are entirely/mainly fed by recurring grants the requirement of obtaining audited statement of accounts will not be insisted upon for sanctioning the first two instalments, if the statement of accounts are not ready for the close of the financial year. However, such statement of accounts should be obtained before sanctioning the final instalment;

Recurring grants-in-aid to small institutions, which may not have sufficient funds to cover the expenses in the beginning of the financial year, may be paid, if necessary, in three instalments, It has now been decided in modification of this procedure that the facility of release of grants-in-aid in instalments should not be confined only to small institutions. In the case of institutions which have a good record of ugtilisation of grants, the first instalment amounting to one-sixth of the year's grant may be paid in the month of April to meet their expenses for April and May out of the funds voted on account by Legislature. A second instalment of the grant, not exceeding 50 % of the total annual grant, may be released after the Budget has been passed provided the institution submits to the sanctioning authority at least an unaudited statement showing the expenditure incurred from the previous year's grant and resources available with it. Subsequent instalments should normally be released only after receiving the audited statements of accounts of the previous year. However, if there are any genuine difficulties in getting the audited statements of accounts in time, these subsequent instalments may also be released in exceptional cases on the basis of the unaudited statements of accounts provided that the total amount of all the instalments released in a financial year without obtaining the audited statement of accounts does not exceed 75 % of the amount provided in the budget of the year.

(l) a certificate should be obtained from the grantee specifying clearly that the institution concerned was not/has not been sanctioned grants-in-aid for the same

purpose by another department of the State Government during the period to which the grant relates;

(m) in making grants to non-government or quasi-government bodies or institutions, a condition shall be laid down that assets acquired wholly or substantially out of Government grants would not, without the prior sanction of Government be disposed of, encumbered or utilised for purposes other than those for which the grants were sanctioned;

Explanation—the terms "assets" used in the above paragraph means (i) immovable property and (ii) movable property of a capital nature where the value exceeds Rs. 1,000.

(n) the grantee should furnish to the sanctioning authority at suitable intervals such reports, statements etc. in respect of expenditure from the grant as may be considered necessary by the latter.

369-E. The target dates fixed for submission of audited statements of accounts by the grantee institutions etc. should be at least three months before the prescribed date of furnishing of utilisation certificates or 15 months from the date of sanction of the grant (see paragraph 369-H). The sanctioning authority should make it incumbent upon the grantee institutions to submit the statements within the stipulated period by including a clause to this effect in the sanction letter. This statement should also show whether the unspent balance has been surrendered to Government.

In the case of recurring grants-in-aid exceeding Rs. 25,000, submission of Achivement-cum-Performance Reports by the grantee institutions in receipt of grants should be ensured in all cases except those of grants to statutery bodies or institutions sponsored by Government provided the said bodies/institutions present formal Annual Reports, embodying Inter alia, an account of their general performance for the year. The grantee institutions should be asked to submit the Achievement-cum-Performance Reports within one month after the end of the financial year and these reports should be made available to audit by the sanctioning authority concerned at the time of local audit of such grants-in-aid in the concerned offices or when called for by the Accountant General.

369-E (a). The annual reports of Autonomous/Statutory bodies are ordinarily laid on the table of the legislature. In such cases the departments of the State Government need not incorporate performance-cum-achievement reports in the annual administrative reports. In all other cases, if the grants-in aid exceed Rs. 1 lakh, the departments of the State Government should include in their (this) administrative reports a review of the utilisation of the grants-in aid individually, specify in detail the achivement vis-a-vis the amounts spent, the purpose and destination of the grants. In cases where the grants-in-aid are for Rs. 1 lakh or less

the departments of the State Government should include in the administrative reports their own assessment of the achievement or performance in a general way for facility of a complete and comprehensive study of grants-in-aid paid by the department.

369-E (b)—Where the accounts of the grantee institutions are audited by the Accountant-General, copies of the performance-cum-achievement reports furnished by the grantee institutions to the administrative department/ sanctioning authority should be made available to the audit. In other cases, copies of such reports received by the departments of the State Government or sanctioning authority should be made available to audit when local audit of such grants-in-aid in the office of the administrative department or sanctioning authority is conducted or when it is called for by the Accountant-General. When the accounts of the grantee institutions are audited by the Director, Local Fund Audit copies of the performance cum-Achievement reports should be furnished by the grantee institutions to the Director, Local Fund Audit, U. P,, Allahabad.

369-E (c) Review of the Performance:

A review of the performance of the grantee institutions in receipt of grant-in-aid exceeding Rs. 10 lakh per annum may be under taken by the sanctioninig authority concerned at least once in 3 to 5 years in each case. Some of the leading non-officials interested in the object of the particular grant may be associated with the review.

369-E (d)—The annual reports and accounts of private and voluntary organisations receiving recurring grant-in-aid to the tune of Rs. 5 lakh and above should be laid on the table of the legislature within nine months of the close of financial year of the grantee institutions. In the case of private and voluntary organisation receiving grant-in-aid of Rs. 1 lakh and below Rs. 5 lakh, all the departments of the State Government should include in their Annual Reports a statement showing quantam of funds provided to each of those organisations and purpose for which they were utilised, for the information of the legislature.

(C.S. No. 92, dated 16-9-1989)

[Vitta (Lekha) Anubhag-1, File No. 15 (3)-84]

369-F. The administrative department or officer shall then decide what amount, if any, must be surrendered by the receipient of the grant and take steps to have the amount so surrendered.

369-G. Where a grant is an annual one or is paid in instalments the amount to be surrendered to Government (paragraph 369-F) shall be adjusted by short payment of the next instalment or grant.

NOTE—Overdue instalments on account of repayments of loans taken by local bodies may also be recovered by adjustment from the grants payable to them.

369-H. Where a grant is annual or a non-recurring grant has been given for being utilised during a particular financial year only, the administrative department or officer who sanctioned the grant, shall on or before September 30, of the year following that to which the grant related furnish the following certificates to the Accountant General, namely—

(a) in the case of an unconditional grant, that the local body or private institution to which the grant was given, did continue to function actively in the year to which the grant related;

(b) in the case of conditional grant, that the grant was utilised in accordance with the condition of the grant. This certificate should be given in Form no. 42-I. If the conditions of the grant were not fully satisfied the administrative department or officer shall state which conditions were not satisfied and what steps he has taken or proposes to take either to have the conditions satisfied or to have any part or the whole of the grant surrendered to Government.

NOTES—(1) In respect of grants which are expected to be utilised during the next 12 months from the date of sanction the competent authority shall furnish to the Audit the requisite certificates not later than 18 months from the date of sanction of the grant.

(2) In cases in which conditions are attached to the utilisation of a grant on particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officers on whose signature the grant-in-aid bill is drawn shall be primarily responsible for certifying to the Audit the fulfilment of the condition attaching to the grant unless there is any special rule or order to the contrary.

(3) Utilisation certificates need not be furnished in cases where the grants-in-aid are sanctioned subject to the fulfilment of certain pre-requisite conditions and are in the nature of reimbursement of expenditure already incurred. In such cases the sanctioning letter should specify clearly that utilisation certificates will not be necessary.

369-I. Where a conditional or unconditional grant is given in installments spread over a number of years the administrative department or officer shall give a certificate as prescribed in the foregoing rule in respect of the installment paid within the year to which it related.

369-J. Grants should be shown in the budgets under the heading "recurring" or "non-recurring" and as far as possible the estimates should show the purpose of a

grant; for example, educational grants should be divided into maintenance, boarding, furniture, building and so on.

369-K. The Examiner, Local Fund Accounts, shall report in each audit and inspection note on the accounts of local bodies or institutions under his audit whether the grantee is spending or has spent a grant according to the terms attaching to it or on the particular purpose for which it was given. For this purpose Government have allowed him to exercise his discretion in conducting in any case the prescribed test or an extended audit with the object of ascertaining whether the conditions of a grant has been duly observed. He will also bring to the notice of Government in the Finance Department instances of diversion of large unspent balances.

At the end of the year, when all the accounts have been audited, the Examiner will furnish the Accountant General, U.P., with a consolidated certificate for all the accounts under his audit to the effect that he is satisfied, so far as the test audits show, that the grants made to bodies whose accounts came under investigation are being expended on the purpose and in accordance with the conditions of the grant.

Similar action will be taken by the Chief Audit Officer, Co-operative Societies and Panchayats, in respect of audit of grants-in-aid sanctioned to Co-operative Societies.

369-L. The rules relating to discretionary grants placed at the disposal of the Ministers etc., are contained in Appendix X-A. These grants are generally of a non-recurring nature and are to be spent on objects specified in the rules subject to the conditions mentioned therein.

BACK HOME

COMMUNICATION AND EFFECT OF SANCTION

370. [Deleted].

371. [Deleted].

372. All financial sanctions or orders relating to financial matters must be in writing. Verbal and telegraphic orders are to be deprecated as being liable to misapprehension, but in cases where such orders are given, they should ordinarily be confirmed in writing as soon as possible thereafter. An officer who acts on oral instructions of a superior authority will not be allowed to plead those instructions if an irregularity is committed. If, however, he has acted on a written order, the responsibility for any irregularity will be transferred to the authority who gave the order.

373. The Accountant General is entitled to receive a copy of an order sanctioning expenditure or a sanction which is otherwise to be enforced in Audit, from the authority which is competent to accord that sanction. All letters or orders conveying financial sanctions to the Accountant General must be signed by an authorized gazetted officer.

374. If the sanctioning authority is a department of Government and if under rules applicable to it, the sanction requires previous consultation with, or the previous consent of the Finance Department, the copy of the order sent to the Accountant General should be issued from the Finance Department. If in any case an order conveying a sanction requiring consultation with or the consent of the Finance Department has been communicated to the Accountant General direct by the sanctioning administrative department, the Accountant General will bring the matter to the notice of the Finance Department which will issue suitable instruction.

NOTES—(1) If the sanction of Government in the Finance Department is required by any rule, and it has not been received from that department, the Accountant General will similarly bring the fact to the notice of the Finance Department.

(2) The functions of the Finance Department are defined in the Financial Handbook, Volume I.

375. The powers of Government on matters in respect of which a consultation with the Finance Department is not prescribed by a rule or order, or the consent of that department is not required to be specifically obtained before the powers are exercised, ordinarily vest in administrative department of Government, and orders issued under such powers are communicated to the Accountant General by the administrative department concerned direct.

375-A. Unless otherwise provided by any special rule or orders of Government, a higher authority may exercise the powers delegated to an authority subordinate to it in respect of financial matters with which that authority is administratively concerned.

375-B. All letters or memoranda conveying sanction to the grant of additions to pay, such as special pay and compensatory allowance, should contain a brief but clear summary of the reasons for the grant of the addition so as to enable the Accountant General to see that it is correctly classified as special pay or compensatory allowance, as the case may be. In cases in which an official record in an open letter is considered undesirable, the reasons for grant of such additions to pay, should be communicated confidentially to the Accountant General. A similar procedure should also be followed in all other cases in which the rules require that reasons for grant of special concessions or allowances should be recorded.

376. Sanction accorded by Government to grants of land and alienation of land revenue other than those in which assignments of land revenue are treated as cash payments, should be communicated to the Accountant General in a consolidated monthly return giving details necessary for enabling the Accountant General to audit the sanction accorded.

377. Statutory rules made by Government have effect from the date on which they are passed, unless otherwise directed, and executive orders issued by Government or a subordinate authority take effect, unless otherwise directed, from the date of issue of the memo., letter or telegram in which the sanction is conveyed.

377-A. Except as provided in paragraph 380, an order of Government, in the absence of any indication to the contrary in the order itself will lapse only if and when it is superseded by an order of a later date.

378. (Deleted).

379. (Deleted).

380. A sanction for any fresh charge which has not been acted upon for a year, must be held to have lapsed, unless it is renewed.

NOTES—(1) This rule does not apply to a case where an allowance sanctioned for a post or a class of Government servants has not been drawn by a particular incumbent or incumbents, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by competent authority. Also it does not apply to an estimate for any public work governed by paragraph 380 of the Financial Handbook, Volume VI.

(2) The rule does not cover sanctions for refund which are not in the nature of a fresh charge and are governed by a different set of rules contained in departmental manuals.

Explanation—(1) The period of one year should be calculated from the date of issue of the sanction and the sanction should be considered to have been acted upon if payment in whole or in part has been made in pursuance of the sanction within twelve months from the date of its issue. In cases in which part payment has been made within the stipulated period, the subsequent payment of the balance may, subject to the existence of budget provision, be made without a fresh expenditure sanction. The bill for subsequent payment, besides containing a reference to the expenditure sanction, should also contain a reference to the number and date of the voucher under which the first payment was made.

Explanation—(2) Where there is a specific provision in a sanction that the expenditure would be met from the budget provision of a specified financial year, such sanction will lapse on the expiry of the specified financial year.

Explanation—(3) The provisions in this rule are of a general nature and apply to all sanctions in respect of any expenditure.

General Rule

381. Subscriptions to a service or Government Provident Fund can be received from such Government servants as are either required or permitted by the rules of the fund to subscribe to it the recoveries being made ordinarily by deduction from pay bills.

NOTE—This rule applies also to service funds for Government servants of the Defence Department, e.g. the Indian Military Service Family Pension Regulations and the Queen's Military Widows Fund.

382. Subscriptions to the other funds named below may be received only under the special instructions of the authorities of the fund received through the Accountant General.

Postal Insurance and Life Annuity Fund;

Bengal Uncovenanted Service Family Pension Fund;

General Family Fund;

Hindu Family Annuity Fund;

Bengal Christian Family Pension Fund.

The subscriptions of Government servants and Government pensioners to these funds are recoverable by deduction from the pay or pension bills of the subscribers; except that, in the case of the General Family Pension Fund, the Hindu Family Annuity Fund and the Bengal Christian Family Pension Fund, such subscriptions may, at the option of the subscriber, be paid in cash direct to the fund concerned or at Treasury. (See paragraph 384).

383. The subscriber is himself responsible for seeing that proper deduction is made from his bills, though, for his convenience, it has been ruled (vide paragraph 104)

that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

384. Subscriptions in cash are ordinarily payable only to the authorities of the fund, but in the following cases, cash if tendered, may be received at Treasuries:

(a) Indian Civil Service Family Pension Regulations.

(b) Superior Services (India) Family Pension Fund Rules.

(c) Civil Engineers' Provident Fund.

(d) Hindu Family Annuity Fund (see paragraph 382).

(e) Bengal Christian Family Pension Fund (see paragraph 382).

(f) Bengal Uncovenanted Service Family Pension Fund.

(g) General Family Pension Fund (see paragraph 382).

NOTES—(1) Subscriptions to the Bengal and Madras Service Family Pension Fund may be received in cash at Treasuries only when permitted by the Accountant General.

(2) Premia or subscriptions to the Postal Insurance and Life Annuity Fund should, in no circumstances, be received in cash at the Treasury, payment in cash being permissible only at post offices.

385. In cases in which subscriptions (including refunds of withdrawals)are paid by deduction from pay bills, the requisite particulars should be entered by the subscriber, if he draws his own pay, or the head of office in other cases in a separate schedule in Form nos. 42-B, 42-B-1, 42-B-2, 42-C or 42-D prescribed for the purpose and the form so completed should be attached to the pay bill concerned. If the subscription is recovered in cash, as permitted by paragraph 384, the number of the account or policy and all other necessary particulars must be furnished. In all cases where a subscription is paid for the first time the rule or special authority under which the subscription may be received should also be quoted in the form or, in case of cash payments, in the separate document of particulars.

386. In cases in which the subscription is a percentage on the rate of pay the subscriber, if in foreign service under the new rules in force from January 1, 1922, should subscribe on the pay drawn by him in foreign service, but if the foreign service is under the old rules which were in force prior to January 1, 1922, the subscription Should be calculated upon "assumed pay" in the case of foreign

service of the first kind and upon "actual sanctioned salary" in thc case of foreign service of the second kind.

387. When a subscriber to any fund whose subscriptions are realized by deduction from bills is transferred to another district, the fact that he is subscribing to the fund should be certified in his last-pay certificate by noting thereon the amount recoverable monthly and number of his account or policy.

NOTE—When a subscriber to the Postal Insurance and Life Annuity Fund is transferred to another audit circle, notice of transfer should be given to the Audit Officer concerned and the Accountant General, Indian Posts and Telegraphs Department, through the Accountant General, U.P.

Advances from Fund-Forms

388 Advances from any fund may be drawn from the Treasury on Form nos. 6-A, 6-B, 6-C or 6-D, as the case may be, in accordance with the rules of the fund. With this exception no payment on account of any fund, whether as a refund of a subscription overpaid or as a repayment of the whole or a part of the amount accumulated to the credit of the subscriber, can be made without the express authority of the Accountant General.

NOTE—Payment, when authorized, will be made only on the personal receipt of the depositor, or, when he is absent from India, on that of his duly authorized agent, payment may however be made to an authorized banker, if so desired by the subscriber, in the manner laid down in paragraph 110. In event of his death, payment should be made only to his legal representative.

389. When a subscriber to a service or Government Provident Fund is about to retire and under the rules of the fund the money lying at his credit becomes payable on retirement he should place himself in communication with the Accountant General giving the date of his retirement and requesting that steps may be taken to close his account and pay him the amount due. The Accountant General being satisfied of the correctness of the date, should then ask the Treasury Officer who disburses the subscriber’s pay to intimate to him the final payment of fund subscription and when this has been done, should arrange for payment of the amount at credit of the Government servant.

NOTES—(1) In the case of class IV and other Government servants whose General Provident Fund Accounts are maintained by heads of offices, the verification and arrangement for payment of claim will be made by the heads of offices concerned instead of by the Accountant General. In case such a

Government servant opts, in writing, to obtain payment from the Treasury himself, the drawing and disbursing officer of the office concerned will arrange to forward an attested copy of the specimen signature of the Government servant in question to the Treasury Officer.

(2) So far as the provisions of this Rule relate to preparation, signing and presentation of bills, these will not apply to cases in which an Accountant General makes final payment of the Provident Fund balances outside his jurisdiction under rule 389-A.

389-A. When the final payment of the balance at the credit of a subscriber [other than those mentioned in note (1) below paragraph 389] to a Provident Fund is to be made outside the jurisdiction of the Accountant General who maintains the Provident Fund Account of the subscriber, that Accountant General will instead of issuing a special seal authority on another Accountant General for arranging the payment, make payment to the payee by a crossed Bank Draft. For this purpose the Accountant General will intimate the amount payable to the payee, and also send a form of receipt to be filled in by him which is given below. On return of the form of receipt duly signed by the payee, a Bank Draft will be purchased by the Accountant General and sent to the payee by registered post.

RECEIVED payment of Rs.....(Rupees.....) only being the accumulation in my.....

Provident Fund Account No.....

Station..... Signature.....

Dated..... Address.....….....

Please pay by a crossed Bank Draft,

Signature…….

Address……...

390. Subscribers to the Postal Insurance and Life Annuity Fund, who have retired from the service and whose pensions are to be paid in India, are allowed the option of deducting their premia or subscriptions from pension bills. The Accountant General issuing the pension payment order will in such cases note the amount of the monthly deduction on the pension payment order. The insured person, however will be personally responsible for entering the correct amount to be deducted in his pension bill; and if he fails to do this on any occasion, it will be open to him to pay the amount into the post office.

391. A detailed list of the subscriptions realized in cash on behalf of each fund showing the date and amount of each receipt and the name of the person on whose behalf it is paid in, will be submitted by the Treasury Officer with the cash account. The list will be a copy of a register maintained in the Treasury.

NOTE—Except in the case of the Bengal Uncovenanted Service Family Pension Fund, an important difference with regard to interest, is made between subscriptions paid by deduction from pay bills and subscriptions paid in cash, no interest being allowed for the month of payment on cash subscriptions received after the 4th of the month, whereas subscriptions deducted from a bill bear interest as though they had been received on the 1st of the month.





Provident Funds

392. The rules for the General Provident Fund are given in the separate pamphlet issued by the Government in the Finance Department.





Indian Civil Service Family Pension Regulations

393. Subscriptions should be recovered from all European covenanted civil servants, from all non-Europeans admitted to the service in or after the year 1914 and from such other non-Europeans as have been specially permitted to subscribe. Particulars relating to subscriptions, donations and disparity fines will be found in the publication containing the Indian Civil Service Family Pension Rules. (See also paragraph 104-A).

394. (Deleted).

395. (Deleted).





Superior Service (India) Family Pension Funds

395-A. The conditions of personal eligibility to join the fund will be found in the rules relating to the Fund. The subscription payable will be communicated by the

Accountant General, Central Revenues who is the account officer of the fund in India, any alteration in the rates also being advised by him.

General Family Pension Fund, Hindu Family Annuity Fund and Bengal Christian Family Fund

396. It must be distinctly understood that Government exercise no supervision over the management of these funds and is in no way responsible for their solvency.

Responsibility for observance of Account Rules, etc.

397. All officers and servants are expected to observe account rules, etc. properly in the course of performance of their duties, as may be necessary. The officers vested with any financial powers are particularly required to ensure that the powers are exercised with due care keeping in view the standards of financial propriety and orders issued by Government from time to time.

398. To assist the Heads of Department and Heads of Offices in proper discharge of their duties relating to budget, expenditure control, accounts maintenance, scrutiny of claims, etc., Accounts Organisations have been established in most of the departments, headed by a Finance and Accounts Officer or a Senior Finance and Accounts Officer or a Chief Finance and Accounts Officer. The duties and responsibilities of these officers have been laid down in the form of Government Orders issued from time to time. The existing orders have been reproduced in the Annexure to this Chapter.

399. The Heads of Departments will ensure that the Accounts Organisations in their departments are utilised fully on the duties assigned to them under orders of Government issued from time to time, in particular the following :—

(i) Formulation of budget estimates—both plan and non-plan and exercise of budgetory control. (This will also include scrutiny of all budget proposals and estimates and review of the progress of receipts and expenditure against estimates).

(ii) Expenditure Control. (This will include scrutiny of all proposals for expenditure on new items and other items involving heavy expenditure keeping in view the Government orders regarding economy issued from time to time).

(iii) Scrutiny of tenders and quotations for purchases as well as of all documents, contracts, etc., proposed to be executed for purchases and other dealings. (If there

is a Purchase Committee, the Head of the Accounts Organisation should be included on it as a member).

(iv) Internal audit and inspection of the accounts of the various offices and establishments of the Department including the office of the Head of the Department.

(v) Compilation of departmental accounts, reconciliation of accounts with Accountant General's figures and submission of periodical statements of receipts, expenditure, etc. to various authorities.

(vi) Settlement of the objections raised by the Accountants General on the accounts of the department and preparation of the replies on audit paras included in the report, of the Comptroller and Auditor General of India.

(vii) Establishment matters requiring application of Fundamental and Subsidiary rules, travelling allowance rules, pension rules and other rules relating to retirement benefits.

400-A. The Heads of Finance and Accounts Organisation will be immediately subordinate to the Heads of Departments concerned, but ultimately under the administrative control of the Finance Department of the Government.

400-B. In all important matters relating to purchases and other expenditure, the Head of the Department/Head of Office will, as a matter of rule, obtain the advice of the Head of Accounts Organisation in his office. If in any matters the Head of the Department/Head of Office differs with the advice given by the head of the Accounts Organisation, in his orders the Head of the Department/Head of Office will record the grounds on which he differs with the Head of the Accounts Organisation. In such cases it will be open to the Head of the Department/Head of Office to refer the matter to the Finance Department of the Government for their orders.

400-C. The Head of the Accounts Organisation will not be entrusted with the drawing and disbursing work. If in any case a Head of the Department thinks it useful to entrust such work to any Accounts Officer of his department, he will refer the matter to the Finance Department of the Government for their orders.

400-D. The head of the Accounts Organisation will submit a report in the months of April, July, October and January every year to the Finance Department of the Government giving brief details of the work done by him during the preceding quarter, the serious irregularities noticed by the Accounts Organisation in the course of internal audit or otherwise and the important cases in which the Head of the Department differed with him.

ANNEXURE TO CHAPTER XVIII—A

Copy of G.O. No. A—3172/X—108—48, dated April 26, 1948 from Sri P.A. Gopalakrishnan, Esq. ICS, Secretary to Government, United Provinces, Finance (A) Department to all Heads of Departments, United Provinces.

Subject :—Scheme for the expansion of Finance and Accounts Organisation of the United Provinces Government.

I am directed to address you on the above subject and to say that under the Scheme for the Expansion of the Finance and Accounts Organization, it has been decided to appoint efficient Accounts staff in all the important departments of the Government. This staff will be responsible not only for assisting the heads of the departments concerned to maintain their accounts properly but also to conduct preodical audit of these accounts. All the gazetted Accounts Officers, including those who are already serving in the different departments will be immediately subordinate to the heads of the departments concerned, but ultimately under the administrative control of the Finance Department of the Government. They will act as Financial Controllers in their respective departments and, if the heads of the departments do not agree with the advice tendered by them, then can directly approach the Finance Department for a ruling. The heads of Department will no doubt continue to be responsible for the financial side of the working of the departments, but the Accounts Officers will be their principal assistants for this purpose.

2. At present there are already gazetted Accounts Officers in the Industries, Labour, Agriculture, Animal Husbandry, Co-operative, Education, Transport, Refugee and Food and Civil Supplies Department. The appointment of an Accounts Officer in the Department Forest is at present under the consideration of the Government. It is also proposed to appoint Accounts Officers in the Medical and Public Health Departments as well as Senior Accounts Officers in the Buildings and Roads, Irrigation and Tube-well and Hydel Branches of the Public Works Department. There will also be a Senior Accounts Officers at the headquarters of Government with the necessary number of Accounts and Assistant Accounts Officers will, however, be deputed to the Departments, concerned as and when necessary. The whole scheme come into effect gradually. The cost on account of the pay and allowances of the various Accounts Officers will be met from the departmental budgets concerned, but all orders regarding appointment, leave, transfer etc., of all the gazetted Accounts Officers will issue from the Finance Department of the Government. These orders will come into effect from April 1, 1948.

3. In addition to the Accounts Officers in the various departments, it is proposed to appoint an officer of higher status in the Public Works Department to act as

Deputy Financial Adviser. Similarly there will be one Deputy Financial Adviser for Development comprising the work in the departments of Agriculture, Animal Husbandry, Co-operative etc. These appointments will be made as and when necessary.

4. The Finance Department will prescribe the special and subsidiary accounts of the various adminsitrative departments to be complied by the Accounts Officers of those departments and transmitted to the Senior Accounts Officer at the Headquarters as well as to the Accountant General of the Province. The Accounts Officers in the various departments being experienced men will be of great assistance to the departmental heads in the preparation of initial budget estimates and the present deficiencies of over-budgetting, of lumpsum provisions savings and surrenders will be minimised to a considerable extent. The Accounts Officers will also make inspections and audit and systematize the accounts of all commercial undertakings and give financial advice on all technical points to their departmental heads. The Deputy Financial Advisor the Public works Department and Development Departments, when appointed, will represent the Finance Department at departmental meetings and note on departmental files from the financial angle. All important cases, will, however, have to come to Finance Department as usual.

5. I am to request you to bring the above decision to the notice of all concerned.

Copy to A.G., U.P.

Copy to all Departments of the Secretariat.

Copy to the Secretary to Her Excellency the Governor, U.P.

No. S-5860/X—448-50

FROM

SRI B.G. RAU, I.C.S.

SECRETARY TO GOVERNMENT,

UTTAR PRADESH.

To

ALL SENIOR ACCOUNTS OFFICERS AND ACCOUNTS OFFICERS,

UTTAR PRADESH.

Dated Lucknow, August 22, 1950.

Subject :—Duties and responsibilities of Senior Accounts Officers and Accounts Officers under the scheme for the expansion of Finance and Accounts Organization of the Uttar Pradesh Government.

SIR,

I AM directed to refer to G.O. no. A-3172/X—108-48, dated April 26, 1948, in which it was declared that the gazetted Accounts Officers appointed under the scheme for the expansion of the Finance and Accounts Organization will act as Financial Controllers in the respective departments to which they are posted and that though the heads of departments will continue to be responsible for the financial side of the working of the departments, the Accounts Officers will be their principal assistants in that respect. In G.O. no. S-28 (AI)/X—300(7)-49, dated February 27, 1950, it was further clarified that the Accounts Officers were attached to the offices of various heads of departments for ensuring proper maintenance of accounts conducting periodical audits and tendering financial advice on all technical points to the departmental heads and that their duty was not to act as drawing and disbursing officers of the departments. I am now to explain in greater detail the duties and responsibilities of Senior Accounts Officers and Account Officers attached to various departments.

2. The Senior Accounts Officers and Accounts Officer are to perform duties not only as Accounts Officers, but also as officers for internal audit and they are also Financial Controllers and Advisers in their respective departments. Their duties in these respective spheres are enumerated in the following paragrapghs for their guidance. Government expect them to study these instructions very carefully and to follow them closely in their actions.

3. Their duties as Accounts Officers will be to supervise the various accounts and see that they are properly maintained in accordance with the Accounts Rules in Financial Handbooks, Volumes V and VI. In particular, they should see that pay bills, T.A. bills and contingent bills are properly prepared and registers of contingent expenditure are properly maintained. In the headquarters' office to which they are attached, they should at times check the bills before they are encashed in order to satisfy themselves that no mistakes are committed by accountants or clerks. In the subordinate offices of the department, they should at the time of inspection test-check some of the paid bills and should point out to the head of the office any mistakes or irregularities which they notice and instruct the office to avoid such mistakes in future. They should particularly see that the contingent register is regularly signed by the head of the office as required by the rules. They should also see that the accounts records, i.e. bills, contingent registers, etc. are retained up to the periods prescribed for their retention in the rules in Appendix XVI of Financial Handbook, Volume V, Part I. It will be their duty to

satisfy themselves that contingent charges are incurred in accordance with the rules in Chapter VIII of Financial Handbook, Volume V, Part I and to point out to the head of the office or to the head of the department any deviation from those rules. They should also see that the contingent register prescribed in paragraph 173 of Financial Handbook, Volume V, Part I and the registers of travelling allowance prescribed in paragraph 119 of the abovementioned Book are properly maintained and are up-to-date. In the discharge of their duties as Accounts Officers, they should examine the current accounts records in offices subordinate to them and see that the accounts rules are followed in preparing them maintaining them and in preserving them. As required by paragraph 169 of Financial Handbook, Volume V, Part I, they should see that the heads of offices exercise vigilance in incurring contingent charges and they should report to Government in Finance Department through their heads of departments where proper vigilance is not exercised.

4. As Audit Officers, they will not only be responsible for the proper observance of the accounts rules but of all other rules in the various Financial Handbooks, Civil Service Regulations, etc. and of orders issued from time to time from Finance Department. For this purpose, they should maintain collection of all the circular Government Orders, issued from time to time by Finance Department and of all Government Orders issued from the administrative department to which they are attached, containing any general instructions of a financial nature pertaining to that department alone. They should see that all these orders and rules in various Financial Handbooks, etc. are properly followed and no financial irregularity of any sort is committed in the case of individual Government servants of their department of otherwise. In particular, they should see that the instructions issued by Government from time to time relating to the drawal of travelling allowance, particularly road mileage allowance, are followed. Any glaring case of non-observance of these instructions in which any touring officer of their department may have repeatedly ignored these instructions, should be brought to the notice of Government in the Finance Department through the head of the department. They should see that the rules relating to contingent expenditure in Appendix X of Financial Handbook, Volume V, Part I are not infringed in any office of the department under their charge. They should also see that the vent statements of Government owned and leased buildings in their departments are properly maintained and revised in time in accordance with the rules and rent is regularly realised in accordance with the rules from the occupants of those buildings. The work connected with the preparation of rent statements and their quinquennial revision remains in arrears in many offices and they should see that this does not happen. In departments where contracts are given to private persons for the excution of works, it will be the duty of these officers to see that the general principles laid down in Appendix XIX of Financial Handbook, Volume V, Part I are observed by officers empowered to give contracts and that the agreements are in the prescribed forms and have been properly executed. It will also be the duty of these officers as Audit Officers to examine all cases of embezzlements, thefts, losses of Government property or stores and to advise the head of the department

about action to be taken in such cases. No recommendation about write off of any loss should be made to Government without the case having been first examined by the Accounts Officer and all proposals submitted to Government in this connexion should be accompanied by a note of the Accounts Officer containing his comments in the matter. Where the head of the department or office is himself competent to write off a loss, the formal sanction to the write off should similarly be accompanied by a note or a certificate of the Accounts Officers containing his comments and recommendations. All cases of abandonment of revenue and waiving of claims and all audit reports from the Accountant General and Examiner, Local Fund Accounts should be examined by the Accounts Officers before action is taken on them by the head of department. They should also see that all receipts are properly credited into Government accounts and where they suspect that any leakage of revenue has occurred, they should point this out to the head of the department and suggest remedies. They may, in their capacity as audit officers, also make a test check of stores, where they consider it necessary but it should be clearly understood by them that stock verification will not be part of their duties.

5. As Financial Controller-cum-Financial Adviser, the Senior Accounts Officers, and Accounts Officers should see that no wasteful expenditure or expenditure which can be avoided is incurred in the departments to which they are attached. The heads of departments should consult these officers on all matters which involve any new expenditure of additional expenditure though within their budget grants and those officers will advise the head of department or subordinate officers, whether the proposed expenditure is reasonable and unavoidable and whether the head of the department or the subordinate officers concerned is competent to incur it without Government sanction or sanction of the higher authority. If higher sanction is necessary, they will advise accordingly. If the Accounts Officer thinks that the proposal involving the expenditure need not be sanctioned or can be postponed or modified in any way so as to reduce the expenditure he will advise accordingly and if there is difference of opinion between the head of the department and the Accounts Officer, the matter will be discussed and thoroughly considered between them and if even then the matter is not settled and the Accounts Officer thinks that the matter is of sufficient importance to be reported to Government. The Accounts Officer will submit a full un-official note to Government in the Finance Department for final orders. As Financial Controller, the Accounts Officers, will also advise the head of department on all proposals relating to grants-in-aid and their distribution. He will also carefully scrutinize the budget estimates and proposals for additional funds and advise the head of the department about the figures to be adopted. If the head of the department does not agree with the Account Officer, he should, with the budget estimates and proposals for additional funds, submit a note of his Accounts Officer containing his views about the figures to be adopted. There is room for much improvement in the preparation of budget estimates which at present either show large savings or require to be augmented later by additional grants or re-appropriations. The Accounts Officers are expected to so examine the estimates on the basis of actual

requirements of the departments that such savings or excesses may be avoided to a great extent. They should particularly see that in the closing months of the year expenditure for which provision does not exist in the budget and which may lead to the budget provision being exceeded, is not in curred. Any excess expenditure over budget grants is a serious irregularity and every step should be taken to avoid such irregularities, the Accounts Officer should also see that surrenders of savings are made to Finance Department in proper time.

6. The Accounts Officers will scrutinize and make their separate comments on all development schemes which head of departments may submit to Government. They will in particular note on the financial implications of these schemes and will comment whether the scheme will be profitable or will run at a loss and will give full reasone for their views. In the case of all commercial undertakings they will be required to prepare quarterly profit and loss accounts ordinarily but in such cases where it will not be possible to submit quarterly profit and loss accounts for any special reasons, profit and loss accounts will be submitted for such periods as may be required by the Finance Department, they will also prepare such special and subsidiary accounts of commercial undertakings as may be required by Finance Department. The special and subsidiary accounts and also profit and loss accounts will be submitted by them to Finance Department through the head of the department. If any commercial undertaking shows sign of running into a loss, they will promptly bring this to the notice of the Government Finance Department and will also state the reasons which in their opinion may be contributing in that direction.

7. In departments to which Senior Accounts Officers are attached, these officers will supervise and inspect the working of all Accounts Officers subordinate to them and see the latter perform their duties according to the above instructions. In the beginning of the year, they will prepare a programme of inspections in an intelligent manner and submit it for the approval of Government in Finance Department. They will, as far as possible, carry out this programme during the quarter of the year, but if for any special reasons deviation have to be made from it, these will be allowed by Government in Finance Department. They will submit quarterly reports of the work which they have done during the quarter to Government in Finance Department. It will not be necessary for them to send their detailed inspection notes but in their quarterly reports, they should show in general terms what types of irregularities they have discovered and what steps they have taken to remove them and how they are improving the financial side of their department. The quarterly report should thus be a sort of progress report and not detailed inspection notes. The quarterly report should be submitted direct to Government in Finance Department but copy of it may also be sent to the head of the department. In departments where there are no Senior Accounts Officers quarterly reports will be submitted by the Accounts Officers concerned. In departments where Senior Accounts Officers are attached, the duties of Financial Controller and Financial Adviser as enumerated in paragraphs 5 and 6 above will

be performed by these senior Account Officers. Where no Senior Accounts Officers are attached, these duties will be performed by Accounts Officers, who will also inspect by rotation the offices of heads of departments and other subordinate offices. They will propose programme of inspections and submit quarterly reports to Government in Finance Department as indicated above.

8. The Accounts Officers and Senior Accounts Officers should fully utilize the accounts staff already sanctioned in the offices of Heads of Department and in subordinate offices in the proper working of the financial side of the departments to which they are attached.

No. S-5860(1)/X—448-50

COPY forwarded to all heads of departments for information and guidance with the remarks that the Government hope that they will give their full co-operation in the successful working of the procedure indicated in the above letter.

No. S-5860(2)/X—448-50

COPY also forwarded to all departments of the Secretariat for information.

No. S-5860(3)/X—448-50

COPY also forwarded to the Accountant General, Uttar Pradesh, for information.

No. S-5860(4)/X—448-50

COPY also forwarded to the Secretary to His Excellency to Governor Uttar Pradesh for information.

No. SA-1339/X-448-50

FROM

SRI B. NARAIN, M.SC.

DEPUTY SECRETARY TO GOVERNMENT

UTTAR PRADESH.

To

ALL HEADS OF DEPARTMENTS, UTTAR PRADESH.

Dated Lucknow, November 12, 1952

Subject :—Duties and responsibilities of Senior Accounts Officers and Accounts Officers under the expansion of Finance and Accounts Organization of the Uttar Pradesh Government.

SIR,

IN continuation of G.O. No. 8-5860/X-448-50, dated August 22, 1950, addressed to all Senior Accounts Officers and Accounts Officers, Uttar Pradesh copy also endorsed to all Heads of Departments, for information and guidance, I am directed to say that Senior Accounts Officer and Accounts Officers attached to various department of Government should not be placed incharge of cash or receipts or payment of moneys. If any of them has been entrusted with such a duty, he should immediately be relieved of this, and the work entrusted to some officer of your department.

Yours faithfully,

B. NARAIN,

Deputy Secretary.

No. SA-1339(1)/X-448-50

COPY forwarded for information to all Senior Accounts Officers and Accounts Officers in Uttar Pradesh.

No. SA-1339(2)/X-448-50

COPY also forwarded for information to all departments of the Secretariat.

No. SA-1339(3)/X-448-50

COPY also forwarded to the Accountant General, Uttar Pradesh, Allahabad, with reference to D.O. letter No. Exr. OA/212, dated September 5, 1952, from the Examiner, Outside Audit Department.

No. SA-1339(4)/X-448-50

COPY also forwarded for information to the Secretary to Sri Rajyapal, Uttar Pradesh, Lucknow.

By Order,

B. NARAIN

Deputy Secretary.

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Jh Lora= ohj flag tqustk]

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mRrj izns’kA

foRr ¼lsok;asa½ vuqHkkx&2@ fnuakd y[kuÅ 2 tuojh] 1975A

fo"k;—fofHkUu foHkkxkas esa dk;Zjr lgk;d ys[kkf/kdkfj;ksa@ys[kkf/kdkfj;ksa@ofj"B ys[kkf/kdkfj;ksa@eq[; ys[kkf/kdkfj;ksa ¼ftuesa ys[kk dk;Z dk

nkf;Ro fuHkkus okys foHkkxh; in uke ds vU; ys[kkf/kdkjh Hkh lfEefyr gSa½ ds drZO; ,oa nkf;RoA

egksn;]

eq>s vkidk /;ku foRr ¼lsok;asa½ foHkkx ds mi;ZqDr fo"k;d jktkKk la[;k ,l&5860@nl&448&50] fnuakd 22 vxLr] 1950 dh vksj vk—"V djus dk funs’k gqvk gS] ftlesa mu drZO;ksa dk mYys[k fd;k x;k gS] ftUgas vkids foHkkx@dk;kZy; esa dk;Zjr eq[; ys[kkf/kdkjh@ofj"B ys[kkf/kdkjh@ys[kkf/kdkjh vkfn }kjk lEiUu fd;k tkuk gSA ’kklu us fofHkUu foHkkxksa esa ys[kkf/kdkfj;ksa vkfn ds fu;qDr fd;s tkus dh ;kstuk eq[;r% blfy, izkjEHk dh Fkh fd LorU=rk ds i’pkr~ fodkl ;kstukvksa ds dk;kZfUor gksus ls fofHkUu dk;kZy;ksa rFkk foHkkxk/;{kksa ds Lrj ij foRr ,oa ys[kk laca/kh dk;Z rFkk O;; dk Hkkj c<+ tkus dh laHkkouk Fkh vkSj ml c<rs gq, O;; ij i;kZIr fu;a=.k j[kuk blfy, vko’;d le>k x;k rkfd turk ds /ku dk leqfpr ,oa vf/kdkf/kd ykHknk;d mi;ksx gks ldsA ;g ns[kk x;k Fkk fd vf/kdrj dk;kZy;k/;{k rFkk foHkkxk/;{k vU; rduhdh

rFkk iz’kkldh; dk;kasZ esa O;Lr jgus ds QyLo:i foRr rFkk ys[ks lEcU/kh ekeyksa dks mruh vPNh izdkj ugha ns[k ikrs Fks] ftruk fd visf{kr FkkA vr% ys[kkf/kdkfj;ksa vkfn dh fu;qfDr bl vk’k; ls dh x;h fd os vius dk;kZy;k/;{k@foHkkxk/;{k dh vksj ls vf/kdre foRrh; nkf;Roksa dks fuHkk ldsa vkSj foRr iz’kklu ds lapkyu esa dk;kZy;k/;{k@foHkkxk/;{k ds izeq[k lg;ksxh ds :i esa dk;Z dj ldsaA

2—mi;ZqDr jktkKk tkjh gksus ds ckn lss ns’k vkSj jkT; dh vFkZ O;oLFkk esa fofHkUu iapo"khZ; ;kstukvksa ds dk;kZUo;u ls dzkfUrdkjh ifjorZu gqvk gSA vius jkT; eas Hkh futh iwath {ks=ksa ds vykok lkoZtfud {ks=ksa ds m|eksa esa djksM+kas :i;s dh /kujkf’k yxk;h x;h gSA jkT; ds okf"kZd vk;&O;;dkas ds vkdkj esa mRrjksRrj o`f) gqbZ gS] ftldk izHkko fofHkUu foHkkxksa ds vk; rFkk O;; esa Hkh mlh vuqikr esa iM+k gSA ,slh fLFkfr esa foRrh; fu;a=.k dks vkSj vf/kd izHkko’kkyh cukus dh vko’;drk gSA

3—ljdkj }kjk fu;aaa=.k dks vkSj izHkko’kkyh cukus rFkk ys[kkf/kdkfj;ksa dks vius foHkkx

esa vkSj lfdz; cukus ds laca/k esa mik;ksa ij fopkj djus gsrq fofHkUu foHkkxksa esa dk;Zjr eq[; ys[kkf/kdkfj;ksa@ofj"B ys[kkf/kdkfj;ksa@ys[kkf/kdkfj;ksa vkfn dh ,d xks"Bh gky esa gqbZ FkhA mDr xks"Bh easa fofHkUu foHkkxksaa esa fu;qDr ys[kkf/kdkfj;ksa vkfn }kjk fd;s tkus okys dk;ksZA dh foospuk dh xbZ ftlls ;g fu"d"kZ fudyk fd foHkkx esa mudk nkf;Ro u dsoy ys[kkf/kdkjh] laijh{kkf/kdkjh o foRrh; ijke’kZnkrk ds :i eas gS] cfYd mUgsa lEcfU/kr foHkkx ds foRrh; izcU/kd dk xq:rj mRrjnkf;Ro Hkh fuHkkuk gSA blds vfrfjDr ;g fLFkfr Hkh lkeus vk;h fd fofHkUu foHkkxksa esa muds lEikfnr dk;ksZ eas ,d:irk ugha gSA bl mn~ns’; ls rFkk fofHkUu foHkkxksa ds foRrh; iz’kklu esa ys[kkf/kdkfj;ksa vkfn dk ;ksxnku vkSj Hkh lfdz; cukus gsrq mDr cSBd esa dqN fu.kZ; fy;s x;s gSaA jkT;iky egksn; us mDr fu.kZ;ksa ds laca/k esa fuEufyf[kr vkns’k nsus dh —ik dh gSA

¼1½ izR;sd dk;kZy; rFkk foHkkx esa ys[kkf/kdkjh vkfn }kjk mu lHkh dk;ksZ dks lEiUu fd;k tkuk vfuok;Z gksxk] ftudk fd

mYys[k mi;qZDr ’kklukns’k fnukad 22-8-1950 esa gSA

(2) vius nkf;Roksa dks izHkko’kkyh <ax ls fuHkkus ds fy;s izR;sd ys[kkf/kdkjh vkfn dks i=koyh] jftLVj vkfn ¼tc rd fd og vfr xksiuh; u gksa½ ns[kus dk vf/kdkj izkIr gksxk rFkk mUgsa ,sls lHkh vfHkys[k ekaxus ij rqjUr gh miyC/k dj fn;s tk;saxasA izR;sd foHkkxh; deZpkjh vFkok vf/kdkjh dk ;g drZO; gksxk fd og vko’;drk iM+us ij foRrh; ekeyksa eas ys[kkf/kdkjh vkfn dks fLFkfr ls voxr djk nsaaaA

(3) ;fn fdlh ,sls ekeys esa fdlh dkj.k ys[kkf/kdkjh vkfn }kjk fn;s x;s ijke’kZ dks Lohdkj ugha fd;k tkrk gS rks vfUre fu.kZ; ysus ls iwoZ ,slh i=koyh lnSo dk;kZy;k/;{k@foHkkxk/;{k vFkok vfrfjDr foHkkxk/;{k dks fn[kyk nh tk;sxh rFkk mlesa lEiw.kZ ifjfLFkfr;ksa dk mYys[k dj fn;k tk;sxk] ftuds dkj.k ys[kkf/kdkjh vkfn ds ijke’kZ dks Lohdkj djuk laHko ugha gks ldkA

(4) dksbzZ Hkh u;k O;; laca/kh vFkok vU; egRoiw.kZ izLrko ’kklu@foHkkxk/;{k dks rc

rd ugha Hkstk tk;sxk] tc rd fd ekeys dh iwjh foospuk lacaf/kr ys[kkf/kdkjh vkfn }kjk u dj yh x;h gksA izLrko ds lkFk ys[kkf/kdkjh vkfn }kjk nh x;h vk[;k dh ,d izfr Hkh layXu dh tk;xhA lkekU;r% foHkkxk/;{k@'kklu ds Lrj ij ,sls izLrkoksa ij vfUre fu.kZ; ys[kkf/kdkjh vkfn }kjk izLrqr foospuk@vk[;k dks /;ku esa j[krs gq, gh fy;k tk;sxkA

(5) fdlh Hkh /kujkf'k dks cês [kkrs esa Mkyus vFkok olwyh ;k mxkgh dh tkus okyh /kujkf'k vLFkk;h vFkok LFkk;h :i ls fuyfEcr djus ds iwoZ vFkok ,sls ekeys esa 'kklu dks laLrqfr djus ds igys ys[kkf/kdkjh vkfn dh vk[;k izkIr dj yh tk;sxh vkSj mldks /;ku eas j[krs gq, gh vfUre vkns'k ikfjr fd;s tk;saxsA

(6) dqN foHkkxksa esa HkUMkj Ø; ds fy;s Ø;&lfefr dk xBu fd;k x;k gSA foHkkx esa dk;Zjr ys[kkf/kdkjh vkfn vfuok;Z :i ls mDr lfefr ds lnL; gksxsaA lnL; ds :i esa mudk ;g nkf;Ro gksxk fd og Hk.Mkj dh fLfFkfr rFkk foHkkx esa oLrq dh [kir dks /;ku esa j[krs gq, ;g lqfuf'pr djsa fd lkexzh dk Ø; mfpr ek=k esa gh fd;k tk jgk gSA

(7) le;≤ ij egkys[kkdkj }kjk mBk;h x;h laijh{kk laca/kh vkifRr;ksa ds ifjikyu rFkk MªkQV iSjk ,ao Hkkjr ds fu;aéd o egkys[kkifj{kd dh fjiksVZ laca/kh O;k[;kRed fVIi.kh foHkkx es dk;Zjr ys[kkf/kdkjh vkfn dh ns[kjs[k esa rS;kj dh tk;sxhA eq[;ky; dh laijh{kk ds volj ij ys[kkf/kdkjh vkfn }kjk ;g lqfuf’pr fd;k tk;sxk fd foHkkxh; vf/kdkfj;ksa }kjk iz’uxr vkifRr;ksa dk leqfpr vkSj larks"ktud mRrj laijh{kk ny dks rqjUr gh izsf"kr dj fn;k tkrk gS] rkfd rkfd vf/kd ls vf/kd vkifRr;ksa dk fujkdj.k LFky ij gh gks ldsA ys[kkf/kdkjh vkfn egkys[kkdkj dks ijke’kZ dj muds vFkok fofHkUu {skéh; Lrjksa ij vo’sk"k laijh{kk vkifRr;ksa ds fujkdj.k gsrq ikjLifjd fopkj foe’kZ dh O;oLFkk ¼Spot discussion½ djk;sxsA vkifRr;ksa ds fujkdj.k ds laca/k esa foHkkxh; vf/kdkfj;ksa ,oa deZpkfj;ksa }kjk ys[kkf/kdkjh vkfn dks vko’;d lkexhz rFkk okafNr lg;ksx miyC/k fd;k tk;sxkA

(8) ’kklu us le;≤ ij O;; esa ferO;f;rk ykus ds fy, vkns’k tkjh fd;s gSaA bu vf/kdkfj;ksa dk ;g nkf;Ro gksxk fd os bu vkns’kksa dk Hkyh&Hkkafr v/;;u dj vius foHkkx esa mldk

dMkbZ ls ikyu djk;saA mUgsa ;g lrr~ iz;Ru djrs jguk pkfg, fd foHkkxh; O;; esa fQtwy[kphZ u gksus ikosA ;fn fdlh foHkkxh; vf/kdkjh }kjk lacaf/kr ’kkldh; vkns’kksa dh vogsuyk dh tkrh gSa] rks bu vf/kdkfj;ksa dk ;g drZO; gksxk fd os mu ekeyksa dks foHkkxk/;{k ;k foRr foHkkx ¼tSlh Hkh flfFkfr gks½ dh tkudkjh esa yk;saA buds vfrfjDr ;fn muds fopkj esa foHkxh; O;; esa cpr laHko gS] rks os vko’;d izLrko vius foHkkxk/;{k@’kklu dks izLrqr djasxsaA

(9) gky es fofHkUu foHkkxksa }kjk fd;s tkus okys dk;Z&dykiksa esa ;Fks"B o`f) rFkk ifjorZu gks x;k gSa] tSls ØsfMV dUVªksy dh ;kstuk dqN foHkkxksa esa dk;kZfUor dj nh xbZ gS vkSj dqN esa og Hkfo"; esa ykxw dh tkus okyh gSaA blh rjg dqN Js.kh ds jktifér vf/kdkfj;ksa dks dk;kZy;k/;{k }kjk osru forj.k fd;s tkus ds vkns’k foRr ¼ys[kk½ vuqHkkx&1 djh jktkKk la[;k&,&1@3278@nl&3 ¼6½ @70 fnukad 1 vxLr] 1974 es tkjh fd;s tk pqds gSaA ys[kkf/kdkjh vkfn ;g lqfuf’pr djsaxsa dh

;kstuk,a Bhd izdkj ls rFkk fcuk fdlh vojks/k ds dk;kZfUor gksjgh gSaA

(10) ’kklu us y[kuÅ esaa ’kkldh; vk/kkj lkexzh dsUnz dh LFkkiuk dh gSa]ftldk drZO; fofHkUu foHkkxksa ls vk¡dM+s eaxk dj ladfyr djds mUgsa ’kklu dks le;≤ ij nSfud mi;ksx gsrq miyC/k djkuk gSA izR;sd dk;kZy; esa fu;qDr ys[kkf/kdkjh vkfn dk ;g Hkh drZO; gksxk fd dsUnz }kjk okafNr lkexzh mls lw; ls rFkk lgh <ax ls izkFkfedrk ds vk/kj ij miyC/k djk nh tk;A

(11) orZeku vkns’kksa ds vUrxZr foHkUu Lrj ds vf/kdkfj;ksa dks fu/kkZfjr le; ij fooj.k i= vkfn Hkstus iMrs gSaA ,slk vuqeku gS fd bu fooj.k i=ksa dh la[;k esa deh dh tk ldrh gS vkSj mUgsa vf/kd mi;ksxh cuk;k tk ldrk gSA bu fooj.k i=ksa dh tkap ys[kkf/kdkjh vkfn }kjk bl vk’k; ls djk yh tk;s fd muesa D;k ifjorZu fd;k tk ldrk gSA izR;sd ys[kkf/kdkjh vkfn dk ;g Hkh drZO; gksxk fd og bu fooj.k i=ksa dks mi;ksxh cukus ds fy;s le;≤ ij bldh tkap djrs jgsaA

(12) fofHkUu foHkkxksa ;k dk;kZy;ksa esa vk; dh enksa dh orZeku njsa o"kksZa igys fu/kkZfjr dh xbZ FkhA le; chr tkus ls vkSj vf/kdkf/kd lk/kuksa dks tqVkus dh vko’;drk dks /;ku esa j[kdj bu njksa es Hkh iqujh{k.k dh vko’;drk gSA blh rjg O;; dh fofHkUu enksa tSls deZpkjh oxZ dh la[;k o izklafxd O;; bR;kfn dh lhek fu/kkZfjr djus ds ckjsa es Hkh lkekU;r% dksbZ ekud ugha gSA dqN enksa ds ckjsa es tks dqN ekud gS Hkh] os o"ksZ iwoz fu/kkZfjr fsd;s x;s FksA dke dks lqpk: :i ls pykus ds fy;s ;g vko’;d gS fd ;Fkk laHko O;; dh fofHkUu enksa ds ckjs es vko’;d ekud fu/kkZfjr dj fy, tk;sa vkSj tgka dgha Hkh ekud igys ls gh fu/kkZfjr gS muesa vko’;drkuqlkj ifjorZu dj fy;k tk;sA blh HkkWfr vk; dh fofHkUu enksa es Hkh le;≤ ij ifjorZu gksuk vko’;d gSA ys[kkf/kdkjh vkfn bl laca/k es tkx:d jgdj le;≤ ij vk;&O;; dh enksa dk ijh{k.k djrs jgsa vkSj vko’;drkuqlkj vius izLrko lacfU/kr foHkkxk/;{k dks izLrqr djsa

(13) fofHkUu dk;kZy;ksa vFkok foHkkxksa esa ys[kk laijh{k vkfn laca/kh dk;Z djus okys lHkh deZpkjh] muesa fu;qDr ofj"Bre

ys[kkf/kdkjh vkfn ds lh/ks fu;a=.k ess jgsaxsa vkSj mUgsa mudh okf"kZd xksiuh; vk[;k nsus dk vf/kdkj izkIr gksxkA ,sls deZpkfj;ksa ds LFkkukUrj.k] izskUufr]n{rkjksd ikj djus rFkk vU; iz'kkldhl ekeyksa esa fu.kZ; ysus ds volj ij ys[kkf/kdkjh vkfn ls ijke'kZ vfuok;Z :i ls fy;k tk;sxkA

4—foRr ¼lsok;sa½ vuqHkkx&2 }kjk ikfjr jktkKk la[;k ,l&5860@nl&448@50] fnukad 22 vxLr] 1950 ds iSjk 7 esa lg vkns'k fn;s x;s Fks fd izR;sd ofj"B ys[kkf/kdkjh vFkok eq[; ys[kkf/kdkjh vkfn dks vius }kjk ,d =Sekl esa fd;s x;s dk;Z&dykiksa dk fooj.k 'kklu dks Hkstuk gksxk rFkk ftu foHkkxksa esa ofj"B ys[kkf/kdkjh ugha gS] ogka ;g =Sekfld fooj.k lacaf/kr ys[kkf/kdkfj;ksa }kjk Hkstk tk;sxkA tSlk fd iSjk 3 esa dgk x;k gS fd bu vf/kdkfj;ksa dks vius foHkkx ds fofRr; izca/kd dk nkf;Ro fuHkkuk gSA vr% 'kklu us ;g fu.kZ; fy;k gS fd =Sekfld izfrosnu ds vfrfjDr dk;kZy; foHkkx esa fu;qDr ofj"Bre ys[kkf/kdkjh vkfn 'kklu ds foRr lfpo dks izR;sd ekg ,d v)Z'kkldh; i= Hkstk djsaxsa] ftlesa muds foHkkx dks foRr ,ao ys[kk ;aca/kh

fLfFkfr dk fooj.k gksxkA blesa os foHkkxh; vk; o O;; dh izxfr ,ao foHkkx dh fofRr; fLfFkfr dk laf{kIr fo’ys"k.kkRed fooj.k izLrqr djsaxsaA blds lkFk gh os foHkkx dh vkfFkZd fLfFkfr esa lq/kkj o eq[; ;kstukvksa ds dk;kZUo;u ds laca/k esa vius lq{kko Hkh nsaxsaA os foHkkxh; vk; dh leh{kk djsaxsa vkSj ;g crk;saxs fd vk; o O;; esa vko’;d leUo; gS ;k ughaaA blds vfrfjDr os mu lc dk;ksZa o xfrfof/k;ksa ds ckjsa esa Hkh fLFkfr Li"V djsaxs ftudk mYys[k Åij ds iSjk esa fd;k x;k gSA

5—eq>s vkils ;g vuqjks/k djus dh vis{kk dh x;h gS fd vki —i;k vius Lrj ij rnuqlkj O;oLFkk djus rFkk vius v/khu dk;Zjr eq[; ys[kkf/kdkjh@ofj"B ys[kkf/kdkjh@ys[kkf/kdkjh@lgk;d ys[kkf/kdkjh vkfn ,oa foHkkxh; vf/kdkfj;ksa dks bu vkns’kksa ls voxr djkus dk d"V djsaA ys[kkf/kdkjh vkfn ds drZO;ksa rFkk nkf;Roksa dk fu/kkZj.k foRr fu;ekoyh esa vyx ls fd;k tk jgk gS] ftldh lwpuk vkidks ;Fkk le; nh tk;sxhA

Hkonh;

Lo0 oh0 fl0 tqustk

vk;qDr ,oa lfpoA

la[;k % ,l&8097 /(1)@nl&300 /(14)@74

izfrfyfi dk;kZy;ksa@foHkkxksa eas dk;Zjr leLr eq[; ys[kkf/kdkfj;ksa@ofj"B ys[kkf/kdkfj;ksa@ys[kkf/kdkfj;ksa vkfn dks lwpukFkZ rFkk vko’;d dk;Zokgh gsrq izf"krA

vkKk ls]

x.ks’k ’kadj pkS/kjh

mi lfpoA

la[;k % ,l&8097 /(2)@nl&300 /(14)@74

izfrfyfi fuEufyf[kr dks lwpukFZk iszf"kr :—

1—egkys[kkdkj] mRrj izns’k] bykgkcknA

2—lfpoky; ds leLr vuqHkkxA

vkKk ls]

x.ks’k ’kadj pkSs/kjh

mi lfpoA

CHAPTER XIX

GENERAL SYSTEM OF CONTROL OVER TREASURY

District Treasury

401. Under Treasury Rule 4(1), unless the Government, after consultation with the Accountant General, otherwise direct in any special case, there shall be a Treasury in every district. Each Treasury of the district shall be divided into two departments: a department of accounts, under the charge of an accountant and a cash department, under the charge of a Chief Cashier.

Charge of Treasuries

402. Under Treasury Rule 4(2), the Treasury shall be under the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him, but may not divest himself of administrative control. The Collector shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns required from the Treasury by the Government, the Board of Revenue, the Directorate of Treasuries and Accounts, the Directorate of Financial Statistics, the Accountant General and the Reserve Bank of India. Subject to the provisions of this rule, the respective responsibilities of the Collector and the Treasury Officer for business of the Treasury shall be such as may be defined in accordance with such rules as the Government in the Finance Department may approve, after consultation with the Accountant General. [See paragraphs 409—411 C.]

403. The District Officer should be particularly careful, when assuming or making over charge of a district, to see that the stock of stamps, opium, etc. is thoroughly verified (See Annexure I to Appendix XXI) and the certificate in Form no. 5–B, which is required from a relieving officer showing the state of the cash, stamps and opium balances, is invariably despatched to the Accountant General on the same day that the charge is transferred. (See paragraph 116 of Part I) :

(1) The procedure for verifying the cash balance by counting is explained in detail in rule 121 of the Central Treasury Rules.

(2) The relieving officer should check the totals shown in the cash and stock-books at the time of verification of cash and stock balances.

(3) The cheque books, receipt books, repayment order books and other such books should be counted and checked with the entries in the register of forms.

(4) Valuables kept for safe custody in the Treasury (See paragraphs 35—40 of Part I) should also be verified and compared with the register of valuables.

(5) Padlocks in use and stocked in the Treasury should be examined and the entries in the register of padlocks verified.

(6) A note of verification should be recorded in all cases on the stock and other registers.

NOTE—In the case of districts where there are two or more independent treasuries, the incoming District Officer may verify the balances at the head-quarters treasury; in respect of the outlying treasury/treasuries, he may accept the verification certificate by the Sub-Divisional Officer or other officer in-charge of the treasury/treasuries stationed there and incorporate it in the certificate to be sent to the Accountant General. Within one month of taking over charge of the district, the District Officer should himself verify the balances of the outlying treasury/treasuries and send a further report to the Accountant General.

404. No Indian Administrative Service Officer should be placed in charge of a district treasury except as a strictly temporary measure, pending the arrival of a Treasury Officer appointed to the post.

405. (1) The charge of the district treasury shall, as a rule, be entrusted to a member of the Uttar Pradesh Finance and Accounts Service. He shall devote himself exclusively to the treasury work.

NOTE —The above rule applies to the Additional Treasury Officer also.

(2) During the absence of the permanent Treasury Officer on duty or on leave, and also in the event of a Treasury Officer of the U. P. Finance and Accounts Service not being available, the charge of the treasury shall be entrusted to any of the Deputy Collectors as the District Officer may deem suitable. Charge of a treasury, if there is only one Treasury Officer who proceeds on casual leave for not more than three days, may be given to Treasury Head Clerk provided that no Deputy Collector is available.

(3) Frequent change of Treasury Officers is undesirable and should be avoided as far as possible.

406. (1) When assuming charge of the Treasury, the Treasury Officer should examine the accounts; verify the entire cash held in the Treasury including that in the currency chest, and the stock of stamps and opium; count the cheque books, receipt books, repayment order books and other such books; check the valuables kept for safe custody in the Treasury, verifying the entries in the register of forms and valuables; examine the treasury padlocks and compare the entries in the

register of padlocks. The result of the verification should be noted on the stock and other registers; and a verification certificate of the cash balances in the currency chest forwarded to the Currency Officer in the manner and in the form prescribed in the Central Treasury Rules (See also Annexure I to Appendix XXI).

NOTES—(1) The totals shown in the cash and stock books should be checked at the time of the verification of balances.

(2) The outgoing Treasury Officer should be present throughout while the incoming Treasury Officer is carrying out the verification and checking as in this paragraph.

(2) A note should be recorded in the charge certificate showing the number of the copy of the Cypher Code handed over to the officer assuming the charge of the Treasury. (See paragraph 116B of Part I).

NOTE—The procedure for verification of cash is laid down in rule 121 of the Central Treasury Rules.

407. In order to ensure a better acquaintance with the system of treasury accounts and of the revenue accounts—

(i) an examination in treasury and local fund accounts and in departmental revenue accounts shall form a part of the test obligatory on all deputy collectors or other government servants at the departmental examinations according to both the lower and higher standards. The scope of the questions at the former will necessarily be somewhat elementary, but at the latter, the candidate should be required to exhibit a satisfactory general acquaintance with the whole system of accounts as prevailing in the State.

(ii) Deleted

(C.S. No. 80 dated 07.09.83)

[Vitta (Lekha)Anubhag File No.10(27)/1981]

408. District Officers are not to consider that by virtue of the foregoing arrangements for the immediate charge of treasuries, their own responsibility is in any sense diminished.

Responsibility of District and Treasury Officers

409. Detailed rules regulating the duties and responsibilities of District and Treasury Officers will be found in Appendix XX. Some of the important duties are described in the succeeding paragraphs.

410. The Accountant General directs his communications regarding treasury work either to the District Officer or to the Treasury Officer. As the officer in general charge of the Treasury, the District Officer is responsible for the security of the cash balance, stamps and opium, the immediate detection of any irregular practice on the part of the subordinates, the correctness of the returns and the punctuality of their submission and implicit obedience of the Treasury Officer to the instructions issued by the Accountant General.

411. District Officers should remember that when an irregularity of any kind is brought to their notice by the Accountant General, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.

411A. (1) The District Officer is required to verify the District Treasury balance in person and sign the accounts to be rendered to the Accountant General and the Currency Officer, Kanpur, vide rule 45 of the Central Treasury Rules. He is however, authorized to depute another gazetted officer of the district staff, other than the Treasury Officer, to verify the balances and sign the monthly accounts when he finds it impossible to do so himself. He must, however, continue to perform this duty in person at least once in every six months as laid down in rule 45 of the Central Treasury Rules.

(2) If neither the District Officer nor any gazetted officer of the district staff, other than the Treasury Officer himself, is present at headquarters when the accounts are ready for signature, the cash balance may be verified and the accounts be signed by the Treasury Officer, but the absence of all other officers as above must be certified on the face of the accounts; and the cash balance should be verified by another officer and reported to the Accountant General as soon as any such other officer returns to headquarters.

(3) When the verification of the balance takes place on a date other than the first of a month, it should be reported to the Currency Officer, Kanpur in the usual form of cash balance report.

411B. If an embezzlement or loss of government money, stamps or opium should occur in the Treasury, it should be immediately reported to the Accountant General and to the Government through the Commissioner of the Division in accordance with the procedure prescribed in paragraph 82 of Part I. As soon as possible afterwards, a detailed report of the circumstances, specifying the nature and the extent of the loss and showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery, must also be sent, under the signatures of the District Officer, to the Accountant General in order to enable him to report the case for the information of the Government.

Responsibility of the Treasury Officer

411C. As the District Officer's delegate and representative, the Treasury Officer is responsible primarily to the District Officer for the right discharge of his duty. The District Officer expects from the Treasury Officer a thorough observance of all prescribed treasury rules and strict attention to all the details of the daily routine of treasury work. The Treasury Officer is required to satisfy himself of the accuracy of every claim before authorizing payment, and must follow strictly the rules prescribed for his guidance, as he will be held personally responsible for all erroneous or irregular payments. He is jointly responsible with the District Officer for the safe custody of the cash, notes and other Government property; but in the event of any loss or embezzlement, if it be shown that the District Officer has taken every ordinary precaution and has neglected none of the particular duties imposed upon him by the rules and has not relaxed the sustained supervision and control over the working of the treasury business which the Government expect from him and that the loss or embezzlement has occurred solely through the carelessness or dishonesty of the Treasury Officer, the District Officer will not be held responsible. Similarly, the Treasury Officer will not be held responsible in the event of any loss or defalcation if he can show that he has strictly observed the rules prescribed for his guidance in each branch of his duties, and that he has enforced their observance on his subordinates. (See also paragraphs 41D, 42-45D, 98, 101 and 112 of Part I and Appendix XX)

Custody of moneys relating to or standing in the Government Account of the State

411D. (1) Under Treasury Rule 11 (1), the procedure for the safe custody of moneys in the hands of government servants, or held in a Treasury, shall be as prescribed by the Government in the Finance Department, after consultation with the Accountant General.

(2) Under Treasury Rule 11 (2), the Bank is responsible for the safe custody of government moneys deposited in the Bank

Transfer of moneys standing in the Government Account of the State

411E. Under Treasury Rule 30, the transfer of government moneys from one Treasury to another, and between the currency chest balance and treasury balance of a Treasury and between a Treasury and the Bank shall be governed by such instructions as may be issued in this behalf by the Government in the Finance Department after consultation with the Reserve Bank of India. The transfer of moneys from or to a Small Coin Depot to or from a Treasury under the control of

the State Government shall be governed by instructions issued by the President in this behalf.

412. Detailed rules approved by the Government for dealing with the custody and remittance of treasure, are laid down in the Central Treasury Rules. These rules should be strictly followed, and no departure can be allowed without the previous sanction of the Government in the Finance Department.

413. (1) A remittance of treasure, as soon as it is despatched from or paid out of a Treasury, should be charged off in the cash-book (paragraph 444), and classified in the manner indicated in the Annexure to this Chapter. This rule does not apply to currency remittances (i.e., remittances from a Currency Officer or from another currency chest).

(2) Similarly, immediately on the arrival of a remittance, credit for the whole invoiced amount should be given in the cash-book, and the remittance classified in like manner; the place whence the remittance is received also being noted therein.

Custody of padlocks and keys of strong-rooms

413-A. (A) The followings rules shall regulate the custody of keys of Treasury strong-rooms and chests :—

(i) A register of all padlocks belonging to the district treasury and sub-treasuries and treasury chests should be maintained in the following form and kept in the strong-room of the district treasury :—

Date of Receipt	*Number borne by the padlocks and keys*	*Number of duplicates received*	*Initials of the Treasury Officer who receives the keys or padlocks*	*Date of removal of padlocks, key or keys or both*	*Number and date of order sanctioning the removal*	*Initials of Treasu Officer removing padlock key or ke both*

Separate pages should be assigned to the district Treasury and for each Sub-Treasury or treasury chest. Each sub-treasury should also keep a list of its own padlocks and keys in the above form, no entries being made under duplicate keys as no duplicate keys are to be kept at sub-treasuries.

(ii) Every padlock should have a number impressed upon it or attached to it by a metal or other label and the same number should be impressed on or attached to each key belonging to it. No two padlocks in the district should bear the same number.

(iii) If a padlock ceases to be required or if any one of the keys belonging to it is lost, the circumstances should be reported to the District Officer who will pass orders regarding the disposal of the padlock and keys. No padlock of which a duplicate keys has been lost, should continue to be used in the same district. No spare padlocks should be kept at a sub-treasury, or except with the permission of the District Officer at a district treasury. If a padlock becomes totally unserviceable and is beyond repairs, it should be disposed of locally by the Commissioner or the District Officer as old metal by public auction. No local mechanic should ever be allowed to repair a treasury padlock or to make a new key for one. The serviceable locks which are still left with the Commissioner may be sent to the Director of Industries (Stores purchase section) for being supplied against the indents submitted by the District Officer which need not be routed through the Commissioner.

(iv) All spare padlocks which are held in the district treasury with the approval of the District Officer, and their keys, should be kept in the district treasury strong-room under double locks, the key of one lock being in the hands of the Treasury Officer and of the other in the hands of the Chief cashier.

(v) Whenever the charge of a treasury is transferred or a chief cashier is changed, all padlocks and keys belonging to the treasury should be examined and compared with the register and a certificate signed that they have been found to be correct.

(2) The above rules may be modified in particular points to suit local convenience under the special orders of the District Officer. The essential points which should be borne in mind in sanctioning any modification in the procedure prescribed above are :—

(i) Some person or persons should be held definitely responsible for the custody of duplicate keys of remittance locks;

(ii) the whereabouts of the keys should be enquired into periodically and also whenever charge is transferred;

(iii) when the loss of a key is discovered, it should be reported at once to the District Officer, who should issue such orders as will prevent, the risk of access to the lock of any one into whose hands the lost key may have fallen; and

(iv) an unnecessary number of duplicate or spare locks and keys should not be supplied in the first instance, or retained when they have ceased to be required.

(3) At every inspection of treasury the inspecting officer shall report whether he has found the padlocks and all keys correct and kept in accordance with the rules.

(4) Use of padlocks with duplicate keys is not permissible in a treasury or sub-treasury except for remittance purposes.

(Correction slip no. 1, dated 23-2-1985)

[Vitta (Lekha) Anubhag-1, File no. 16(1)-85.]

Custody of private funds in the Treasury

414. Private money, boxes or other articles belonging to government servants, private individuals, non-Government bodies or institutions shall not be accepted for cutody nor kept in the treasuries except in cases in which permission may have been specialy given by the rules in paragraphs 35 to 40 of Part I or by an order under those rules. Officers inspecting treasuries should give this matter special attention and bring to notice any infringement of this rule.

Chief Cashier’s Department

415. The Chief Cashier should maintain a simple cash-book (without subordinate registers) in which each receipt and payment is posted at the time of making it. The Chief Cashier will sign and immediately return to the accountant (after the necessary entry in his accounts) all receipts for money recieved. He will stamp all payment vouchers "Paid" and retain them for delivery to the accounts departments when the books are compared

415A. The disbursement of pay and travelling allowance, etc. of the non-gazetted establishment of the district headquarters office and the safe custody of undisbursed amounts are a part of duties of the Chief Cashier.

The undisbursed balances of pay and travelling allowance, etc. should be included in the cash left with the Chief Cashier in the single lock, and shall thus be covered by the amount of security the Chief Cashier has furnished to Government. If in the first few days of the month, the balance is large and leads to an excess over the amount of security, the Treasury Officer should ask the Chief Cashier to keep the money in the double lock for safe custody. In order to maintain a proper check

over these balances the Chief Cashier should maintain an account of daily disbursements in Form no. 43B. The daily balance struck in the register maintained in this Form should also be shown in the column "cash in hand" in Form no. 50A. [See Notes (i) to (iii) under paragraph 457].

416. When stamps or opium have been sold, the total sales should be entered before the cash-book is closed, and a memorandum should be prepared and forwarded to the accountant, so that the necessary entry may be made in the accounts.

416A. In the case of treasuries the cash business of which is conducted by the Bank, the Chief Cashier should maintain a cash-book in Form no 2 in Part I. In this book, he should enter all moneys received by him on account of sale-proceeds of stamps and opium and the amount of pension advances drawn from the Bank for payment of petty pensions under paragraph 530 A. Only the totals from sale-registers of stamps and opium, or other prescribed subsidiary registers should be entered in the cash-book. In the case of stamps, only the grand total of the sale-proceeds of stamps of all denominations should be entered. The entries regarding disbursements should in each case be filled up whether the moneys are disbursed in cash (in the case of pensions) or paid into the Bank. The opening and closing balances of amounts relating to pension advances should be shown separately from other amounts relating to sale-proceeds of stamps and opium, in respect of which the balances will be nil, if such amounts are remitted to the Bank in the evening everyday; otherwise, the balances in the hands of the Chief Cashier at the close of the day will be distinctly shown. The cash-book will be put up before the Treasury Officer everyday with the daily accounts which he will check very thoroughly and sign under his full dated signatures. As regards entries in the Cash Book, he will also initial each entry.

Receipts of money

417. In the case of Non-Banking Treasuries the momorandum (Chalan) in Form no. 13A with which money is presented to be paid in will be handed first to the accountant who, if it is in order in all respects, will sign it Next, the person making the payment will present it with the cash to the Chief Cashier, who will count and test the money, enter the amount in his own book, and sign the slip, which will again be taken to the accountant for entry in his cash-book and for the preparation of a formal receipt for his own or the Treasury Officer’s signature. Such a receipt only will be a proper acquittance. If more than one copy of memorandum is presented, the original copy may be made use of for the receipt given by the Treasury.

NOTES—(1) As provided in paragraph 31 B of Part I, the words "Central ‘ or "State" or letter "C" or "S" should be prominently marked at the top right-hand

corner of all chalans, so that, the documents may readily be distinguished and items of receipt classified and credited in the accounts, accordingly.

(2) If a cheque on a bank is accepted in payment of dues of the Government under the rules, the receipt for the actual cheque only should be given but the formal receipt for payment should not be issued until the cheque has been cleared. See paragraph 25A of Part I.

(3) In the original copy of the treasury chalan and also in such other copies thereof as are required to be given to the tenderer of moneys as acknowledgement, the receiving Treasury should express the amount received both in figures and in words and in the other copies which are required for departmental use and do not at any stage come in the heads of the tenderer, the amount received may be stated in figures only with the usual receiving rubber stamps.

(4) The acknowledgement on the Treasury Chalan for moneys received may be signed by the authorized officer, under his full signature only on the original and such other copies as are required to be returned to the tenderer : the acknowledgement on other copies may be merely initialled by him.

418. All receipts should be signed by the accountant and the Treasury Officer except that receipts for sums less than Rs. 500 and those granted for the value of service postage stamps tendered in cash or by cheque whatever the amount (vide paragraph 31 of Part I and paragraph 421) may be signed only by the accountant. All receipts for cash should, however, be signed by the Chief Cashier also. Those for sums received by transfer in account, will not be signed by the Chief Cashier; and the District Officer will, by an office order designate the person who shall attach the second signature in the case of sums under Rs. 500.

419. The Public Works and some other departments send a remittance book with their payments to the Treasury and in it the treasury receipts should he given. The usual memorandum (or chalan) is required in addition to the remittance book for use in the Treasury.

420. When slips in duplicate are tendered with cash, the accountant may initial both and receiving both back signed by the Chief Cashier may complete his signature on the original copy and return it as a receipt to the person who makes the payment, first obtaining in the case of sums of Rs. 500 and upwards, the signature of the Treasury Officer.

421. Cash should not be received from government servants for supplies of service postage stamps which should be made only under paragraph 166 of Part I. Nor should any receipts be granted for such supplies except when payment is made therefore by a cheque drawn by a disbursing officer of the indenting department. A receipt should, however, be issued when service postage stamps are sold for cash

to the public under the rules in the Stamp Manual. Whenever a receipt is granted, it should always be on machine-numbered Form no. 1A (of paragraph 3 (of Part I) and may be signed by the Treasury accountant instead of the Treasury Officer whatever the amount may be. In the case of Sub-Treasuries also, the receipts will be issued in Form no. 1A but they will be signed by the Sub Treasury Officer in all cases. The sale of service postage stamps to servants of local funds or to government servants in capacities connected with such funds is prohibited, vide paragraph 366 of part I

422. (Deleted)

423. The Public Works Department has also a special printed form of indent for service postage stamps for use when the value of stamps is paid by cheque. This form should be recorded in the Treasury and not signed by the Treasury Officer as a receipt.

424. (Deleted)

425. When money has been paid into a Treasury, the Treasury Officer should not sign a duplicate memorandum, or a copy thereof, on the allegation that the original has been lost (vide also paragraph 75 of Part I).

426. (Deleted)

427. (Deleted)

427-A. When money is paid by a private person into a Treasury located in the same place as the departmental officer concerned in the payment, the chalan should be initialed by the departmental officer to whose account the money is to be credited. Otherwise, the chalan should be tendered in triplicate; the departmental copy may be collected by the departmental officer from the Treasury.

Payment of money

428. (1) The bill or other voucher presented as a claim for money will be received and examined by the accountant and then laid before the Treasury Officer, who, if the claim is admissible, the authority good, the signature and counter-signature, where necessary, true and in order and the receipt a legal quittance, will sign the order for payment at foot of the voucher, taking care to adopt the precautions prescribed in paragraph 47 (c) of Part I and the points mentioned in Appendix XXIII. Care should be taken that all bills and vouchers passed for payment are paid the same day and that no payment is made except under the written order of the Treasury Officer.

(2) All bills and vouchers presented as a claim for money will be checked and entered in a Bill Passing Register (Warrant Register) by the Bill Passing Clerk. After being examined by the accountant, the bills (or vouchers) will be put up before the Treasury Officer along with the Warrant Register for being passed for payment, if in order. On being passed for payment, the bills would be entered in the register of payment and passed on to the Chief Cashier for disbursement; if the bills (or vouchers) are not found in order, they will be returned along with the objections in detail.

(3) If the payee fails to appear to take payment on the day the bill is presented and passed for payment, the payment order should be cancelled and necessary changes made in the accounts.

NOTES (1) Under paragraph 45B, of Part I, all government servants authorized to draw money from the Treasuries or the Bank are required to mark the words "Central" or "State" or letters "C" or "S" (according as the expenditure is debitable to the revenues of the Central or State Government) prominently at the top of the right-hand corner of all vouchers, cheques, bills, etc. so that the expenditure may be classified accordingly. Similarly, in respect of expenditure debitable to the State, they are also required to indicate at the top of the right-hand corner of all vouchers, cheques, bills, etc. whether these relate to Plan or Non-Plan expenditure. The Treasury Officer should see that these instructions are observed by the Drawing Officers.

(2) The procedure to be followed by Treasury Officers in dealing with demands not provided for by this rule is laid down in paragraph 42 of Pan 1.

(3) In order to ensure that the bills or other vouchers presented at the Treasury by the various Departmental Officers are not lost or they do not fall in the hands of unauthorized persons, the bills or vouchers presented must be acknowledged in the Treasury or a receipt granted to the presenter. Similarly, the Departmental Officers or their authorized representatives shall grant receipt when bills or other vouchers are returned by Treasury on the register of payment orders (Warrant Register). The procedure prescribed in this connection is given in Appendix XXIV and should be strictly followed by the Departmental Officers and in the Treasury.

429. A register shall be kept in each Treasury showing the names of all those gazetted officers whose pay is authorized by the Accountant General and who draw their pay from that Treasury. Each officer will be allotted a separate page in this register and details of pay-slips received from the Accountant General will be entered on the left-hand side of the page relating to the officer. All retrenchments ordered by the Accountant General, instructions about which are given in Note 4 under paragraph 81 of Part I, and recoveries, if any, due to be made from him on account of orders of a Court or in respect of loans and advances sanctioned to him will also likewise be noted on the same side of the page relating to the officer.

When a pay bill is presented for payment, it should be checked with reference to the entries on this side of the page so that the sanctioned rate is not exceeded and all recoveries required to be made are invariably effected. If the claim is in order, the amount to be drawn and deductions to be made will be entered in the appropriate columns on the right-hand side of the page allotted to the officer concerned and put up to the Treasury Officer for being passed.

NOTE—Register of Pay-slips of gazetted officers shall be preserved in the Treasury for twelve years.

429-A. The specimen signature of gazetted officers should be sent to the Treasury Officer, duly attested by the relieved officer or the immediate superior officer in terms of paragraph 66 of Part I. In case the relieved officer has left before the relieving officer takes over charge, and there is no immediate superior officer, then the specimen signatures should be attested by any gazetted officer whose specimen signature is already with the Treasury Officer. These specimen signatures, as attested, should be pasted in the register maintained in terms of the above rule.

430. The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

431. No payment is to be made without the orders of the Accountant General to a Gazetted Officer whose pay is authorized by the Accountant General, on his transfer from another State or from another department or on his return from foreign service or on return from leave out of India.

(See paragraphs 41B - 42D and 42 - 42B of part I)

NOTE—(1) All Treasury Officers will be supplied with a copy of the specimen signatures of the different gazetted officers of the audit department, who are authorized to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at Treasuries. Before a Treasury Officer pays a bill on the authority of an order purporting to have been issued by the Accountant General, he should certify the signature on the order by comparison with the specimen signature and seals of the signing officer.

(2) The Accountant General, Central Revenues and of other States may, with the concurrence of another Accountant General, issue payment orders direct on selected Treasuries of that State outside their jurisdiction. The procedure prescribed in note (1) will be applicable in this case also.

432. Under paragraph 43 of Part I, the Treasury Officer has to satisfy not only himself, but also the audit department, that the claim is valid; and has further to

prove that the payee has actually received the sum charged. Careful attention must, therefore, be given to the rules regarding the completion of vouchers, referred to in paragraph 47 of Part I. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

1. Careful attention should be paid to the provisions of paragraphs 42C, 42E, 44, 45 and 48 of Part I.

2. When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, a Treasury Officer should not return such bills, but should correct them (see paragraph 421) of Part I) and pay the corrected amount of the bills. Similarly, where bills contain doubtful items, which can easily be eliminated, the Treasury or Sub-Treasury Officer should disallow the doubtful items and pay the remainder of the bill. In all cases, the corrections made and the reasons therefor should be intimated to the presenter of the bill and, if necessary, to the Accountant General (or the Treasury Officer in the case of payments made at a Sub-Treasury).

432-A. Under paragraph 41 D of Part I, a Collector may, in circumstances of urgency, by an order in writing, authorize and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of the Treasury Rules (Appendix II of Part I). In any such case, the Collector shall at once forward a copy of his order and a statement of the circumstances requiring it, and the Treasury Officer shall at once report the payment to the Accountant General. (See also Treasury Rule 27).

433. After the voucher has been completely entered in the accounts and the order to pay signed by the Treasury Officer, it should be passed on, together with the payee, to the Chief Cashier’s department, when the Chief Cashier will make the payment, punch the stamp, stamp the voucher "Paid," and retain it for delivery to the accounts department when the books are compared.

434. The Chief Cashier will enter the payment in his account which is a cash-book (without subordinate registers) in which each transaction is posted as it occurs.

1. When a payment is made "by transfer," that is, by entry of the amount in the accounts as received under the same head of receipt, no payment of cash takes place and the items will not find a place in the Chief Cashier’s cash book, nor should the voucher be stamped "paid" by him.

N.B. Cheques received in payment of value of service stamps should, however, be entered in the Chief Cashier’s cash-book on both sides.

2. When a payment is to be made by transfer to a head of revenue or receipt for which a register is maintained (say, for example, Land Revenue), the payment order should indicate the major and detailed heads affected, and should run—"Pay Rs. by transfer to credit of Land Revenue. Fixed collections."

3. When the entries in the accounts are complete, the voucher should be stamped by the accountant "Paid by transfer."

435. Under paragraph 16 of Part I, the term "treasury" includes a Sub-Treasury. The procedure in regard to the receipt, custody and payment of money at district treasuries is, therefore, generally applicable to Sub-Treasuries also, save that, with the exception of the cases enumerated in Appendix II to the Sub-Treasury Manual or such other exceptions as are allowed by Government separately, no bill may be paid at a Sub-Treasury without being first submitted to, and payment directed by, the District Treasury Officer. (See paragraphs 45-A and 45-E)

All receipts for money paid in at a Sub-Treasury should be signed by the Sub-Treasury Officer as the rule in paragraph 31-C of Part I authorizing the accountant and the Chief Cashier to sign receipts for sums less than Rs. 500 is not applicable to Sub-Treasuries.

NOTES—(1) Service postage stamps may be issued direct from Sub-Treasuries on the presentation of the bills without the bills being first passed by the District Treasury Office. See paragraph 166 of Part I.

(2) In the case of the Mussoorie Sub-Treasury, the Treasury accountant is authorized, as a special case, to sign all receipts, chalans up to Rs. 500.

436. Government servants of certain departments are authorized to obtain funds from Sub-Treasuries by means of cheques: Any extension of the system will require the sanction of the District Officer which will be subject to the consent of the Currency Officer. While giving his consent, the Currency Officer shall consider whether it will cause extra expense, direct or indirect, by the locking up of funds in Sub-Treasuries, or any radical change in the character of these offices, which are collecting depots and not disbursing treasuries.

Cheques and Letters of Credit

437. Cheque books for use on Treasuries and the Bank are obtained by certain drawing officers from the District Treasury concerned, vide paragraph 54 of Part I. Stocks of books required for this purpose will be kept by the Treasury officer, supplies being obtained annually from the Accountant General. Cheque books should on receipt be examined carefully and the number of forms in each book should be counted. Similarly, they should be examined again when issued to

disbursing officers, and care should be taken to see that they are acknowledged by the latter promptly.

NOTE—This rule also applies to departmental receipt books, Form no. 1 referred to in paragraph 26 of Part I.

438. (1) When a cheque is presented, care should be taken to ascertain, by examination of its printed number, that it really was taken from the book notified as in use by the government servant who is said to have signed it. The instructions given in paragraphs 53-59 and 62-66 of Part I should be specially borne in mind.

(2) Cheques crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act, should be honoured when presented at the Treasury.

(1) If the payee is unknown at the Treasury, the Treasury Officer should make any inquiries he thinks necessary and should specially consider the date, serial number and amount of the cheque as well as hand-writing, and, if suspicion arise, he may defer payment until he has referred to the drawer.

(2) Pass-books sent to the Treasury to be written up should ordinarily be returned to the drawing officer the same day.

439. Every payment made on the authority of any letter of credit must without fail be noted against it at the time of passing the payment, under the Treasury Officer's initials, either on the reverse of the letter of credit or in a similar other form. A note of payment must thus be kept and a balance struck each time a cheque is paid.

NOTE—The instructions in this paragraph do not apply to letters of credit opened at Banking Treasuries.

440. The Treasury Officer must bear in mind that the letter of credit shows the maximum amount he has authority to pay or the government servant credited has authority to ask for, and any further payment is made at the Treasury Officer's risk: he should, therefore, be careful so to record the progressive total of his payments that there may be no risk of overpayment.

NOTE—A letter of credit is only an authority to honour drafts and payment can only be made on cheques or drafts drawn against it. A government servant in whose favour a letter of credit had been issued on a Treasury where Government business used to be conducted by a branch of the State Bank of India drew a cheque in his own favour for the whole amount and opened a separate drawing account; this procedure was most irregular, and the Treasury Officer should have reported to the Accountant General as soon as circumstances caused him to suspect the irregularity, as the entry in the bank's account or the voucher attached to it should have caused him to do the same day.

441. When the Bank conducts the duties of a Government treasury, the letter of credit may be passed on to the Bank, if the departmental officer requires funds only at headquarters; but if he requires funds both at the headquarters and at a Sub-Treasury, the Treasury Officer will retain the letter of credit and will provide funds at the Sub-Treasury, advising the Bank of the amount to be placed to the credit of the departmental officer at the headquarters.

NOTE—Cheques issued against letters of credit/Assignment may be encashed at the Bank direct, that is, without the intervention of the Treasury Officer.

442. Letters of credit lapse at the close of the financial year in which they were issued; a cheque drawn before, but paid after, the end of the year will be taken against the letter of credit of the year in which it was drawn. If this causes overdrawal of the credit the excess will be treated as an overdrawal, and the attention of the authorities concerned should be drawn to the irregularity.

443. (Deleted)

Entry in Accounts

444. (1) Every item received or paid must be entered at once in some register subsidiary to the cash-book and numbered in a consecutive monthly series for each register.

(2) Form no. 43 is that prescribed for the cash-book which should be maintained in two separate parts-one for receipts and the other for expenditure. (See also paragraph 454 and the note thereunder).

(3) All departmental receipts for which separate returns are submitted will be recorded in separate registers in Form no. 46. From these registers, daily totals will pass into the cash-book.

(4) All departmental payments will likewise be recorded in separate registers in Form no. 47 according to the various classes of payments; from these registers daily totals will pass into the cash-book.

(5) For deposit and bill transactions and for some other transactions, special register forms are prescribed as laid down in the following chapters —

NOTE—The words "separate register" do not necessarily imply a separate volume. It is often convenient to include several registers within the same volume, a set of continuous pages being set aside for each.

1. In the case of receipts remitted by postal money orders, and adjusted by book transfer, entries in the subsidiary register concerned may be made daily in lump

under each detailed head of account, provided that they are entered in sufficient detail in the departmental register and that daily returns are submitted to the Treasury.

2. The net cash payment only should be entered in the list of payments though all deductions must be detailed in the bill ; there must not be a gross debit with a per contra credit, even when a sum is being recovered under the orders of the Accountant General. The following are the exceptions to this rule of net debits :

(i) In the case of income-tax deducted from bills for interest on Government securities and from the pay, establishment, and pension bills, the gross amount of the bills be charged and income-tax deductions credited to the head "021—Taxes on Income other than Corporation Tax" in the case of Central Pension Bills and "858-Suspense Account under State Account" in the case of other Bills.

(ii) In the case of local funds, the gross amount of a voucher will be charged and the deductions credited.

(iii) When a deposit is subject to abatement, the full sum must be charged, and the sum abated brought to credit.

(iv) In the case of bills containing deductions on account of the rent of Government buildings (including electric installations, water supply, etc.) borne on the books of the Public Works Department, the gross amount will be charged and the recoveries credited to the public works revenue or capital head concerned as noted in the divisional officer’s demand (Form no. 3). (See paragraph 107-A).

(v) In the case of Trust Interest Payment Orders issued by the Bank, the net cash payments only should be entered in the list of payments.

(vi) When it is desired that either the whole or part of the amount of a bill should be remitted to a person or persons by Postal Money Order, the gross amount of the bill will be charged and the deduction on account of the money order and the amount of commission due thereon credited direct to the Post Office.

Deductions and Recoveries on account of Premia on Postal Life Insurance Fund

444-A. In the case of premia on Postal Life Insurance fund deducted from pay or pension bills, the gross amount of the bills should be charged and the deductions accounted for by per contra credit to the detailed heads of account indicated by the Accountant General in the instructions contained in the treasury Manual. Cash payments into the Treasury on this account should be credited under the detailed head "Recoveries from other sources". All recoveries on account of postal premia whether from bills or in cash tendered through a chalan, should invariably be

supported by Schedules of Postal Life Insurance Fund (Treasury Form no. 106). A consolidated schedule of deductions for each department as well as for recoveries in cash should be prepared at the Treasury in the form and in the manner prescribed by the Accountant General in the Treasury Manual. The total amount of each schedule should be carried to the appropriate detailed head under "Premia on Postal Life Insurance Fund" in the Cash Account. (See paragraph 445).

Note—Deductions on account of Postal Life Insurance Premia from pay bills should be accounted for in one register with separate columns for each section instead of the present practice of maintaining separate registers for each section.

Deductions from Cheques

444B In the case of deductions from payments relating to such Departments the payments of which are made by cheques issued by departmental drawing and disbursing officers, the disbursing officers should issue a consolidated cheque for the deductions made from the pay bills of gazetted and non-gazetted establishments, detailing the amounts creditable to income-tax and Postal Life Insurance Fund. respectively. The cheque will also be accompanied by a consolidated schedule (vide paragraph 444.\ above) for Postal Life Insurance deductions. The schedules of income-tax should be sent to the Accountant General by the disbursing officers. The amount of the cheque will be paid by the Treasury by debit to respective remittance heads (to be shown in Form 72) and credited in the State Section of accounts under separate Suspense Heads "TDS—Suspense" subordinate to the head "858-Suspense Account" as per instructions given in Appendix XXX. Similarly, in case of items relating to Postal Life Insurance, the amounts deducted will be credited to the head "858—Suspense Account—Cash Settlement Account—Posts and Telegraphs". The amount of the consolidated schedule of Postal Life Insurance should be shown under the appropriate head in the cash account and the schedule transmitted to the Accountant General.

445 (1) From the cash book and the registers subsidiary thereto the entries will be made in the cash account and list of payments which are sent to the Accountant General on the fifth day of the following month and in the schedules which are sent in support of these documents.

(2) The cash account and list of payments will be prepared in Form nos. 48 and 49 respectively, in which heads of receipts and payments will be printed in the order prescribed by the Accountant General. The form and number of schedules will be determined by the Accountant General according to local convenience subject to the observance of the following general principles :

(i) There should be separate schedules of the receipts and expenditure for each major head of account. All revenue receipts and service payments should appear in one or other of these schedules. Receipts on account of a department for which

descriptive major heads are not opened on the receipt side should be included in the schedule for the relevant major head.

NOTES—(1) In the case of small departments or of major heads under which the transactions are few, two or more such departments or major heads may, at the discretion of the Accountant General, be treated as relating to a single department.

(2) Where a separate schedule has been prescribed, by the Accountant General, it should invariable be prepared, even it there be no transactions in the treasury accounts under the head concerned during the period in respect of which the schedule is prepared. In such cases the schedule will show the transaction as "nil".

(ii) Miscellaneous items of receipts and recoveries of service payments will be shown with full particulars in the receipt schedules of the department by or at the instance of which the money is presented at the Treasuries.

(iii) Advances of pay, travelling allowances, etc. to government servants and recoveries of such advances should be included in the schedule of the department to which the government servants concerned belong.

(iv) Payments relating to personal claims of gazetted government servants should be shown in a separate column in the schedule and such payment schedules should be submitted in duplicate. To facilitate posting, the form and size of the payment schedule and those of the subsidiary register of payments at the Treasury should be one and the same, so that the payments may be recorded simultaneously in both documents by carbon process, two sheets being used as the schedule and the third as the subsidiary payment register. As an alternative to the procedure prescribed above, payments relating to the personal claims of gazetted government servants may be entered in a separate covering list, the total of which should be brought forward as a single item in the relevant schedule of payments.

(v) The vouchers for refund of revenue should be entered in a separate subsidiary schedule for each department, and the total of this schedule should be entered as a distinct item in the relevant schedule of payments. As an alternative to this procedure, the refunds of revenue may be shown in a separate column in the payment schedule of the department or major head concerned.

(vi) Ordinarily, each schedule of payments should be in two parts, viz. the first Schedule incorporating accounts from the first of the month to the tenth of the month and the second Schedule incorporating accounts from the eleventh of the month to the last working day of the month. The total of the first schedule of payments which is sent to the Accountant General on the 13th of the month, should be added below, and added to the total of the second schedule of payments, so that the grand total in the latter may agree with the entry in the list of payments.

(3) The entries from the cash-book and registers subsidiary thereto into the cash account, lists of payments and accompanying schedules will be made in accordance with the following orders :

(i) Those transactions which, under the orders in force, have to be recorded in full in any one of these documents should be entered therein on the date on which they appear in the cash-book or on following day, provided that the transmission of the cash account and lists of payments on the due dates is not thereby retarded.

(ii) The lump entries appearing in the cash amount, lists of payments and accompanying schedules must be made therein in time to permit of the completion of those returns and their submission to the Accountant General on the due dates.

Separate Accounts for the Central and State Transactions

445A. (1) The cash in State Treasuries and Sub-Treasuries is the property of the State Government and the transactions of the Central Government arising in State Treasuries and Sub-Treasuries are treated in the first instance as operations upon the State balances, the necessary adjustments being made later on by the Accountant General. For the purpose of these adjustments, the accounts of the Central Government transactions are to be kept separate from those of the State Government at all Treasuries and Sub-Treasuries.

(2) At places where cash business of the Treasury is conducted by the Bank, the State and Central Government have their own separate accounts with the Bank and the transactions as they originate, are, in such cases, taken against the balances of the Government concerned at the Bank. The accounts of these transactions are to be kept separate at the Treasury as well.

(3) The cash account, list of payments, the subsidiary registers in Treasuries and initial accounts in Sub-Treasuries should all be prepared separately for transactions of the Central and the State Governments. The accounts of the State Government include the transactions of other State Governments also which are taken against the balances of the State Government both at the banking and the non-banking Treasuries. The necessary adjustments are made by the Accountant General in the accounts maintained by him.

(4) To ensure maintenance of separate accounts of the Central and State Governments, all Drawing Officers are directed to note the classification, "Central'' or "State" on all chalans, bills, cheques, etc. presented at the Treasuries or the Bank in addition to the note of classification usually made on them so that the transactions may be taken correctly against the accounts of the respective Governments (see paragraphs 417 and 428). The Treasury Officer should see that these instructions are complied with by the Drawing Officer.

445B. (Deleted).

445C. The detailed procedure for preparation and compilation of accounts of the Central and State Governments separately in Treasuries, the cash business of which is conducted by the Bank, will be found in Chapter XX.

445D. Under paragraph 445A, all transactions of the Government including those on behalf of the Central Government and other State Governments occurring at non-banking Treasuries and Sub-Treasuries should be taken in the first instance against the cash balance of this State, the necessary adjustments being made by the Accountant General in his accounts. To enable him to do so, the Treasury Officer should forward to the Accountant General (Book Department) on the close of the accounts for 7th, 14th, 21st and the last day of each month (or if it is a holiday, on the previous open day) a statement in the following Form showing the receipts and disbursement on behalf of the Central Government only. No vouchers will accompany the statement but on the strength of the statement, the Accountant General will arrange with the Central Accounts Office of the Reserve Bank for the necessary adjustments to be made between the balances of the Central and State Governments.

FORM

Memorandum of Credit/Debits on account of transactions of the Central Government at Treasury for the month of 19

	Rs.
Total, Central Receipts	1,000
Total, Central Payments	2,000
Net debit	1,000

445E. The transactions relating to the Central Government and the transactions of the State Government (including transactions relating to other State Governments) should be posted in separate subsidiary registers of receipts and payments of the Central and State Governments respectively. The daily totals from these registers should be carried to the relevant items in the cash-book of the Central or the State Government, as the case may be. At the close of each month, the Treasury Officer should prepare separate cash accounts and lists of payments for the transactions of the Central and State Governments and submit them to the Accountant General separately packed with relevant Central or State schedules, etc. addressed to the Accountant General (Book Department). The duplicate copy of the receipt and

payment schedules together with the vouchers should be sent addressed to the Accountant General (Department concerned).

The first schedule of payments despatched to the Accountant General up to the 13th of the month should likewise be prepared separately for the Central and the State Governments.

445F. The separate monthly accounts rendered to the Accountant General in respect of transactions of the Central Government and in respect of those taken against the balances of the State should be supported by requisite schedules, vouchers, etc., and with a closing abstract as laid down in paragraph 461.

NOTE—The heads of account which will appear in the Cash Account and List of Payments of the Central and State Governments will be found in the Treasury Manual.

445G. Deductions from bills and vouchers pertaining to the Central Government should be accounted for as laid down in paragraphs 444 and 444A.

445H. The credits on account of the Central Government both in the Treasury and the Sub-Treasuries subordinate to it, should be included in the monthly accounts and the statements referred to in paragraphs 445D-F above. For this purpose, it is necessary that a separate record of the deductions made from bills and vouchers which affect both the Central and the State Governments' accounts (e. g. a pay bill debitable to the revenues of the State containing deductions on account of income·tax, postal life insurance, etc. creditable to the Central Government) should be maintained at the Treasuries in the manner indicated below :

1. Two separate check registers in Form no. 49A should be maintained in each Treasury, one for the bills relating to the Central Government and the other for the bills of the State Government. The deductions made from the bills should be noted in the separate columns "State Government" and "Central Government" according as the deductions are creditable to the State or the Central Government. This will enable the Treasury Officer to check the gross amount of the bills as noted in column 3 of the register with the net cash payments plus the deductions (column 6 plus columns 4 and 5 of the register).

2. The entries will be made by the Head Accountant of the Treasury, provided the register is submitted to the Treasury Officer for his signature each time an entry is made.

3. Vouchers of items debitable to the Central Government by transfer credit to State will be classified "Central" and posted in the central register in the column "State" and vice versa.

4. Items as per column 4 of the State register will be taken to the cash-book of state receipts under the appropriate heads of accounts. When the daily agreement of cash-book figures with the corresponding figures in the bank list or Chief Cashier's cash-book is effected, the total of the items in this column will be deducted both from the receipts and payments sides of the cash-book.

5. The total of items of column 5 of the State register will be taken to the cash-book of State payments as a deduct entry against the head, "886–Adjusting Account between Central and State Governments-Adjustments by transfer." Simultaneously, the items will be taken to the cash-book of Central receipts under the appropriate heads of accounts by a deduct entry under the head "886-Adjusting Account between Central and State Governments-Adjustments by transfer".

6. The total of items in column 4 of Central register will be taken to the cash book of Central Payments as a deduct entry against the head, "886-Adjusting Account between Central and State Governments Adjustments by transfer." At the same time, the items will be posted in the cash-book of State receipts under the appropriate heads of accounts by deduct entry against the head, "886–Adjusting Account between Central and State Governments–Adjustments by transfer".

7. The items in column 5 of the Central register will be posted in the cash-book of Central receipts under the appropriate heads of Accounts. (See also the second sentence of rule 4 above).

8. An abstract for posting in the subsidiary registers should be prepared daily and recorded on this register at the end of each day's transactions.

9. The net amount of the difference between the total of column 4 of the check register of transfers for Central transactions and that of column 5 in the register of State transactions will only be posted against the new sub-head, "Adjustments by Transfer" on the receipt or the payment side in the Central and on the payment or receipt side of the State Accounts. (See paragraphs 461 and 505 F). For instance, taking that the following transactions appear in the check registers:

	Deduct—amounts creditable to—			
	State Government (column 4)		Central Government (column 5)	
	Rs.	p.	Rs.	p.
I—Check register of transfer of payments—State			10,630.	75
II—Check register of transfer of payments—Central	159.	25		

The amount to be shown against the head, "Adjustments by transfer" will be the difference between the totals of columns 4 and 5 of the two check registers (State and Central, viz. Rs. 10,471.50).

The amount of Rs. 10,471.50 will appear in the (Central) cash account and in the (State) list of payments as a minus entry against the head, "Adjustments by transfer (—) 10,471.50." This amount of Rs. 10,471.50 will also consequently appear in closing abstracts of Central as well as State Accounts, in the Central account as a minus receipt and in the State as a minus disbursement against the head, "Adjustments by transfer" (See paragraph 461).

NOTE—The above procedure may be followed both at the banking and non-banking treasuries.

446. The vouchers pertaining to each schedule should be numbered consecutively in a monthly series as they are entered therein, and should, when received back from the Chief Cashier after the closing of the day's accounts, be arranged in their numerical order, and kept in that order under lock and key till despatched.

Sub-Treasuries

446A. Under Treasury Rule 5, if the requirements of the public business make necessary the establishment of one or more Sub-Treasuries under a District Treasury, the arrangements for the administration thereof and for the proper conduct of business therein, shall be such as may be prescribed by the Government in the Finance Department after consultation with the Accountant General. The daily accounts of receipts and payments of moneys at a Sub-Treasury must be included in the accounts of the District Treasury.

*Sub-Treasury Accounts

447. Under paragraph 446-A above, a daily sheet (supported by vouchers) reporting the receipts, payments, and the balance of the day should be submitted by each Sub-Treasury to the District Treasury Officer. On the day of the receipt of the daily sheet from the Sub-Treasury, the receipts and payments shown therein should be posted (after careful examination) into the accounts of the District Treasury in the same way as if they had taken place at the headquarters. But, they do not pass into the Chief Cashier's cash-book (paragraph 415).

NOTES—(1) If a Treasury Officer owing to the volume of Sub-Treasury transactions finds it difficult to scrutinize each ands every Sub-Treasury voucher, he may at his discretian leave over the work to the accountant, a percentage check not less than 20 per cent, being effected by him. All vouchers checked by the Treasury Officer himself must be initialed by him as a okten of the fact that he has exercised the check.

(2) For special reasons, an exception is made in the case of the Naini Tal Treasury where on the first two working day of every month, the transaction of the Sub-Treasuries need not be incorporated in the account of the Headquarters Treasury on the day on which the daily sheet is received; Sub-Treasury accounts received on those days will be included in the account of the Headquarters Treasury on the next day and before the close of the first week of every month. Further, the daily accounts of the Sub-Treasuries in the Naini Tal and Garhwal District, will be incorporated in the account of the Headquarters Treasury on alternate days.

*See paragraph 435

(3) The exception mentioned in note 2 above also applies to Ranikhet Treasury in respect of Sub-Treasury accounts received at headquarters on the first two working days and on the tenth of every month. Sub-Treasury accounts received on the first two working days of the month will be included in the accounts of the Headquarters Treasury on the earliest convenient day and before the close of the first week of every month, and those received on the tenth within three days of their receipt.

(4) For special reasons, an exception is made in the case of the Hamirpur Treasury where the accounts of the Sub-Treasury may be incorporated into the accounts of the District Treasury on the following day during the monsoon.

(5) For special reasons, an exception is made in the case of the Almora Sub-Treasury which may send to the Sadar Treasury its vouchers and chalans in support of pension payments once at the end of each month and not with its siahas which are submitted daily to the Sadar Treasury.

(6) The various departmental copies of chalans (where there is such a provision) of the deposited amount received with the daily siaha (Amount) of Sub-Treasury should be made available to the concerned departmental officers soon after the daily treasury account is prepared.

448. Remittances of cash between the District Treasury and any of its Sub-Treasuries otherwise than through currency and transfers between Currency and Treasury made under rule 679 of the Central Treasury Rules are not to be entered in the cash-book of the District Treasury, either as payments when the remittance is made, or as receipts when received. They will necessarily appear as payments and receipts in the cash-books and daily sheets of the Sub-Treasuries concerned, but will be excluded in posting the district accounts, in which they will thus remain part of the balance. A complete check over these remittances is obtained by means of the accountant’s balance-sheets.

(See paragraphs 411-E, 412, 413 and 457—

NOTE—If, however, there is a branch or agency of the Bank at either end doing the work of the District or of the Sub-Treasury, the remittances and transfers should be treated as local cash remittances and debits for remittances sent and credits for remittances received, also the corresponding credits and debits in the Sub-Treasury daily sheets should appear in the cash-book of the District Treasury as well as in the cash accounts and lists of payments.

449. Payments are generally made at Sub-Treasuries on cash orders issued by the District Treasury (See also paragraph 45-A of Part I).

449-A. When a cash order is issued, the Treasury Officer shall assign a serial number to the order and enter the amount and other particulars in the register prescribed in paragraph 549. An advice in Form57-A shall then be sent by first post to the Sub-Treasury drawn upon and the cash order handed to the person tendering the money or the bill against which the order is issued.

450. The method of adjustment of cash order is explained in paragraph 549.

451. Cash orders outstanding for more than three months should be held as lapsed and should be stopped, the charges they represent being cancelled and adjusted. If payment is subsequently claimed, the claimant should forward the lapsed cash order to the Treasury Officer who will arrange for the payment, a note being made against the entry concerned in Form 57 so as to prevent a second repayment. The adjustment in the accounts of the amounts of lapsed cash orders will be made by the Accountant General.

452. A statement of lapsed cash orders should be submitted with the monthly cash accounts specifying (1) in the case of cash orders issued for service payments, the number and date of the vouchers in which the charges were originally drawn, and the name of the government servant by whom they were drawn, and (2) in the case of cash orders issued on behalf of a municipality, the number and date of the cheques. The total amount of cash orders included in the monthly statement should be deducted from the closing balance in the plus and minus memorandum and a note made in the ledger (Form no. 57) against items included in the statement that they have been reported to the Accountant General for adjustment as lapsed.

Closing for the Day

453. The process of closing accounts for the day is explained in the following rules.

454. The daily total of each register will be entered in the cash-book, which will then be totalled, and the balance memorandum at the top of the accountant’s balance-sheet (Form No. 50) will then be drawn up. To the account balance thus

brought out the additions and deductions indicated in the form will be applied so as to bring out the cash balance at the District Treasury.

Separate cash-books will be maintained by the Treasury Officer for Central and State transactions, the figures relating to the total receipts and total payments of these cash books should be drawn in the accountant's daily balance-sheet (Form no. 50) in the following manner:

			Rs.
Opening balance as per last page			
Receipts per cash-book (Central)			
Ditto	ditto	(State)	
Total			
Disbursement as per cash-book (Central)			
Ditto	ditto	(State)	
Closing balance		—	

It will not be necessary for the Chief Cashier to maintain separate cash-books for Central and State transactions as he is concerned only with the correctness of the cash balance which is entirely State account.

455. Meantime, the Chief Cashier will also sum both sides of his cash-book and draw up his balance memorandum in the form of the Chief Cashier's daily balance-sheet prescribed in the Central Treasury Rules.

456. If the results shown in the two balance-sheets agree, the Treasury Officer should sign the two cash-books and the two balance-sheets. He should first satisfy himself of the correctness and good order of all these documents and should give special attention to the reconcilement of the account balance of the district with that actually in the Headquarters Treasury; the latter excludes the balance in Sub-Treasuries or under remittance within the district which the former includes.

1. The following is a memorandum of some of more important parts of the verification. The Treasury Officer should—

(1) Compare each entry of a payment in register with the payment order (paragraph 429), ticking off each voucher as it is passed. (This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment).

(2) Examine at least two of the totallings on each side of the two cash-books for Central and State transactions, marking the total as "Exd."

(3) See that the totallings are correctly carried from register to cash-book, initalling the totals as he thus compares them.

N. B.—This must be done, in the case of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. In the case of banking treasuries, it is not necessary for the Treasury Officer to initial the receipt register when the total for the day is blank as the actual transactions of receipts occur at the Bank and the Treasury cash-book is taken from the Bank's daily account. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for an entry, he should give out the register for the purpose and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the cash-book, and initialing them accordingly. It is obviously necessary to guard against fraud or mistake of omitting to bring an entry from these registers upon the cash-book; and this precaution is not complete if the Treasury Officer examines only those registers from which an entry is made upon the cash-book.

(4) Have the totalling of the cash-book verified by himself or some principal subordinate officer, other than the accountant, who should initial it as correct.

(5) See twice every week that all vouchers are properly arranged— paragraph 446.

457–Before closing the daily accounts and assigning the balance sheet the Treasury Officer should satisfy himself that the total value of cash and stamps held in the sole custody of the chief cashier, cashier, Deputy cashier and Asstt. Cashier together with the cash on account of sale of stamps do not exceed the amount of security furnished by each of them. All the amounts together with stamps, in excess of the amount of security furnished by each person should be kept in Treasury double look. The Treasury Officer will exercise a similar check in respect of the balances held at the sub-treasuries through the daily siaha. For purposes of this check, an account of single lock balances and the amount of cash kept daily in double lock in respect of whole district should be prepared every day in Form No. 50A and Form No. 50C respectively. The Treasury officer should check this account and sign it every evening before the treasury is closed."

(C. S. No. 7 Dated 28-10-91)

(Finance (Accounts) Section–1, File No. 5(3)/86)

NOTE—(i) The provisions of the above paragraph as well as those of paragraphs 457-A and 457-B apply to banking treasuries also.

NOTE—(ii) Cash in the hands of the Chief Cashier will include also the balances in the Chief Cashier's register of deposits into the single lock (Form no. 81) and the amount of undisbursed pay and travelling allowance, etc. of the District Headquarters non-gazetted establishment, and should be shown in the register in Form no. 50-A separately from the single lock balance. The column 'Cash in hand' in the register in From no. 50-A may for the purpose be divided into three sub-columns, viz. 'single lock balance', 'Balance of the Chief Cashier's register of deposits into single lock' and 'Undisbursed pay and travelling allowance, etc., of the District headquarters non-gazetted establishment', (See paragraph 415-A and the note below paragraph 457-B).

NOTE—(iii) The Chief Cashier should keep an account of daily disbursements of pay and travelling allowance, etc. in Form no. 43-B and place it before the Treasury Officer along with the register in Form 50-A.

NOTE—(iv) This will not include the amount of pay and travelling allowance, etc. of gazetted officers which the Chief Cashier may be keeping in his private account and with which Government are not concerned.

NOTE—(v) Deposits of moneys or funds which do not form part of Government balances with the Chief Cashier for inclusion in his register of deposits into the single lock (Form no. 81) should be permitted by District Officers very sparingly where it is not feasible to deposit them in the Post Office Savings Bank or any other bank. Instances of funds and of the nature of moneys which may be deposited with the Chief Cashier are the flood and famine relief fund opened under the patronage of Government or other similar subscription that may be collected through official or semiofficial agencies.

457A– In the cases of Sub treasuries the Sub-Treasury Officer should ensure that the balances of cash and stamps in excess of the amount of security furnished by Dy. Cashier and Asstt. Cashier are kept in double lock and an account of single lock balances and the amount of cash and stamps kept daily in double lock is prepared in Form No. 50A and Form No. 50C respectively in accordance with paragraph 457. A carbon copy of this account will be made on plain paper and sent to the headquarter treasury along with the daily siaha.

(C. S. No. 8 Dated 28-10-91)

(Finance (Accounts) Section–1, File No. 5 (3) /86)

457-B. At least four times a month, the Treasury Officer should inspect the single lock accounts of the Chief Cashier, his daily cash-book, his daily record of

shroffing the coins, his register of deposits into the single lock, and verify the cash in hand. The Treasury Officer should also verify the balances of stamps, opium and other valuables in the single lock at least four times a month. The inspections and verifications should be made at irregular intervals and without notice to the Chief Cashier. In token of the check and verification, the word "checked' or "verified" should be written by the Treasury Officer on the registers and the cash-book with dated signature.

NOTE—Chief Cashier's register of deposits into the single lock should be maintained in Form no. 81. The daily balance struck in the register maintained in this Form should also be shown in the column 'cash in hand' in Form no. 50-A.

458. The Treasury Officer should also satisfy himself that no uncurrent coins are left in charge of the Chief Cashier and that no more small coins are so left than are actually required for current use.

459. He should always be careful to sign the Chief Cashier's balance-sheet on the evening of the day itself to which it refers, but the signature and comparison of the accountant's books need not the made till the following morning unless the office is to be closed for two or more days. The accountant's balance-sheet must not be signed until it has been carefully agreed with the Chief Cashier's.

(1) The intention of the above rule is that ordinarily the Chief Cashier's balance-sheet should be compared and agreed with that of the accountant before closing the Treasury for the day and it is only when pressure of work renders this impossible that the comparison should be postponed till the following morning. When this is necessitated, the certificate over the Treasury Officer's signature at foot of the Chief Cashier's balance-sheet should be altered in manuscript by cancelling the words "agreed with the accountant's daily balance-sheet" and before the Form is signed by the Treasury Officer, which it must be before the close of the day. An additional certificate will then be added and signed by the Treasury Officer on the following morning, viz. "agreed with the accountant's daily balance-sheet". For the 31st March and first few days of April, it will be necessary for the accountant to prepare a separate rough balance-sheet on each of these days for comparison with that of the Chief Cashier, as the completion of the accountant's balance-sheet for the 31st March has to await the receipt of the Sub-Treasury accounts (See paragraph 460).

(2) In the accountant's balance-sheet, there is not one figure which the Treasury Officer has not ample means of verifying; the opening entries agree with the closing ones of the preceding day; the receipt and charge are taken from the cash-book; the amounts shown as Sub-Treasury balance can be ascertained in a few moments from the daily sheets of Sub-Treasuries and any change made since the previous day in the amount under remittance within the district must be supported by an entry in the Sub-Treasury sheets or in the Chief Cashiers' cash-book. The

balance in the District Treasury is shown in the Chief Cashier's balance-sheet and in that part of it which is under joint locks, no change can be made without the active intervention of the Treasury Officer himself.

(3) Under note 2 to paragraph 475, the daily account of the Bank carrying on the business of a government Treasury may, with the concurrence of the Accountant General, be submitted to the Treasury Officer on the morning of the day following that to which it refers. In such cases, the signatures and the comparison of the accountant's books may be made on the following morning instead of on the morning of the day on which the Bank's account is received; provided that the pressure of work renders it necessary as to postpone it.

459-A. The entries in the registers relating to all transactions affecting cash, stamp, and opium balances and other stock held in the joint custody of the Treasury Officer and the Chief Cashier (including the cash chests ant valuables of other departments and local offices), should be signed both by the Treasury Officer and the Chief Cashier (or his agent). In cases where a balance is struck, it will be sufficient if the entry relating to the balance is so signed. This rule applies to the non-banking as well as the banking treasuries.

Closing for the Month

460. As it is absolutely necessary that the figures given in the different receipts, accounts and returns exchanged with other departments should exactly agree with those shown in the Treasury accounts, the monthly accounts of all Sub-Treasuries up to the last working date should be incorporated in the accounts of Headquarters Treasury in the same month. The day-to-day transactions of every Sub-Treasury should be incorporated in the accounts of the Headquarters Treasury on the day on which daily sheet is received.

NOTE 1—For special reasons, an exception is made in the case of Naini Tal Treasury. The accounts of the Sub-Treasuries in that district may be incorporated into the accounts of the District Treasury on the working day following their receipt. The District Magistrate should watch that the transactions are incorporated invariably before the close of the first week of every month. If the last day of the first week is a holiday, the Sub-Treasury accounts should be incorporated in the Treasury accounts on the preceding day.

NOTE 2—The exception mentioned in Note 1 above also applies to Ranikhet Treasury in respect of Sub-Treasury accounts received at headquarters on the first two working days and on the tenth of every month. Sub-Treasury accounts received on the first two working days of the month will be included in the accounts of the Headquarters Treasury on the earliest convenient day and before the close of the first week of every month, and those received on the tenth within three days of their receipt.

NOTE 3—For special reasons, an exception is made in the case of the Hamirpur Treasury where the accounts of the Sub-Treasuries may be incorporated into the accounts of the District Treasury on the following day during monsoons.

NOTE 4—For special reasons, an exception is made in the case of the Almora Sub-Treasury which may send to the Sadar Treasury its vouchers and chalans in support of pension payments once at the end of each month and not with its siahas which are submitted daily to the Sadar Treasury.

461. In addition to the usual daily closing, the total of the registers should be carried into the cash account in the case of receipts, and into the list of payments in case of payments; the cash account should be closed with a closing abstract as illustrated by the entries indicated below :

Central Accounts

<table>
<tr><td></td><td colspan="2">Receipts</td><td colspan="2">Payments</td></tr>
<tr><td></td><td>Rs.</td><td>p.</td><td>Rs.</td><td>p.</td></tr>
<tr><td>(i) Central receipts and Payments detailed under relevant heads</td><td colspan="2">3,37,768.75</td><td colspan="2">16,099.90</td></tr>
<tr><td>(ii) Adjusting account between Central and State Government—</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td rowspan="3">Difference between receipts and disbursements of the Central Government in non-banking Treasuries and Sub-Treasuries (cash transactions only i. e. excluding the amounts of the adjustments by transfer)</td><td colspan="2">Receipts</td><td colspan="2">Payments</td></tr>
<tr><td>Rs.</td><td>p</td><td>Rs.</td><td>p.</td></tr>
<tr><td colspan="2"></td><td colspan="2">3,11,197.35</td></tr>
<tr><td>Adjustments by transfer</td><td colspan="2">(–) 10,471.50</td><td colspan="2"></td></tr>
<tr><td>Controlled Total 3</td><td colspan="2">3,27,297.25</td><td colspan="2">3,27,297.25</td></tr>
</table>

State Accounts

(i) Opening balance 48,148.85

Receipts

(ii) Receipts (State) (detailed under relevant heads)	3,25,991.35
(iii) Adjusting account between Central and State Governments	
Net receipts on behalf of the Central Government (cash transactions only, i.e. excluding the amounts of adjustments by transfer)	3,11,197.30
Controlled Total 3	6,85,337.50

Disbursements

Payments (State) (including unclassified items and transactions on behalf of other States) (detailed under relevant heads)	6,57,343.65
(v) Adjusting account between Central and State Governments—	
Net disbursement on behalf of Central Government	Nil
Adjustments by transfer	(–) 10,471.50
Controlled Total 2	6,46,872.15
(vi) Closing balance	38,465.35
Controlled Total 3	6,85,337.50

NOTE (1)—In the case of treasuries cash business of which is conducted by the Bank, the rules laid down in Chapter XX will be followed.

NOTE (2)—The amount to be shown against the head "Adjustments by transfer" is to be taken from columns 4 and 5 of the check registers of transfer payments, Central and State (See paragraph 445-H) respectively, e.g. taking that the following transactions appear in check registers :

	Deduct amounts creditable to—	
	State Government	Central Government

	4		5	
I-Check register of transfers (State)	Rs.	P.	Rs.	P.
II-Check register of transfers (Central)	159.25		10,630.75	

The amount to be shown against the head "Adjustments by transfer" will be the difference between the totals of columns 4 and 5 of the two check registers (State and Central) viz. Rs. 10,471.50. The amount will be shown as a minus receipt in the Central closing abstract and as a minus disbursement in the State closing abstract.

NOTE (3)—The Treasury Officer has no difficulty in applying an effective check upon the cash account when it is laid before him. Its opening and closing balance are not deductions from accounts, but are statements of fact certified by the District Officer to have been verified by actual enumeration of coins. Does the difference between the receipts as shown in this cash-book and the amount shown in the list of payments account for the difference between these facts ? Do the entries from the registers agree with the totals of the details of these books ? If, at any time, the Treasury Officer be unable to compare all, at least he may compare the entries in the plus and minus memoranda of deposits, stamps, etc. with the entries in the accounts, e.g, the plus and minus memorandum shows a reduction in the stock of judicial stamps to the value of Rs. 5,000: if the credit in account be less, where is the receipt from another Treasury for stamps supplied ?

461-A. The entire cash balance held in the Treasury (including the currency chest balances) as it stood on the last working day of the month should be verified, by actual count, on the first working day of the following month, by the District Officer personally or, in his absence, by some other gazetted officer as laid down in paragraph 411 B. The detailed procedure for verifying the cash balance and preparing the cash balance report will be found in the Central Treasury Rules.

NOTE (1) –In the case of Sub-Treasury balances, the entire cash balance of the Sub-Treasury (including cash held in the currency chest) shall be verified by actual count by the officer in charge of the Sub-Treasury and the certificates of verification submitted along with the daily sheet in accordance with rules contained in Chapter LXXII of the Revenue Manual and the Central Treasury Rules.

NOTE—(2) Any amount found surplus either in treasury balances or currency chests in non-banking treasuries and sub-treasuries should be brought to account under the relevant major head.

Accounts and Returns to the Accountant General

462. The cash account, the list of payments, and the various schedules, which have already been prepared from day to day, and vouchers supporting them, should be despatched to the Accountant General, on the fifth day of the following month; the first schedules of payments with vouchers should already have been despatched vide paragraph 445 (2) (vi).

Any avoidable delay on the part of any District Officer in the despatch of his accounts will be viewed by the Government with severe displeasure.

1. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

2. The vouchers pertaining to each schedule of account be numbered in a separate series, and kept under lock and key in the order of payment till they are despatched; before despatch of the list of payments and schedules, the Treasury Officer should, by inspection, satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up a schedule and see that all its vouchers are present and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any unless it be that for a specific remittance.

3. The bills for the pay and allowances of a gazetted officer who is about to retire or to proceed on leave out of India should be submitted to the Accountant General, for special audit, on the date of payment or as soon afterwards as his intention becomes known to the Treasury Officer.

463. The cash–balance report for the last day of the month prepared in the manner indicated in the Central Treasury Rules should be sent to the Currency Officer, Kanpur on the due date.

NOTE—District Officers should pay special attention to the rules in the Central Treasury Rules regarding the verification and certification of the monthly cash balance and to the signing of the monthly cash account.

464. In addition to the returns referred to in paragraphs 462 and 463, plus and minus memoranda must be submitted with the monthly account showing the transactions on account of deposit (paragraph 555), of local funds (paragraph 721) of each kind of stamps (general, adhesive, bill, court-fee, postage stamps) and of excise opium. The deductions from balance should tally with the corresponding entries of receipt in the accounts (except as regards postage stamps advanced to heads of departmental telegraph offices and stamps sent to other Treasuries or sub-depots), and the closing balances should be certified as agreeing with the various stock registers and accounts maintained in the Treasury memoranda may also, with

advantage, be required of the outstanding balances of any class of advances which the District Officer has authority to make (e. g. land improvement advances). For all these, the same form may be used, showing in vertical columns (1) Name of fund or stock, (2) Balance from last month, (3) Additions to balance this month, (4) Total (5) Deductions from balance, (6) Balance at end of month.

NOTE—(1) The plus and minus memoranda should be submitted in such separate parts as may be determined by the Accountant General. Those relating to particular departments should be furnished, wherever this is possible, on the reverse of the receipt schedules concerned.

NOTE—(2) No difference should exist between the closing balance of one month and the opening balance of the next; any addition to, or deduction from, balance should be made by a special entry to be explained by a foot-note.

NOTE—(3) At the time of certifying the plus and minus memorandum of stamps, the Treasury Officer should tally the closing balance in the memorandum with those in the double lock register after actually referring to the relevant registers in accordance with the procedure laid down in note to paragraph 217 of the Stamp Manual, and in token of such verification every month, the Treasury Officer should record the fact in the double lock register.

465. Notices should be posted up conspicuously in the office of the hour at which the Treasury closes for receipt and payment of money, which should be at least an hour before the end of the day's work in order to give time for closing and agreeing the accounts.

NOTE—If any rule or order requires that the Treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

466. Treasury Officers should themselves see that notices which they are required to exhibit, under standing orders or other instructions received from time to time, such as those regarding the encashment of currency notes, the supply of small silver coin, nickel and copper, are exhibited conspicuously in places which the public enters freely and that no favouritism is shown in the conveniences which the Treasury can offer.

Treasury Inspection

467. Each District Treasury will be inspected by a gazetted government servant of the audit department once every year.

468. A brief report of each inspection will be drawn up and sent to the District Officer concerned. The report will be in two parts, one relating to currency,

resource and public debt matters and the other dealing with other points. The Accountant General will also send a copy of the first part of the report to Currency Officer, Kanpur. The District Officer will pass such orders as he considers necessary on the report and send a copy of the orders to the Accountant General and a copy of the orders on the first part to the Currency Officer. The Currency Officer will forward his copy of the report and the orders thereon to the Accountant General indicating whether, so far as matters dealt with by the Reserve Bank are concerned, the action taken is adequate or whether any further action is required. The Accountant General may refer to the Commissioner of the Division any matter brought to notice in the report which he considers should receive attention by the Commissioner or in respect of which he considers that the action taken by the District Officer is inadequate. He should report to the Government all important irregularities and points which are not settled by reference to the Commissioner.

The general result of the inspections and the final orders passed thereon both in regard to Parts I and II will be summarised by the Accountant General and included in his Annual Review on the working of Treasuries.

469. Under Treasury Rule 4(5), no portion of the responsibility for the proper management and working of Treasuries shall devolve upon the officers of the Indian Audit Department. The inspection of Treasuries by officers of the Indian Audit Department shall not relieve the Collector of his responsibilities for management and inspection.

469-A (1) Each District Treasury should be inspected by the Commissioner of the Division and the District officer once in two years during the rainy season. The District Officer's inspection should be so timed that a copy of his inspection note is available to the Commissioner when he comes to inspect the Treasury. Appendix XXI contains list of questions for the guidance of inspecting officers. List I contains questions which should be answered by the Commissioner, while as many as possible of the questions in List II should be answered by the District Officer. The inspecting officer is at liberty to extend his inspection to other points out mentioned in the two lists. Copies of the inspection notes with a memorandum showing the action taken on them should be forwarded (in the case of an inspection by the District Officer through the Commissioner) to the Finance Department of the Government and the Accountant General for information.

(2) Each District Treasury should also be inspected by Director, Treasuries and Accounts, or the officers of the Directorate, Treasuries and Accounts, authorised by him in this behalf, twice every financial year. One of the inspections should be detailed one and after prior intimation to the Treasury Officer. The other inspection should be made as a surprise visit on any working day. Copies of the inspection notes should be sent to the Treasury Officer, District Officer and the Government in the Finance Department. A memorandum showing the action taken on them

should be forwarded by the Treasury Officer through the District Officer to the Director, Treasuries and accounts who, in turn, would invite attention of the Government in the Finance Department towards matters which deserve attention of the Government or towards important irregularities noticed during the inspection, if necessary.

(3) Each Sub-Treasury in the district should be inspected by the Treasury Officer twice every financial year. One of the inspections should be a detailed inspection and may be done either on a working day or a holiday. The staff of the Sub-Treasury should be duly informed of the date of inspection in this case. The other inspection should be made as a surprise visit which must be done on a working day. Inspection notes should be submitted to the District Officer who should see that the inspections of the Sub-Treasuries are carried out regularly by the Treasury Officer and that inspection notes are submitted to him for necessary orders. The District Officers should make enquiries about this at the time of their inspections of the Treasury and the Sub-Treasuries.

NOTE—A general inspection of the Sub-Treasuries may also be made by the Sub-Divisional Officers and the District Officers during their winter tour.

ANNEXURE

(See paragraph 413)

Instructions for the classification of remittance of treasure

Nature of remittance	Method of accounting
(1) Remittances from a Sub-Treasury to the Sadar Treasury (where there is no Bank).	Not to be shown in the list of payments or cash accounts but watched through accountant’s daily balance-sheet.
(2) Remittances from a Sub-Treasury to the Sadar Treasury (where there is a Bank).	Local cash remittance (State)
(3) Remittances from a District or Sub-Treasury to another transfer in the same State.	Local cash remittance (State)
(4) Remittances from or to a District or Sub-Treasury to or from a Treasury in another State.	Foreign remittance in the "Central" account.
(5) Remittances from Treasury to	Local cash remittance in the State

currency chest and vice versa against opposite Treasury in the same State.	account.
(6) Remittance from Treasury to currency chest and vice versa against opposite transfers made at places in another State and vice versa.	Foreign remittance in the "Central" account.
(7) Small coins withdrawn from or deposited in a depot.	As small coin depot remittances in the "Central" account.
(8) Small coins remitted (after withdrawal from the small coin depot) to another Treasury within the State.	
There will be two transactions in such cases :	
(i) For withdrawal from depot.	As small coin depot remittances in the "Central" account.
(ii) (a) For remittance of above to another Treasury or Sub-Treasury within the State.	As local cash remittance in the "State" account.
or	
(b) For remittance of above to another Treasury or Sub-Treasury beyond the State.	As foreign remittance in the "Central" account.
(9) Receipt of small coins in response to item 8 (ii) (a) above.	As local cash remittance in the "State" account.
(10) Remittance between a small coin depot in one State and Treasury in another.	As foreign remittance in the "Central" account.
(11) Remittance of small coins between two small coin depots.	Will not pass through the Treasury accounts.
(12) Remittance of uncurrent coins from a Treasury to a central collecting Treasury for final transmission to mint.	As a local cash remittance in the "State" account.
(13) Remittance of uncurrent coins from the central collecting Treasuries to mint.	

There will be two transactions of these remittances:

(i) Remittance of uncurrent coins received from other Treasuries within the same State.	As a receipt item of the local cash remittances in the "State" account [vide (12)]
(ii) Remittance of unscurrent coins sent from central collecting Treasuries to mint.	As a payment item of foreign remittance in the "Central" account.

In this connection, the following points should carefully be observed :

(i) The actual dates of currency chest transactions as reported to Currency Officer, Kanpur should be correctly noted in the schedules.

(ii) Each single transaction (whether cash or currency) should be shown separately and not mixed up with any other transactions.

(iii) The transactions relating to "Deficiency found in remittance" which are often included in the cash remittance schedule) should not be shown in these schedules, but in the schedules for "Miscellaneous Debt and Remittances."

(iv) The advance copies of cash remittance schedules, both Receipt and Second list of payments (Central and State), should be sent in a separate cover (marked for Accountant General, D. H. Department) punctually on the first of every month. If there be no transaction a "nil" schedule should invariably be furnished.

BACK HOME

CHAPTER XX

SPECIAL RULES FOR TREASURIES THE BUSINESS OF WHICH IS CONDUCTED BY THE BANK

General

469-B. At places where there are offices of the Reserve Bank of India, viz. Bombay, Calcutta, Madras and Delhi, the treasury business is, for the most part, conducted by the Reserve Bank of India. At other places, where there are branches of the State Bank of India, which act as agents of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act (Act II of 1934),

the treasury business is conducted by those branches of the State Bank as agents of the Reserve Bank of India.

In addition to the four places mentioned above, the Reserve Bank maintains Agency of its Banking Department at Kanpur, in charge of a Currency Officer who is an officer of the Reserve Bank. This agency deals with limited classes of transactions, e.g. those connected with Supply Bills and Currency Telegraphic Transfers. The ordinary work connected with the receipts and disbursements on Government account is dealt with by the branches of the State Bank of India at this place.

470. The following rules for the guidance of Collectors and Treasury Officers and the officers of the Bank in conducting the business of the Treasuries include information on most points likely to arise. The term "Collector" includes the government servant in charge of the Treasury, by whatever designation he may be called.

471. In cases of doubt, and as a general rule, the usage hitherto observed at the local Treasury will be followed in respect of all government transactions, with the Bank.

472. On all printed and manuscript forms or documents used in connection with Government business at the Bank, the words "General Treasury" are never used, as those words do not correctly represent the relation of the Government to the Bank (See Annexure ‘A’ to Appendix II, Part I of this volume). Any other erroneous expressions which misrepresent this relation should be carefully avoided by all Government servants and by the Bank itself.

472-A. In the event of the Agent of a branch of the State Bank of India or any of its subsidiaries which conduct treasury business, dying or becoming suddenly incapacitated for duty and it being not possible for the State Bank, or its subsidiary to make immediate arrangements for the transaction of business at the branch, the Government official named hereafter should, provided the concerned Bank has by prior arrangement requested that he should do so, at once

(a) visit the Bank in person, take over the keys of the strong-room and other receptacles of treasure, notes or books and ensure that the strong-room is properly secured and direct the guard to report to him ;

(b) telegraph information of the occurrence to the Local Head office/Head office of the concerned Bank; and

(c) arrange for the due transaction of urgent treasury business at the branch.

The responsibility for performing the functions herein stipulated should, in the first instance, be primarily that of—

(i) the Collector or the District Officer at the district headquarters.

(ii) the Sub-Divisional Officer/Tahsiladar at Sub-Divisional/Tahsil headquarters, as the case may be.

The concerned Government official should on no account take any action in regard to the Bank's private business, which together with such treasury business as is not of an urgent nature, may remain in abeyance till a responsible official of the concerned Bank takes charge of the branch.

When it is impossible for the concerned Government Official to take the action mentioned above in person, e.g., on account of absence in camp, he may delegate his functions in this connection to any other Government official not below the rank of a permanent Sub-Treasury Officer who is within easy reach of the branch; he should nominate such Government official for this purpose specially on each occasion when necessity arises.

Neither the Government nor any Government servant will incur any responsibility either to the State Bank of India or to its subsidiaries or to any third party by reason of anything done bonafide under this rule. The Government official concerned would, however, be responsible for the safe keeping, as a bailee, of the keys of the strong-room etc. taken over by him and the accounting for the cash and other contents which he takes out from the strong-room.

Accounts

473. The books and accounts to be kept by the Bank will consists of—

The scroll cash-book, being the primary record.

A daily account of the receipts and payments made up for the despatch to the Collector.

An account in the general ledger in the name of the State or Central Government, as the case may be, (See paragraph 505A). A pass-book to be daily forwarded to and returned by the Collector.

474. In the scroll cash-book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, on which deductions have been made, will appear in this book and the total of each side will form the daily entries in the general ledger.

Daily Returns

475. In the daily account, such payments and receipts will be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the Treasuries. The daily account will be prepared everyday and the Manager or Agent, as the case may be, after satisfying himself as to its accuracy, will docket and forward it to the Collector, with the register of daily receipts and payments and with all the appertaining vouchers and chalans at the close of the day. The net amounts of payments only are to be entered; that is, when a deduction is made from the amount of a bill, the daily account will show only the amount paid after deduction and not the gross amount of the demand.

NOTE—(1) It is of importance that these documents be secured in a locked box when sent by the Manager or Agent, as the case may be, to the Collector, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Collector.

NOTE—(2) With the concurrence of the Accountant General, the daily account may be submitted on the morning following the date to which it refers instead of at the close of the same day. The Treasury accounts of a day must, however, include the Bank accounts of the same day and should not be closed till such inclusion.

476. Care should be taken that vouchers sent to the Collector are conspicuously marked by the Manager or Agent, as the case may be, with the word ‘paid’. Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

477. The register of daily receipts and payments has seven columns for (1) the date, (2) total receipts for the day, (3) the total payments of the day, (4) the total number of Chalans (in figures and words), (5) the total number of Vouchers (in figures and words), (6) the initials of the Manager or Agent, as the case may be, and (7) the initials of the Collector. It will be written up and forwarded with the daily account to the Collector, (vide paragraph 475), the entries being certified by the initials of the Manager or Agent in the 6th column. The Collector will check receipts and disbursements columns of the daily account, agree their totals with figures entered in the register and examine the vouchers. He will also ensure the correctness of total no. of chalans and vouchers enclosed and after initialling in the 7th column of the register in token of his verification, will return the register to the Manager or Agent the same day or the following morning.

Revenue Receipts

478. Any one who has money to pay on account of government dues will tender the amount at the Bank accompanied by a chalan in triplicate/duplicate, as the case may be, which will be supplied by the department concerned of the Government to the intending depositors with relevant head of account etc., duly filled in. The government servant entrusted with the duty of examining the chalans in each department will, after examination, mark the chalans as "Depositor's Copy", "Departmental Copy" and "Treasury Copy". After satisfying himself that the chalans are in order, the chalans will be laid before the head of the office or an officer of the department authorized by the head of the office in this behalf to sign the order to the Bank to receive payment in the last column of chalan form. Specimen signatures of such officers should have been previously furnished to the Bank. Thereafter, the chalans will be made over to the intending depositor who will then proceed to the Bank to deposit the money. The "Depositor's Copy" of the receipted chalan will be returned to the depositor by the Bank. The "Departmental Copy" and the "Treasury Copy" will be sent by the bank to the Treasury with the daily accounts. The Treasury Officer will send the "Departmental Copies" received from the Bank to the departmental officer concerned on the next working day accompanied by a statement of chalan-wise particulars of deposits. Chalans are valid only for a period not exceeding ten days; if they are presented after the allotted time, the money will not be received by the Bank until they are revalidated by the officer who signs the order to the Bank to receive payment.

Notes—(1) Chalans pertaining to deposits under certain heads of accounts need not be signed by the departmental officer vide exceptions below paragraph 32 (iii) of Part I.

(2) In all the copies of the treasury chalan, the receiving Bank should express the amount received both in figures and in words.

(3) The acknowledgement on the Treasury chalan for moneys received may be signed by the authorized officer of the Bank under his full signature only in the original and such other copies as are required to be returned to the tenderer, the acknowledgment in other copies may be merely initialed by him.

Exception- The amount pertaining to Sales Tax will be tendered at the Bank accompanied by a chalan in quadruplicate. The two copies of the chalan marked 'To be retained by the dealer' and 'To be submitted by the dealer to the Sales Tax Officer with the return or with the application', respectively will be returned to the depositor after acknowledging the receipt of the amount on the chalan. The remaining two copies of the chalan marked 'To be retained in the Treasury' and 'To be sent by the Treasury officer to the Sales Tax Officer' respectively shall be sent to the Treasury Officer/Sub-Treasury Officer concerned with the bank scroll.

479. Cheques on local banks will be accepted in accordance with paragraph 25 of Part I. The preliminary acknowledgment for the receipts of the cheques will be in the form below :

"Received cheque no._____for Rupees_____drawn on_____

Bank	on account of
	as per chalan no.

There will be a daily clearance of cheques accepted and transactions will be included in the daily account submitted to the Treasury (Paragraph 475). If a cheque is dishonoured by the Bank concerned on presentation, the fact will be reported at once to the payer with a demand for payment in cash

Receipts of Public Officers

480. (Deleted.)

481. Cash receipts and deposits of the Forest and Public Works departments will similarly be received in accordance with the following rules :

	Chapter	Paragraph
Forest	XXVI	608-610
Public Works	XXIX	638

482. Forms required for use in connection with the receipt of Government money will be supplied to the Bank by the Collector.

483. Any monthly comparison of receipts between the departmental and Treasury Officer’s accounts will be certified by the Treasury Officer under paragraph 506

484. In the case of all other departments, fines, forfeitures and other miscellaneous receipts to be deposited by government servants will be forwarded by them daily to the Bank with a chalan in duplicate, describing the several items and the heads under which they should appear in the accounts. One copy of the chalan will, as directed in paragraph 478, be retained by the Bank and forwarded with the accounts of the day to the Collector, and the other returned receipted to the government servant concerned for record in his office.

NOTE—The original chalan may be in the form of a book rent daily for signature.

Deposit and Local Fund Receipts

485. The detailed account of local funds and registers of deposits are in the Collector's, magistrates and judge's offices, the Bank only receiving the amounts tendered in accordance with paragraph 478 and crediting them under their proper designation.

486. (Deleted)

487. (Deleted)

Civil Charges

488. (1) All charges for pay and allowances and contingent expenses of government servants of the civil establishments,–that is, judicial, revenue, medical, education, police, etc.–will be presented to the Collector in the first instance for examination. The Collector, if he approves and passes the charge, will enface on the bill an order to pay a specified amount, which order will be recorded in register of payment orders issued, (warrant register) and will be numbered, dated and signed. The bill will then be returned to the person presenting it, and will be paid at the Bank in accordance with the Collector's order. In the case of Cheque Issuing Treasuries, a cheque of the net amount of the bill will be issued to the presenter and the bill will be retained in the Treasury. The Cheque will be paid at the Bank in accordance with the Collector's order regarding issue of cheques; the detailed procedure and the conditions as laid down in Appendix XXV should be followed

(2) The points to be checked by the Collector in bills for claims against Government are given in Appendix No. XXIII.

(3) The points to be checked and taken care of by a Drawing and Disbursing officer before and while presenting a bill for a claim against Government to the Collector are given in Appendix No. XXVI.

(4) In KAVAL towns, the Heads of offices/Drawing and Disbursing Officers shall present to the Collector the monthly bills on account of pay and allowances relating to their Establishment eight days before the actual date of their payment. The Collector will, after necessary serutiny, enface on the bill an order, as in sub-para (1), to pay the amount. At the top of the payment order, it should clearly be indicated by affixing rubber stamp that the payment shall not be made before the actual date the payment is due. The bills with such orders will be returned to the Heads of Officers/Drawing and Disbursing officers concerned five days before the actual date on which the payment is due so that they could be presented to the Bank and tokens obtained.

NOTE—When payment is desired wholly or partly in Bank Draft, a formal application should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill. If the Collector is satisfied that the grant of bank draft is permissible he will specify clearly in the pay order, the manner in which payment should be made.

489. In making payments on account of civil charges, the Bank is responsible only for strict adherence to paragraph 488 and for obtaining upon the bill a proper discharge from the payee. This discharge must be in addition to the signature at foot of the bill.

In cases where the payee/endorsee does not find it convenient to receive payment personally, this discharge should be signed before the bill is presented at the Treasury. In such cases, the person through whom payment is desired to be made shall be required to produce a letter in Form No. 85 authorizing him to take the payment which should be carefully preserved by the Bank.

490. (Deleted)

Departmental Payments

491. (1) Letters of Credit issued under the rules may be acted on without further authority, the Bank observing the prescribed limitations.

(2) In cases not covered by Letters of Credit, the Banks will act only on payment orders signed by the Collector.

(3) Schedule registers in the Treasury Forms 60 (S) and 82A should be maintained in the Treasury for posting of cheques paid by the Bank and watching the daily balances in respect of Letters of Credit relating to the Chief Engineer, Public Works Department, Chief Engineer, Irrigation and Chief Conservator of Forests, etc.

NOTE—Where funds under a Letter of Credit are required only at Head-quarters, the Letter of Credit may be issued 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 issue the Letter of Credit both on the Sub-Treasury and the Bank of the amount to be drawn against the Sub-Treasury and at Headquarters.

492. The rules regarding forest payments will be found in Chapter XXVI.

493. (1) Government servants of the Public Works and other Departments draw funds either by bills or by cheques.

(2) Bills will be cashed by the Bank only on payment orders endorsed thereon by the Collector.

(3) In respect of Cheques, Letters of Credit will be issued by the Collector but an officer in charge of a Division may regulate the drawings of Sub-Divisional Officers further through the Collector. (See also paragraph 645).

493–A (Deleted)

Refunds

494. Refunds of revenue, fines, etc. will be made by the Bank on bills bearing a payment order signed by the Collector, as in paragraphs 488 and 489.

Discount on sale of Postage and other Stamps

495. Discount on sale of postage and other stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account under paragraph 478, the receipted chalan being the payer's authority for receipt of the stamps from the Collector.

Interest on Public Dept.

496. Government promissory notes on which interest may be due will be presented to the Collector of the district, who having made the necessary examination and record under the rules in the Government Securities Manual, will give the holder an order on the Bank in the following form:

Pay to

Rupees ,being interest for

half-year at percent due on Government promissory note no of for Rupees

Collector

497. (Deleted)

Deposit Payments

498. (1) Repayments of deposits standing at credit of individuals in the Collector's or Magistrate's or Judge's account will be made on the order of the government servant on whose registers they are, and by whom the usual check registers will be kept. Persons claiming repayments of such deposits must, therefore, apply to the government servant who received them, who, after examining the check register

and making the necessary record, will give the applicant an order for payment at the Bank. A magistrate's or judge's order must be taken to the Collector for countersignature before being presented at the Bank.

(2) Each court should duty intimate from time to time to the Treasury the amount of the lapsed deposits to be deducted from the personal ledger pass-book.

Bill Payments

499. (Deleted)

Treasure

500. The rules regarding (1) receipt and issue of coin and currency notes, (2) remittance of treasure from the Bank and the entertainment of extra potdars, if necessary, for the purpose, and (3) testing of remittances made to the Bank from the Treasuries are laid down in the Central Treasury Rules.

Currency of Payment Orders

501. Payment orders are valid only for a time not exceeding ten days, fixed by the Collector; if presented after the allotted time, they will be refused payment by the Bank until revalidated by the Collector. However, in the case of pay bills for a month passed for payment at the end of the same month by the Collector but made payable not before the first of the next month, the aforesaid period of ten days for the currency of the payment order will be counted from the first of the next month on which the payment becomes due.

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Miscellaneous

502. (Deleted)

503. The Bank will be kept open for the transaction of the treasury business on all recognized holidays, if so required by the Collector.

ADDITIONAL, RULES FOR DISTRICT OFFICERS

Registers of Chalans issued and Orders for Payment

504. The above rules state in what cases the Bank receives or pays money without the previous order of the collector and in what cases the previous order of the Collector is necessary. It is also prescribed that the Collector must maintain two registers in which to note these orders, viz. a register of chalans issued and a register of orders for payment. The former of these may be worked by departments, the chalans of land revenue being passed and registered by the land revenue department of the Collector's office, those of excise revenue by the excise department, and so forth.

Separate account for Central and State Governments

504-A. In accordance with the principles described in paragraph 445-A, the branches or agencies of the Bank undertaking cash business of the Treasury at District headquarters, will classify the daily receipts and disbursements on behalf of Government in two groups-Central and State—the latter embracing transactions not only on behalf of the Uttar Pradesh Government, but also on behalf of other States. The Bank will prepare the daily statements of receipts and payments separately for the Central Government and the State Government and send them to the Treasury Officer with supporting vouchers in accordance with paragraph 475. The Agent of the Bank should see that the total receipts and disbursements in respect of Central and State transactions included in the daily statement sent to the Treasury officer agree with the totals as shown in the Bank's daily schedule forwarded to the Central Accounts Office of the Bank at Nagpur. The net amount of payments only are entered; that is, when a deduction is made from the amount of a bill on account of income-tax, etc., the daily statements of the Bank show only the net amount paid after deduction and not the gross amount of the bill. (See paragraphs 444 and 444-A and B). It is important to note here that such deductions as are creditable to the Central Government made from the bills of the State Government are not taken into the account of the Central Government at the Bank. The necessary entries to be made in the cash accounts of the State and Central Governments are described in paragraph 505-D. The procedure outined above will apply also in the case of the Government transactions undertaken by the Manager, Reserve Bank of India, Kanpur.

Daily Posting of Accounts

505. When the daily account with the chalans and vouchers is received from the Bank, the account will first be examined against the chalans and vouchers which support it. Then the vouchers which have been already approved and registered by the Treasury Officer will first be marked off in the register of chalans issued and of orders for payment (Warrant Register), that is, the date of discharge will be noted against the entries of them in those registers. Then each item of receipt or payment will be posted from the daily account with its chalans and vouchers, into the cash-book, either direct or through some subordinate register, in the same way as is prescribed to be done by the accounts departments of Treasuries the cash business of which is not conducted by the bank.

NOTE—(1) In this process the vouchers must be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also as the number of the voucher in actual accounts.

NOTE—(2) The procedure mentioned in the above paragraph will also apply to the Siaha (Accounts) received from the Sub-Treasuries and also to the paid vouchers and the departmental copies of chalans (where there is such a provision) of the amount deposited at the Sub-Treasuries.

505-A. The Treasury Officer should keep two subsidiary registers of Reserve Bank Deposits, one for the Central Government and another for the State Government, in which he will post the net difference between the total payments and total receipts of each account as shown in the Bank’s daily accounts. The register is provided with three columns to show (1) the date, and (2) the net payments, or (3) the net receipts of the day, and there will be only one entry in column (2) or (3), as the case may be, against each date.

When the total receipts exceed the total payments, the difference will be posted in column (2), and when the total payments exceed the total receipts, the difference will be posted in column (3).

505-B. At the close of the month, the difference between the two columns of each register will be carried into the cash account or list of payments according as the difference represents net drawings from, or net payments into, the Bank during the month on account of the Government concerned and the net credit or debit should be taken to the head, "Deposits with Reserve Bank-Central" or "Deposits with Reserve Bank-State", as the case may be. This procedure will also apply to the transactions of the Sub-Treasuries, cash business of which is conducted by the Bank.

NOTE—(1) The rules laid down in paragraphs 445 A and B, 445E–445H in Chapter XIX apply to the banking treasuries mutatis mutandis.

NOTE—(2) Cheques presented direct at the Bank and paid by transfer credit should be included by the Bank as receipts and disbursements in its account sent to the Treasury. The latter should not treat them as transfer transactions and enter them in the check register of transfer payments.

505-C. Under paragraph 445-A, all officers authorized to pay into or draw money from the Treasury or the Bank should mark all chalans, vouchers, cheques, bills, etc. prominently at the top right-hand corner with the letter 'C' or 'S' for 'Central' or 'State', as the case may be. Any omission noted may be rectified before incorporation of the transactions in the Bank's accounts. Where such omissions cannot be rectified by the Treasury Officer or the Bank, the proper course in dealing with the unclassified bills, etc. is to accept them and classify them as 'State' pending adjustment by the Accountant General. This instruction also applies to unclassified instruments for deposit or withdrawal presented at the Bank. Treasury Officers should, however, bring to the notice of the officers concerned any frequent omissions of classifications on bills, chalans, etc.

If any voucher is incorrectly classified by the Bank, no correction in the Bank's account can be made after an intimation of the transactions has been sent to the Central Accounts Office. The necessary adjustments of such misclassified items will be made in accordance with the procedure laid down in paragraph 505-D.

505-D. (1) A register in Form no. 50B should be maintained at the Treasuries to note the misclassifications by the Bank. This Form is divided into two parts, viz. (i) Central transactions included in the State Statement, and (ii) State transactions included in the Central Statement so that separate totals may be struck agreeing with the accounts. The total receipts of the first kind should be taken in one lump sum in the Treasury cash-book for State receipts under the head 'Adjusting Account between Central and State Governments-Misclassifications by the Bank' and in the Treasury cash-book for Central receipts the misclassified items should be taken under the correct heads of receipts. In addition, a deduct entry under the head 'Adjusting Account between Central and State Governments-Misclassifications by the Bank' should be made on the receipts side of the cash-book of the Central transactions corresponding to the total amount taken to the same head in the cash-book of State receipts. In the same way, Central payments wrongly classified by the Bank as 'State' will be posted under the appropriate heads in the cash-book of Central payments set off by a deduct entry in lump sum under the head 'Adjusting Account between Central and State Governments' while the total amount of such misclassified disbursements will he posted in the cash-book of State payments under the identical head 'Adjusting Account between Central and State Governments'. Similar postings will be made of the items of State receipts or payments wrongly included in the Central Statement in the Central and State cash-books.

(2) In the cash account and list of payments, the following entries will be made :

The items of receipt pertaining to the Central Government misclassified by the Bank, as State should appear in the State Cash Account against the adjusting head "misclassifications by the Bank". A corresponding entry will also be made in the Central list of payments against the same adjusting head.

In the case of payments entries will be made in the State list of payments, against the adjusting head, and in the Central cash account under the relevant head. Similar entries should be made in the list of payments and the cash account in regard to State transactions misclassified by the Bank as Central.

505-E. The transactions of the Central Government occurring at non-banking Sub-Treasuries of banking Treasuries will be separately intimated to the Accountant General by the Treasury Officer monthly in the form prescribed in paragraph 445-D. For this purpose, a simple register should be maintained by the Treasury Officer in the following Form which will show the daily receipts and disbursements of the Central Government at the various Sub-Treasuries :

FORM

Register of receipts/payments on account of Central Government in Sub-Treasuries in the District of , for the month of ,19

Name of Sub-Treasury	Date	Receipts	Payments	Remarks
1	2	3	4	5
Total				

Intimated to the Accountant General on.....…….

This register will also enable the Treasury Officer to ascertain the amount of the net receipts and disbursements on account of Central transactions for the purpose of the closing abstract of the Cash Account. (vide paragraph 505F below).

505F. The Receipt and Payment Accounts of the Central and State Governments should be closed on last pages of relevant cash-books, every day in the following form as illustrated by the entries indicated below :

CENTRAL ACCOUNT

Central Receipts/Payments	Receipts		Payments	
	Rs.	P.	Rs.	P.
(i) Total Net Adjusted Receipts/Payments/				
	[a]		[b]	
Control Total 1	1,66,400.00		1,61,666.66	
(ii) Deposits with Reserve Bank :				
			[c]	
Sadar	— —		3,333.33	
	[c]			
Sub-Treasury 1	166.67		— —	
			[c]	
Sub-Treasury 2	— —		166.67	
Sub-Treasury 3	— —		— —	
	[c]			
Sub-Treasury 4	33.33		— —	
Sub-Treasury 5	— —		— —	
	[c]			
Sub-Treasury 6	33.33		— —	
Sub-Treasury 7	— —		— —	
Sub-Treasury 8	— —		— —	
Adjusting Account Between Central and State Governments :				

(iii) Net Debit/Net		
Credit on Account		
of Central Government:		
Sadar	— —	— —
	[d]	[d]
Sub-Treasury	333.33	1,333.33
(iv) Adjustments by Transfer		
C–C (—)	— —	— —
S–C (+)	——	——
	[e]	
C–S ( )	166.67	— —
(v) Misclassification by Bank		
		[f]
S–C (+)	— —	133.33
	[f]	
C–S (–)	166.67	— —
(vi) Control Total 2/	[x]	[x]
Control Total 3	1,66,633.32	1,66,633.32
(vii) Gross Unadjusted		
Receipts/Payments		
at Non-Banking	[g]	[g]
Sub-Treasuries	61,566.67	60,566.67
(viii) Bank Transactions :	[h]	[h]
Sadar	36,666.67	33,333.34

	[h]	[h]
Sub-Treasury 1	333.33	500.00
	[h]	[h]
Sub-Treasury 2	833.33	666.66
Sub-Treasury 3	— —	— —
	[h]	[h]
Sub-Treasury 4	33,333.33	33,366.66
Sub-Treasury 5	— —	— —
	[h]	[h]
Sub-Treasury 6	33,333.33	33,366.66
Sub-Treasury 7	— —	— —
Sub-Treasury 8	——	——
(ix) Deposits with		
Reserve Bank :		[c]
Sadar	——	3,333.33
	[c]	
Sub-Treasury 1	166.67	——
	[c]	
Sub-Treasury 2	——	166.67
Sub-Treasury 3	——	——
	[c]	
Sub-Treasury 4	33.33	——
Sub-Treasury 5	——	——
	[c]	
Sub-Treasury 6	33.33	——
Sub-Treasury 7	——	——

Sub-Treasury 8	——	——
(x) Net Debit/Net Credit of Central Government:		
Sadar	——	——
	[d]	[d]
Sub-Treasury	333.33	1,333.33

STATE ACCOUNT

State Receipts/Payments	Receipts		Payments	
	Rs.	P.	Rs.	P.
(i) Total Net Adjusted				
Receipts/Payments/	[i]		[j]	
Control Total 1/B.F.	6,64,666.67		6,61,466.67	
(ii) Deposits with				
Reserve Bank :			[k]	
Sadar	——		6,666.67	
	[k]			
Sub-Treasury 1	3,333.33		——	
	[k]			
Sub-Treasury 2	1,666.67		——	
Sub-Treasury 3	——		——	
	(k)			
Sub-Treasury 4	——		666.67	
Sub-Treasury 5	——		——	
	(k)			
Sub-Treasury 6	1,000.00		——	

Sub-Treasury 7		——	——
Sub-Treasury 8		——	——
Adjusting Account Between Central and State Governments :			
(iii) Net Debit/Net Credit at Non-Banking Treasuries/Sub-Treasuries :			
Sadar		——	——
		[d]	[d]
Sub-Treasury		1,333.30	333.33
(iv) Adjustments by Transfer			
S–S General		[1]	[1]
Transfer (—)		1,666.67	1,666.67
		[1]	[1]
Commission Stamp [—]		333.33	333.33
Commission		[1]	[1]
Water Mark	[ ]	33.33	33.33
Commission		[1]	[1]
Lotteries	[—]	133.34	133.34
			[e]
C–S	[—]	——	166.67
(v) Misclassification			
By Bank		[f]	——
S–C	[+]	166.67	[f]
C–S	[—]	——	133.33

(vi) Total Gross		
Unadjusted Receipts/		
Payments/Control	[y]	[y]
Total 2	6,70,000.00	6,66,666.67
(vii) Gross Unadjusted		
Receipts/Payments at		
Non-Banking	[m]	[m]
Sub-Treasuries	55,333.34	53,000.01
(viii) Bank Transactions :	[n]	[n]
Sadar	4,40,000.00	4,33,333.33
	[n]	[n]
Sub-Treasury 1	66,666.67	70,000.00
	[n]	[n]
Sub-Treasury 2	33,333.33	35,000.00
Sub-Treasury 3	——	——
	[n]	[n]
Sub-Treasury 4	34,000.00	33,333.33
Sub-Treasury 5	——	——
	[n]	[n]
Sub-Treasury 6	33,333.33	34,333.00
Sub-Treasury 7	——	——
Sub-Treasury 8	——	——
(ix) Deposits with		
Reserve Bank :		[k]
Sadar	——	6,666.67

	[k]	
Sub-Treasury 1	3,333.33	——
	[k]	
Sub-Treasury 2	1,666.67	——
Sub-Treasury 3	——	——
	[k]	
Sub-Treasury 4	——	666.67
Sub-Treasury 5	——	——
	[k]	
Sub-Treasury 6	1,000.00	——
Sub-Treasury 7	——	——
Sub-Treasury 8	——	——
(x) Net Debit/Net Credit on Account of Central Government :		
Sadar	——	--
	[d]	[d]
Sub-Treasury	1,333.33	333.33
(xi) Opening Balance/	[o]	[o]
Closing Balance	1,666.67	5,000.00
(xii) Grand Total/	[z]	[z]
Control Total 3	6,71,666.67	6,71,666.67

[a] Includes the per contra credits on account of item (iv) as well as receipts in Sub-Treasuries. This amount will be available from column-3, "Receipts" in register mentioned in paragraph 505-E.

[b] Includes Sub-Treasury payments as per column-4, "Payments" of register mentioned in paragraph 505-E.

[c] Represents the net difference of Central payment and receipts in Bank Accounts of Treasury and Sub-Treasuries. Figures will be available from register mentioned in paragraph 505-A.

[d] Represents net difference of payments and receipts in Non-Banking Sub-Treasuries. From register mentioned in paragraph 505-E, one can arrive at these figures. Item (iii) of State Account also corresponds to item (iii) of Central Account.

[e] Item (iv), "Adjustments by Transfer", Central to State of State Account corresponds to item (iv),"Adjustments by Transfer", Central to State of Central Account (See paragraph 445-H).

[f] In State Account, it represents the difference between the total of the transfer transactions in column 5 of the Check Register of State transfer payments and that in column 4 of the Check Register of Central transactions vide paragraph 445-H and Note (2) under paragraph 461. (See paragraph 505–D). In Central Account, the corresponding figures of State Account will be posted with sign reversed.

[g] Represents Non-Banking transactions of Central Government at Non-Banking Sub-Treasuries.

[h] Represents banking transactions of Central Government at Treasury and Sub-Treasuries.

[i] Includes receipts on account of State Government at Sub-Treasuries.

[j] Includes the amount debited to the State by per contra credit to the Central Government, vide item (iv) of Central Account (See paragraph 445 H) and amount paid on account of the State Government at Sub-Treasuries.

[k] Represents net difference of State Payments and receipts in Bank accounts of Treasury and Sub-Treasuries (See paragraph 505-A).

[l] Represents transfer from State to State. (See paragraph 445-H).

[m] Represents Non-Banking transactions of State Government at Non-Banking Sub-Treasuries.

[n] Represents banking transactions of State Government at Treasury and Sub-Treasuries.

[o] Represents opening and closing balances at Non-Banking Sub-Treasuries.

[x] Represents totals of items (i) to (v) above it and of items (vii) to (x) below it. Totals must be the same in closing abstracts of Central receipts and payments accounts.

[y] Represents totals of items (i) to (v) above it and of items (vii) to (x) below it.

[z] Represents totals of items (vi) and (xi). This Grand Total/Control Total 3 must be the same in closing abstracts of State receipts and payments accounts.

Monthly Receipts and Payments Accounts of the Central and State Governments, as rendered to the Accountant General in respective Cash Accounts and Lists of Payments, should be supported by closing abstracts as indicated below :

CENTRAL ACCOUNT

	Receipts		Payments	
	Rs.	P.	Rs.	P.
1. Total Net adjusted Receipts/ Payments / Control Total— 1	1,66,400.00		1,61,666.66	
2. Deposits with Reserve Bank	233.33		3,500.00	
3. Adjusting Account between Central and State Governments:				
(1) Net Debit/Net Credit on account of Central Government Transactions at Non-Banking Treasuries and Sub-Treasuries.	333.33		1,333.33	
(2) Adjustments by Transfer	(–) 166.67		...	
(3) Misclassification by the Bank	(–) 166.67 (+)133.33			
4. Total Gross unadjusted Receipts/ Payments/ Control Total— 2	1,66,633.32		1,66,663.32	
5. Grand Total/ Control Total— 3	1,66,633.32		1,66,633.32	

STATE ACCOUNT

	Receipts		Payments	
	Rs.	P.	Rs.	P.
1. Total Net Adjusted Receipts/ Payments/Control Total— 1	6,64,666.67		6,61,466.67	
2. Deposits with Reserve Bank	6,000.00		7,333.34	
3. Adjusting Account between Central and State Governments:				
(1) Net Debit/Net Credit at Non-Banking Treasuries/ Sub-Treasuries	1,333.33		333.33	
(2) Adjustments by Transfer	(–) 2,166.67		(–) 2,333.34	
(3) Misclassification by the Bank	[+] 166.67		[–] 133.33	
4. Total Gross unadjusted Receipts /Payments/Control Total— 2	6,70,000.00		6,66,666.67	
5. Opening Balance/Closing Balance	1,666.67		5,000.00	
6. Grand Total/Control Total— 3	6,71,666.67		6,71,666.67	

Advices on Certificates

506. Under paragraph 31–D of Part I, the advices of receipts or payments which, according to any rule, have to be sent to government servants or departments, and consolidated receipts or certificates of receipts or payments required by any rule, to be given to any government servant or department should be prepared in the

Treasury and not in the Bank, as the point to be advised or certified is not that the money has been received or paid at the Bank, but that the receipt or payment has entered the Treasury accounts.

Treasury Returns

507. All Treasury returns, with the exception of those the Bank is instructed to furnish in this Chapter or under express orders of the Accountant General, should be prepared in the Treasury and not in the Bank.

CHAPTER XXI

PENSION PAYMENTS

Place of payment

508 (1). Under Treasury Rule 21, pensions payable in India may be paid in any district of the State.

(2) Central Government Pensioners, Railway Pensioners and Defence Services Pensioners will draw their pensions from the State Treasuries or through Public Sector Banks, as may be decided upon by Government in consultation with the Accountant General.

508-A. In case any pensioner drawing pension in this State desires to draw pension in another State, the payment may be authorized by the Accountant General in consultation with the Audit Officer of the State concerned.

Pension Payment Order

509. Payments of Pensions are made only upon Pension Payment Orders issued by the Accountant General. Payment of ad hoc relief/interim relief and additional relief sanctioned to pensioners of the State Government from time to time may, however, be made without any authority from the Accountant General except in the case of pensioners of Uttar Pradesh drawing their pensions in other States, in whose case payment authority from the Accountant General, Uttar Pradesh, will be required.

510. The Treasury Officer’s halves of Pension Payment Orders will be pasted in serial order in separate files, one for each class of pensions, such as service, political, assignments and compensations. The rules regarding these orders are in the Civil Service Regulations, Articles 939 to 943. The Treasury Officer will be personally responsible for the safe custody of these files in the Treasury.

NOTE—(1) When a male pensioner is specially exempted by the Government from personal appearance, the fact should be noted in his Pension Payment Order and in all cases of non-appearance of a male pensioner (Civil Service Regulation 945), a note will be made on the Pension Payment Order of the form in which proof was given, within each year, of the pensioner's continued existence : e.g., "Pensioner visited the Collector on" and the initials of the Treasury Officer or of the officer verifying the fact should be put against the note.

NOTE—(2) In commutation cases, the Accountant General will issue the authority for payment of the commuted value of the portion of pension commuted along with a fresh Pension Payment Order for the reduced amount of pension, to be payable with effect from the date of commutation. After the commuted money is paid, both the portions of the original Pension Pay-Order must be returned to the Accountant General along with the voucher for the commuted value with a separate Schedule.

NOTE—(3) If the Pension Payment Order received from the Account General's office related to a pensioner in whose favour an anticipatory Pension Payment Order has been issued, special care should be taken to return both halves of the anticipatory payment order together with the voucher for the first payment of the final pension to the Accountant General's office in a registered cover in advance of the treasury Schedule.

510 A. When a new Pension Payment Order/Gratuity Payment Order is received in the Treasury, the Treasury Officer will inform the Pensioner concerned by registered post within a week of the receipt of the papers inForm No. 86 and ask him to attend the Treasury alongwith the relevent documents.

(C. S. no. 81, dated February 13, 1984)

[Vitta (Lekha) Anubhag, File no. 16(2)-82]

Registers of Pension Payment Orders

511. (1) The Treasury Officer will keep a register in Form No. 51 of the Pension Payment Orders issued on his Treasury, which register will serve as an index to the files of orders referred to in paragraph 510.

(2) As soon as a new Pension Payment Order is entered in the register in Form No. 51, the Treasury Officer shall have an extract of the entry made out in accordance with the rules contained in Chapter 55 of the Manual of Government Orders and

send it to the Tahsildar within the limits of whose jurisdiction the pensioner may happen to reside. Subsequent changes pertaining to the entry shall also be intimated to the Tahsildar as soon as they occur. Detailed rules regarding maintenance of the list of pensioners at the Tahsils are contained in Chapter 55 referred to above and should be carefully observed.

512. The Treasury Officer should see that every new order is correctly entered in this register, and will put his initials in the column of "Name of pensioner", and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when both portions of the order are returned on account of death of a pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials.

513. Treasury Officers are authorized 10 renew Pension Payment Orders, without reference to the Accountant General in cases in which the pensioner's half is lost, worn or torn, or the entries on the reverse of either the pensioner's or Collector's half are completely filled up. When a pensioner asks for a duplicate Pension Payment Order on the ground that the original order has been lost, stolen, destroyed or defaced, he should be required to submit a written application in which he should explain the circumstances in which the loss, theft, destruction or damage occurred. If the loss or damage is due to sheer carelessness or neglect on the part of the pensioner, a sum of Re. 1, being the renewal fee, must be recovered from him. If it is due to causes beyond his control and also in the case of used up Pension Payment Orders, the renewal fee of Re. 1 need not be charged. The renewed Pension Payment Orders should bear the old number, date and facsimile or signature, and the old ones should be retained by the Treasury Officer for three years and then destroyed. A note of the issue of the new Pension Payment Order should also be made in the "Remarks" column of the register.

NOTE—The Pension Payment Orders will ordinarily be filed in one series for the whole district, but the Accountant General may allow filing by Sub-Treasury series when this course is found more convenient.

Manner of Payment

514. All Treasury Officers will, on the first appearance of a pensioner before them to take payment of his pension, note in the column "Residence" in the Collector's half of the Pension Payment Order any additional particulars regarding his correct address that may be thought necessary to ensure its easy identification in case of subsequent non-appearance. Steps should also be taken to ascertain and note similarly from time to time, as may be necessary, any change in the address entered.

NOTE—In the case of pensioners drawing their pensions through Bank or Agents, who have executed a bond of indemnity to cover pension payments, the personal appearance of the pensioner for the first time for taking over the Pensioner's half of the Pension Payment Order is not necessary. The Pensioner's half of the Pension Payment Order should, in such cases, be sent to the pensioner through Registered post and a written acknowledgment of the receipt of document be obtained by the Treasury Officer.

515. On appearance of a pensioner claiming payment of pension, his personal marks should be checked by the disbursing officer and the signature to the receipt compared with the facsimile of the signature pasted on the original Payment Order. If the pensioner cannot sign his name, his thumb impression on the receipt should be compared with the original impression already taken on the Collector's half of the Pension Payment Order. A pensioner drawing pension for the first time should also be required to produce the copy of the order by which the sanction to his pension was communicated to him.

NOTE—(1) In case of illiterate pensioners and pardanashin ladies, aequittances by seal marks attested by some known and respectable person, may be accepted in lieu of thumb-impression.

NOTE—(2) When the payment of a pension is required to be made at a Sub-Treasury, the Treasury Officer should obtain a fresh specimen signature and thumb impression of the pensioner on a piece of card board. He should compare them with the signature and thumb impressions attached to the Collector's half of the Pension Payment Order and after duly attesting them forward them together with a copy of the original Collector's half of the Pension Payment Order, to the Sub-Treasury Officer concerned.

NOTE—(3) Lepers, on account of the contagious nature of their disease, may be paid their pensions without being called on to produce a Pension Payment Order or a bill. They will simply appear before the Treasury Officer who, after satisfying himself as to the identity or the pensioner, will instruct one of his clerks to draw up a pension bill form on which payment will be made atonce, and the bill will then be stamped by the Treasury Officer as having been paid in his presence. The fact that payment has been made will also be recorded on the Treasury copy of the Pension Payment Order under the initials of the Treasury Officer.

In the case of those leper pensioners who are unable to move or are not allowed to appear before the Treasury Officer on medical grounds, their pensions may be remitted by postal money order or paid through a responsible person, e.g., Gram Pradhan of the village, before two respectable witnesses.

516. Special risk of fraud exists in the payment of pensions of women who do not appear in public. Special care should, therefore, be taken in identification in these

cases. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, should be attested by two or more persons of respectability in the town, village or pargana.

517. Pensioner's receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or, if few in number, may support separate entries in the cash-book and list of payments), or on a single bill (form no. 522) for all on account of each class of pensions. On the latter plan, the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate Treasuries (Civil Service Regulation, 952). If payment is made to another person authorized to receive it, the name of the payee should be entered in the separate receipt. On all such documents should be entered the number of the entry in the bill.

518. (1) A life-certificate must accompany every pension bill which is not personally presented, except as specified in Article 949, Civil Service Regulations. When payment is made on a life-certificate, it should be made only for months completed on or before the date of the certificate.

(2) Since a Treasury Officer is personally responsible for any payment wrongly made, he should satisfy himself that the life-certificate accompanying a bill is genuine Unless, therefore, a life-certificate is signed by a person authorized under Article 945 or 946, Civil Service Regulations, whose signature is known to the Treasury, it must be attested by another responsible government servant, or by some other well known and trustworthy person whose signature is known to the Treasury.

NOTE—(1) A life- certificate which is singed by a magistrate (including an honorary magistrate) of any district exercising magisterial powers in any part of Uttar Pradesh and which bears the seal of his court, should be accepted, even if the signature of the magistrate is not known to the Treasury.

NOTE—(2) In the case of sick and infirm pensioners of the Burma Military Police, life-certificates given to them by Indian Officers of Commissioned Rank or other officers mentioned in paragraph 12 of the Instructions for the payment of Military Pensioners should also be accepted.

Verification of continued existence of Civil Pensioners

518–A. (1) In the case of all such pensioners who do not appear at the Treasury to receive their pension, but send their pension bills accompanied by life-certificates signed by persons authorized under Article 945 or 946, Civil Service Regulations, the Treasury Officer must take precautions to prevent impositions and, as required by Article 947, Civil Service Regulations, must at least once a year require proof

independent of that furnished by life-certificates of the continued existence of the pensioner. But, for this purpose, no pensioner need be required to appear at the Treasury if the usual life-certificate which accompanies the first bill presented on or after April 1 is countersigned by a second responsible government servant or by some other well known and trustworthy person whose signature is known to the Treasury.

NOTE—The Disbursing Officer may, at his discretion and for reasons to be recorded, privately identify and verify the continued existence of a pensioner, and dispense with his personal appearance prescribed in this rule but this power shall be exercised only in special cases such as of those who held high offices before retirement.

(2) A pensioner of any description resident in India drawing his pension through banks or agents who have executed a general bond of indemnity (vide list under paragraph 103 of the Financial Handbook, Volume V, Part I) or a special bond of indemnity to cover pension payments made to a particular pensioner or class of pensioners from a particular station or stations need not be required to get the life-certificate accompanying the first bill presented on or after April 1 (vide Article 949 (b), Civil Service Regulations), countersigned in the manner prescribed in sub-para (1) above, but such countersignature will be necessary if the pension is drawn through a bank or agent that has not signed any bond of indemnity. The monthly life-certificate furnished with a pension bill will require the attestation prescribed in sub-para (2) of paragraph 518 above in every case where the pension is drawn through a bank or agent that has not executed any bond of indemnity.

NOTE—(1) In the case of pensioners drawing their pensions through banks or agents, who have executed a bond of indemnity to cover pension payments, it is not necessary that the signature of the person, who has given life-certificate, should be known to the Treasury as the banks or agents will be responsible for seeing that the signature of the person, who has given life-certificate, is genuine.

(2) Bills relating to pension claims which are presented by the pensioners through their banks or other agents who have executed requisite indemnity bonds may be accepted at the Treasuries/Sub-Treasuries during the last four days of the month to which the claim related including the month in which a life certificate is required to be produced, the payment for such a month, however, being made only on production of life certificate for the particular month.

Miscellaneous

519. In cases in which political pensioners do not appear in person to receive payment of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government

through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

520. Where the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened.

521. A declaration in the following Form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June :

"I hereby declare that I am not married, and that I have not been married during the past half-year"

————————Widow (of the late

————————— Daughter (

"We certify to the best of our knowledge and belief that the above declaration is correct."

NOTE—(1) The production of a widowhood certificate may be dispensed with in the case of Indian widows after they have attained the age of 40 years. Pensions in such cases should be paid on the unsupported testimony of the pensioners that they have not remarried. The written statement of the pensioners should be attached to the bills for pension paid for December and June.

When a female pensioner whose pension is terminable by marriage is reported to have remarried or to be living in circumstances equivalent to remarriage but denies the fact, the matter should be reported to Government immediately.

NOTE—(2) The declaration should be signed by two well-known persons or at the discretion of the Treasury Officer by a person of any of the following categories :

(1) A serving or pensioned Indian officer of commissioned rank.

(2) A person who is authorized to issue a life certificate to a pensioner under Article 946 of Civil Service Regulations.

(3) Gram Pradhans holding office as such under the U. P. Panchayat Raj Act, 1947.

522. (Deleted)

523. (1) Pension can be drawn for the day of a pensioner's death; the hour at which death occurs has no effect on the claim. Any person claiming as the heir of a

deceased pensioner should be required to produce the pensioner's half of the Pension Payment Order, or if no Pension Payment Order has been issued, the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

(2) The rules regarding payment of pensions of deceased pensioners are contained in the Civil Service Regulations, Articles 959-961.

NOTE—Rule 2 under paragraph 97 of Part I regarding last payments of pay and allowances applies here also.

(3) The District Officer may, in cases in which he is authorized to order payment under Article 960, Civil Service Regulations, determine, if necessary, the shares of the legal heirs of a deceased pensioner after proper inquiry and may order the payment of the arrears of pension to be made in the manner that he thinks best in the circumstances of each case, i.e., partly or wholly in cash or by money order. Payment can, therefore, be made in cash, if the payees attend the Treasury in person; otherwise by money-order at their own cost. This also applies to heir or heirs who are pardanashin ladies or when the amount to be paid is incommensurate with the money and time involved in the journey by the heir or heirs.

524. District Officers should furnish each officer in charge of a police station in their districts, in June each year, with a list of pensioners residing within the limits of his jurisdiction, with instructions to report, without delay, the death or disappearance of any pensioner to the Tahsildar, who should take steps to verify the statement and report the matter.

525. When a Treasury Officer reports the non-appearance of a pensioner, an inquiry is to be made as to the cause. It is, therefore, necessary that the nearest relative or friend with whom the pensioner was living should be ascertained, and that such relative or friend should ordinarily be held responsible for reporting the death or disappearance of the pensioner.

526. A certificate of non-employment is printed in Form no. 52 and should be signed by all pensioners. If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government Establishment or in an establishment paid from a local fund, during the period for which pension is claimed, he should furnish the necessary particulars therein ; and the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

527. (Deleted)

528. Every payment is to be entered (Civil Service Regulations, Article 943-2) on the reverse of both portions of the order and attested by the signature of the

disbursing officer; in case of pensions paid at a Sub-Treasury (Civil Service Regulations, Article 952) where will be found only a copy of the order with the District Officer's order thereon, the Sub-Treasury Officer will make the entry on the counterpart and on his copy, while the Treasury Officer at the Headquarters Treasury will, from the receipt, make the necessary note on his original of the order.

529. (1) Pensions not drawn for three years in the case of those adjustable under "266-Pension and other Retirement Benefits" cease to be payable at the Treasury without the prior sanction of the Accountant General. Arrears of pension due in case of a deceased pensioner also cease to be payable by the Treasury Officer, if they are not claimed within one year of the pensioner's death. The Treasury Officer should sort out such cases by examining the files of civil Pension Payment Orders every month and return his halves of the Pension Payment Orders to the Accountant General along with the statement mentioned in sub-para (2) below.

(2) The Treasury Officer should submit to the Accountant General, every six months, a statement of cases of failure to draw pension. The statement should be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for three years and the other part showing the names of pensioners other than those included in the former part who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, should be stated against each name.

Payment of Pensions by postal money-order

529-A. (1) Subject to the provisions of sub-para (2) below, the payment of pensions, including Family Pensions, not exceeding Rs. 500 a month, shall be made by postal money-order. In doing so, the following rules shall be observed:

Rules

1. When a pensioner, other than the pensioner covered by sub - para (2) below, who has been sanctioned a pension not exceeding Rs. 500 per month, presents himself in the Treasury or Sub-Treasury, for payment of the pension his copy of the Pension Payment Order, along with the declaration to obtain payment through money-order, should be obtained from him and the Treasury Officer or Sub-Treasury Officer should then identify the pensioner as laid down in paragraph 515 above. After this has been done, he should paste the declaration and halves of the Pension Payment Order in a register headed "Pensions payable be money-order". On a date, not later than the 24th of the month for which the payment of the pension is to be made a Treasury or Sub-Treasury office clerk deputed for the purpose should make out a money-order form·for each pension recorded in the register mentioned above, less money-order commission, and make corresponding

payment entries in the tableat the back of the Pension Payment Order. The Treasury Officer or Sub-Treasury Officer should sign the money-order form and initial the entries on the back of the Pension Payment Orders after carefully comparing the three documents.

(i) Every money-order form should be stamped prominently by the Treasury or Sub-Treasury office clerk with the words "Pension Payment" with a red ink stamp. Similarly, the money-order acknowledgment should be stamped with the words "on account of pension for.....", the month to which the pension relates being filled in manuscript at the time of issuing the money-order.

(ii) The money-order forms should be carefully prepared and corrected and complete information should be given as to the name and address of the payee. The post office will not be responsible for wrong payments caused by the carelessness of the remitter in this respect.

(iii) The Treasury Officer or the Sub-Treasury Officer shall ensure that the preparation of the money orders is taken up from 10th of each month and all the money orders are, along with the required list/certificate, despatched together to the Post Office by the 25th of the month for which the pensions are to be paid. On each money order form will be enfaced the words "Not payable before the first of the next month" so that payment of pension is not made earlier than the first of the next month by the Post Office.

2. The Treasury or Sub-Treasury Officer will watch for the payee’s acknowledgment for all remittances and should compare the signature on the payees’ acknowledgment every month with the pensioner’s signature on the Pension Payment Order.

NOTE—A minute comparison of thumb-impressions of illiterate payees is not necessary. The Treasury or Sub-Treasury Officer should, however, satisfy himself by an examination of the money-order receipts that an illiterate payee has given thumb-impression on the money-order receipt in the presence of a literate witness whose signature should also appear on the receipt.

3. The Treasury or Sub-Treasury Officer should also satisfy himself once every six months in such manner as he thinks desirable that the pensioner is actually alive. In token of having done so, he should endorse on the schedules of payments for the months of January and July each year a certificate to the effect that the pensioners were actually alive on the date on which the pensions were remitted to them.

NOTE—The District Officer should determine, on a consideration of local circumstances, what arrangements should be made to ascertain deaths and should lay on some village official the responsibility of reporting promptly the death of a pensioner whose pension is paid by money-order.

4. Ordinarily, the pension for the next month should be sent by money-order only after the receipt of the acknowledgment of the money-order for the pension of the last month. If the return of the payees' acknowledgment is delayed longer than ten days from the date of issue of the money-order, or if a complaint is received regarding non-payment, the Treasury or Sub-Treasury Officer should forthwith make inquiries from the Post Master concerned. The pension for the next month should, however, be remitted by money-order without waiting for the acknowledgment but the remittance of pension for the month thereafter should be held up for so long as the Treasury or Sub-Treasury Officer is not fully satisfied that the pension has been received by the Pensioner. He will make personal contacts for this purpose.

5. It will not be necessary to prepare separate pension bills for pensions paid by money-order. The payments should be shown in a separate schedule which will serve as a voucher. On this schedule, the Treasury or Sub-Treasury Officer should give a certificate in his own handwriting to the effect that he has satisfied himself that all amounts noted in the schedule have actually been remitted by money-order.

6. The amount to be remitted will not be paid to the post office in cash, but by transfer to the credit of the post office. The money-order forms should be sent to the post office with a certificate by the Treasury or Sub-Treasury Officer that the amount of the money-order and the commission thereon has been credited to the post office in the Treasury (or Sub-Treasury) accounts by transfer.

NOTE—The words, "Adjusted by book transfer" should invariably be written in red ink across the money-order form and the amount of money-order with the commission due must be specified in the certificate prescribed above.

7. In the schedule of payments for the succeeding month, the Treasury or Sub-Treasury Officer should give the following certificate:

"Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all payees' acknowledgments in support of these payments and have filed them in my office".

8. In the schedules for January and July of each year, the Treasury Officer should also furnish the following additional certificate:

"Certified (1) that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity under Government or under a Local Fund during the past six months, and (2) and I have obtained from each female pensioner whose pension is terminable on her marriage, declaration in Form 52A of the Financial Handbook, Volume V, Part II, that she is not married and that she has not been married during the past half year."

9. Once every year in April or October all pensioners whose pensions are paid by money-order shall be required to attend the Treasury or Sub-Treasury in person so as to enable the Treasury or Sub-Treasury Officer to satisfy himself that payments have been made correctly and also to fulfil the requirements of paragraph 531 below and Article 947, Civil Service Regulations. On such occasions, the payment of pension for the month of March or September may be made to the pensioner in cash.

NOTE—Female pensioners whose pensions are terminable on marriage or remarriage, and who elect to have their pensions paid by money-order should either appear in person before Treasury or Sub-Treasury officer twice a year when drawing their pensions for December and June in order to enable that officer to obtain the non marriage or widowhood certificate or should submit the requisite certificate well in time to admit of their pensions for the two aforesaid months being remitted by money-order.

The Treasury Officer should certify in the schedules for January and July each year to the effect that he has obtained the requisite declaration in Form No. 52-A.

10. Money-order receipts and payees' acknowledgment coupons should be preserved in the Treasury for 5 years before being destroyed.

NOTE—The provisions of the rules, also apply to female pensioners who are not accustomed to appear in public. In their case the condition of personal shall be waived but they should be required to submit their written declaration attested by two or more persons of respectability in the town, village or pargana.

(2) Such pensioners, that is, those pensioners including Family Pensioners, who are sanctioned a pension not exceeding Rs. 300 per month, shall also have the option to receive their pension direct from the Treasury or Sub-Treasury or through the Bank. In such cases, their option shall be obtained in writing and pasted in the register "Pensions payable in Treasury" and they will receive their pension from the Treasury or Sub-Treasury or through the Banks according to the prescribed procedure.

Substitute the words "Rs. 500" for the words "Rs. 300" appearing in paragraph 529-A (1) and Rule 1 below this paragraph.

(C.S. No. 4, dated 23-7-1986)

[Vitta (Lekha) Anubhag File no. 16(3)-75]

Payment through Public Sector Banks

529–B. U. P. State Pensioners including All India Service Officers of the State Cadre whether they retire from a post under the State Government or under the Central Government and such other officers to whom the scheme may be made applicable by Government may opt to take payment of their pension from Public Sector Banks approved by Government for the purpose. The procedure to be followed in this regard is given in Appendix XXVII.

Payment at Sub-Treasuries

530. Under Article 952, Civil Service Regulations, arrangements may be made for the payment of a pension at a Sub-Treasury, as this will save the pensioner some inconvenience and expense in having to go to the District Treasury for his pension. The attention of pensioners should be drawn to this privilege, and the Treasury Officers should, wherever practicable, authorize payment of a pension at a Sub-Treasury instead of at the District Treasury.

NOTE (1)—The procedure authorized in paragraph 529-A supplies, mutatis mutandis, to pensions, the payment of which at a Sub-Treasury has been authorized under Article 952 of the Civil Service Regulations.

NOTE (2)—It is generally the practice in the case of pensioners who wish to draw their pensions from a Sub-Treasury that the first payment of pension is not made at the Sub-Treasury but at the Sadar Treasury and subsequent payments are made at the Sub-Treasury. This arrangement is both trouble-some and expensive to the pensioner and pensions should, from the very beginning, be paid at the Sub-Treasury. The following procedure should be adopted in the case of pensions payable at Sub-Treasuries :

On receipt of a Pension Payment Order or pension circular in respect of pensions payable at Sub-Treasury, the Treasury Officer should, after giving a serial number to the Pension Payment Order and taking action as required under paragraphs 511 and 512 (or paragraph 88 of the Instructions for the Payment of Military Pensions), forward the original Payment Order to the Sub-Treasury concerned. The Sub-Treasury Officer will exercise the checks laid down in paragraphs 514, 518 and paragraph 521 (or paragraphs 82-97 of the Instructions for the Payment of Military Pensions) and make payment, returning the original disburser’s half of the Pension Payment Order to the Sadar Treasury after a copy of it has been taken for use at the Sub-Treasury. The Pension Payment Order will then be dealt with at the Sadar Treasury in the manner described in paragraph 510. It should be clearly understood that the Treasury Officers should continue to communicate promptly to the Sub-Treasury Officers concerned all subsequent orders, requirements and instructions

such as stoppage, reduction or increase in the rate of pension or assignment of the District serial number, etc. pertaining to such pensioners.

Payment of Petty Pension at the Banking Treasuries

530–A. In the case of Banking Treasuries, petty pensions of Rs. 300 per mensem or under which are, under sub-para (2) of para 529 A, desired to be paid at the Treasury, may be paid at the Treasury instead of the Bank. Payment of pensions exceeding Rs. 300 per mensem but not exceeding Rs. 500 per mensem may also be made at the Treasury at the discretion of the Treasury Officer if he considers that due to the location of the Bank, the pensioners drawing pensions not exceeding Rs. 500 per mensem are put to inconvenience and extra expenditure. For making payment of such pensions, the Treasury Officer may draw under paragraph 249 (h), two advances every month. In cases, however, where the amounts of advances cannot be determined accurately, more than two advances may be drawn according to the circumstances of each Treasury but such advances should be as few in number as possible. The advances will be drawn and accounted for in accordance with the following rules :

1. The account of the advances drawn from the 1st to the 10th of the month will be closed on the 10th of the month. The account of the advances drawn from the 10th to the end of the month will be closed on the last working day of the month.

2. The amount of the advance will be charged to such head of account, and the account of the advance will be kept and rendered to the Accountant General in such form and such manner as the Accountant General may from time to time prescribe.

3. As the Treasury Officer is personally responsible for the proper accounting of such advances, it is necessary that he should check the account of the advance every day along with the regular daily accounts. For purposes of this check, the accountant should maintain as abstract account of the advances in Form no. 52-B, and enter therein the amount of advance drawn with particulars of its voucher and date on which it is drawn. Payments as they are made against this advance should be entered daily in this register and a balance struck. Only daily totals from the schedules of pension payments should be entered. Totals should, however, be entered separately for each head of account to which the amount of pension paid is charged. This will enable the Treasury Officer to check that totals from respective schedules are carried to the abstract account correctly.

4 The Chief Cashier who actually disburses the amount of advances drawn, should keep a detailed account of all payments against the advances in Form No. 52-C. He will

enter each voucher in this register and strike a daily total of payment made and then a balance. The Treasury Officer when checking the daily cash book (paragraph 416-A) should see that the balance from this register is correctly carried to the cash-book and tallies with the abstract account to the advances maintained by the accountant.

Provided that in case of disbursement of petty pension in Teller system the Chief Cashier would issue a lump sum amount to the Assistant Treasury Officer at the begining of the working day on his written demand. He after the actual disbursement of the pension to the pensioners would return the balance to the Chief Cashier after the work of pension disbursement is over and after he checks the balances left with him, with the balances as per pension disbursement account.

(C. S. No. 71 .... Date 31-7-87)

[VITTA (LEKHA) ANUBHAG-I FILE No. 10 (1)/85]

5. The above rules apply to civil pensions. In the case of military pensions, separate advances will be drawn and a separate account will be kept in the same forms as prescribed for civil pensions in rules 3 and 4 above.

NOTE :—In the case of pensioners who being disabled have great difficulty in movement and are unable to sign properly and cannot draw pension through bank for want of identification, the Treasury Officer, at his own discretion, may make payment of pension to them in cash.

C. S. No. 3, dated May 5, 1986.

[Vitta (Lekha) Anubhag-1, File No. 3(3)/84]

Periodical Identification of Pensioners

531. (1) On the first appearance of a pensioner on or after April 1 of each year the disbursing officer should, except in the case of persons who have been gazetted government servants, take an impression of the thumb of the pensioner's left hand on the pension bill. The disbursing officer may, in his discretion, take finger impressions also in any case in which he considers this necessary to facilitate comparison. The pensioner should then be identified from the particulars given in the disbursing officer's half of the Pension Payment Order or in the audit register, as the case may be. Identification should also be made by an examination of the impressions given on the bill with those pasted on the Pension Payment Order or in the audit register, if the pensioner cannot be identified by other means with absolute certainty.

(2) Pardanashin ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who gives the life-certificate, or in the case of illiterate pensioners who personally attend the paying office, before the disbursing officer.

(3) On the renewal of the Pension Payment Order, the original impression must be cut off from the old and attached to the new order.

532. (Deleted)

532-A. Payment of pensions to those pensioners who are drawing pension not exceeding Rs. 300 per mensem and whose payment is due on first four days of the month should be made on the last working day of the previous month, if the first four days of the succeeding month are public holidays. Similarly, such pensioners who are paid their pensions between 16th and 19th of a month, will be paid their pensions on the 15th if 16th to 19th are holidays.

Gratuities

533. Gratuities will be paid by Treasury Officers on authority received from the Accountant General to whom, under Article 938 (a) Civil Service Regulations the sanction is communicated by the sanctioning authority or by another audit officer. The payee should also be required to produce the copy of the order by which the sanction to the gratuity was communicated to him; and the Treasury Officer should record the fact of payment having been made on the copy of the order so produced.

NOTE—The signatures and thumb-impressions, etc. of the payee should be scrutinized in the same manner as prescribed in paragraph 515 for pensioners.

534. Gratuities are payable only to and upon the receipt of the persons legally entitled to receive them and not to and upon the receipt of the head of the office or department in which the gratuitants formerly served.

CHAPTER XXII

DEPOSITS

(To be read in conjuction with Chapter XV)

Revenue Deposits

537. Each item of deposit received must at once be entered in a register in Form no. 54 and numbered; there will be a separate series of numbers for each register, beginning anew each year. New criminal court and revenue deposit registers need not necessarily be opened every year, but if there are sufficient number of pages available in the old registers, they should be utilized, a separate series of numbers being given every year for each class of deposit. The Treasury Officer will carefully check the amount and particulars of each entry (vide paragraph 342 of Part I) and then set his initials in the proper column against each. A daily total only will be carried from each register to the cash-book.

NOTE—The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited.

538. Every item must be recorded in the name of the person from whom, not that of the government servant through whom it is received, it must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however small it be till finally disposed of, never being consolidated, with others.

538-A. In accordance with the principle laid down in paragraph 445-A, Central and State items of deposits should be kept entirely separate in the Treasury accounts and in the accounts and returns rendered to the Accountant General under these rules. Accordingly, it is prescribed under paragraph 340 of Part I that all chalans and vouchers relating to items of deposits should have the word ‘Central’ or ‘State’ or letters ‘C’ or ‘S’ prominently marked on each of the chalans or vouchers. Treasury Officers should see that these instructions are followed by all departments concerned.

539. The rules regarding repayments and the form of voucher required are contained in Chapter XV.

540. When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the Treasury account, should be noted both in the register of receipts and in the register of payments, and it should be separately credited in the cash-book or register. The voucher submitted with the list of repayments will state these facts under the signature of the Treasury Officer.

Personal Deposits

541. Receipts and payments on personal deposit accounts [vide paragraph 340 (b) (ii)] should be recorded in personal ledgers in Form no. 55.

542. A sufficient number of sheets of Form no. 55 should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year, but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

543. Every personal account will thus have its own ledger page the form of which provides, in addition to columns for date of transaction and number of cheque, one column for receipts, one for payments and a third to show the balance after each transaction, with space for Treasury Officer's initials. Herein the receipts are entered in regular order without being numbered; similarly, the disbursements, made not from any one particular item but from the aggregate balance in hand, are entered as they are made without further remark.

NOTE—If there be a large number of transactions on the same day, e. g. in the case of civil court deposits, a balance need not be struck after each transaction but the Treasury Officer, if there be any possibility of an over-drawal, should by totalling the items of receipts and refunds and striking the balance, wherever necessary, satisfy himself that the balance is not overdrawn. The Treasury Officer shall invariably, however, strike total at the end of each day's transaction.

544. (1) The Treasury Officer's duty is simply to see that withdrawals are made only on cheques, signed by the responsible administrator, which are current for three months from the date of issue, and that the withdrawals never exceed the balance in hand- (See paragraph 361 of Part I).

(2) The certificate of balance from the Administrator of every personal ledger account as required under paragraph 350 of Part I should reach the Treasury Officer by April 15 every year. In default, the Treasury Officer should return the cheques unpassed to the Administrator with the remark "The balance certificate wanting".

545. From these ledgers, the daily totals of receipt and payment will be carried into the register of personal deposits (Form no. 56), from which again the aggregate daily total only will be carried to the cash-book.

Sub-Treasuries

546. Deposits made at a Sub-Treasury must be brought item by item, through the daily sheet upon the district registers and must be numbered in the general series. It will, however, be sufficient to enter merely the daily totals in the district registers in the case of transactions relating to personal deposits, such as municipalities, local funds, etc. which take place at Sub-Treasuries, unless the Accountant General, for special reasons, orders otherwise in any case. When the officer-in-charge has occasion to place in deposit an item which, according to rule, should be so dealt with he may also be empowered to repay it on his own authority without formal authority from the District Treasury. In this case, he would himself keep a register of such deposits, in addition to that at the Head Treasury.

547. In making repayment, he would clearly indicate the Sub-Treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off payment correctly in the district account.

548. If any class of deposits is repayable at the Sub-Treasury, it must not be payable at the Head Treasury also.

NOTE—In April every year, the Treasury Officer shall intimate to all Sub-Treasury Officers under him the classes of Deposits directly repayable at their respective Sub-Treasuries and shall also keep a record of the same at Head Treasury to avoid possibility of repayment thereof at both places.

549. The adjustment of cash orders issued on Sub-Treasuries may most conveniently be watched by opening a personal ledger for each Sub-Treasury. The orders issued would bear a serial number, an the amount would be credited in personal ledger account (Form no. 57), but need not be entered in Form no. 55. When paid at the Sub-Treasury, it would be carried in the Sub-Treasury cash-book and daily sheet as a miscellaneous payment, but in the District Treasury would be posted in the personal ledger account as a repayment of deposit.

1. With reference to the annual certificate prescribed by paragraph 350 of Part I, the Treasury Officer must certify that the credited balance of each Sub-Treasury personal ledger account agrees with the sum of orders ascertained to be outstanding.

2. And a similar certificate must be recorded monthly on Form no. 59 or the plus and minus memo (vide paragraphs 553 and 555) to the effect that the balances of orders on Sub-Treasuries in Form no. 59 correspond with the totals of the outstanding as shown in detail in Form no. 57.

Monthly Returns

550. (Deleted)

551. (Deleted)

552. (Deleted)

553. For personal deposits, a special form of monthly return (Form no. 59) is provided, as in it, the totals only of receipts and repayments on each personal ledger have to be entered : the totals of the two columns receipts of the month and the payments of the month, alone will be traceable in the cash account and list of payments. The monthly totals brought out on this Form should be the same as those brought out by summation of the daily total columns of Form no. 56.

554. The charges exhibited in Form no. 59 will be supported by the original paid cheques, which should not be given up after payment.

Plus and Minus Memoranda

555. (1) Together with the monthly deposit returns must be submitted a plus and minus memorandum showing the opening balance, receipt, repayment and closing balance under each head of deposits, including personal deposits. As this balance should always equal the aggregate of repayable deposit balances upon the deposit register, it has to be reduced in the April return by the amount reported for lapse under paragraph 351.

(2) The Memorandum in respect of revenue deposits will indicate the opening balance, receipts, repayments and closing balance in respect of each detailed need of revenue deposits (e.g. earnest money deposits, excise deposits etc.). The plus and minus memoranda of Civil Court deposits will give similar particulars in respect of each court. The payments will as usual be supported by vouchers containing full details of payments.

BACK | HOME

CHAPTER XXIII

CHAPTER XXIV

MISCELLANEOUS SUBJECTS

Examination Fees

594. All fees tendered by candidates for examination will be received at the Treasury or the Bank. A single receipt only is to be given, that is, a duplicate may on no account be issued.

NOTE—In the case of Government examinations, when the fees from several candidates in a school are remitted into the Treasury in a lump sum, a single collective receipt for the whole amount will be issued.

595. If the amount, or any part of it, is to be refunded, a certificate will be endorsed upon the original receipts by the Secretary to the Board of Examiners, or the Secretary, Public Service Commission, Uttar Pradesh, as the case may be, specifying the amount to be refunded; and the amount so authorized will be paid on presentation of the original receipts so endorsed at the Treasury whence it was issued - the recipient giving his receipt below the endorsement.

NOTE—When a refund has to be made of a part of a lump sum remitted into the Treasury on behalf of several candidates in a school for which a single collective receipt has been issued, the procedure laid down in paragraphs 194 and 195 of these will be followed.

596. If the original amount was paid into the Reserve Bank of India at Calcutta, Bombay, Madras or Delhi the refund be will made (in accordance with above procedure) by the Accountant General.

Custody and Supply of Stamps

597. Rules for the supply and distribution of stamps of all descriptions will be found in the U. P. Stamp Manual.

BACK | HOME

CHAPTER XXV

598—604. (Deleted)

BACK | HOME

CHAPTER XXVI

FOREST DEPARTMENT

NOTE—The rules in this Chapter are supplemented by the rules contained in Volume VII of the Handbook.

Receipts

605. All sums paid into a Treasury by a government servant of the Forest Department or on his account should be credited to the Forest Department under the head, "882-Cash and Departmental Remittances-Forest Remittances."

606. Revenue collected at outlying stations may be remitted to Treasuries by means of money orders. In such cases, no duplicate chalan is tendered at the Treasury but the money received from the post office is credited without any chalan. An acknowledgement with the coupon of the money order is forwarded by the Treasury to the Divisional Forest Officer and also an advice of all the remittances received by money order on each day on which such transactions may occur.

607. Earnest-money deposits tendered by contractors or purchasers of forest produce are credited to revenue deposits and not to forest remittances, vide paragraph 340.

608. A Treasury Officer will receive forest revenue when paid in by or on behalf of a government servant of the Forest Department with or without his countersignature on the chalan. The chalan should, however, invariably show the Forest Division to which the money should be credited (see paras 36-39 of the Financial Handbook, Volume VII).

609. A simple schedule of Forest Remittances (Form 71) showing separately the cash received into the Treasury from each Forest Division and acknowledged in the consolidated treasury receipt (Form 71-A)should be prepared and submitted to the Accountant General.

610. Remittances by government servants of the Forest Department may be in cash or partly in cash and partly by cheque or wholly by cheque, the amount paid in cash and the amount remitted by cheques being shown separately in the chalan or remittance note.

611. A consolidated receipt (in Form no. 71-A) for the forest remittances received and credited during the month should be furnished by the Treasury Officer on the first of the ensuing month to each of the Divisional Forest Officers dealing with his Treasury.

Payments

612. Funds are supplied to officers in the Forest Department by means of cheques drawn on Treasuries, with which the drawing officers may be placed in account by the Accountant General concerned.

1. For refunds of earnest money deposited by contractors, see paragraph 346 (b).

2. For cheques received in payment of the value of service postage stamps, see paragraph 166.II.

613. The Treasury Officer will cash a cheque drawn by an officer holding charge of a Forest Sub-Division or range, provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. That officer must not use the same cheque book as the Divisional Officer.

614. A Treasury Officer will endeavour to provide funds at a Sub-Treasury to meet the demands of an officer of the Forest Department for drawals at that Sub-Treasury provided that he has received due intimation from that officer of the probable amount to be so drawn; but see paragraph 436.

615. Each cheque paid will be entered in a schedule in Form no. 72 to be submitted to the Accountant General.

CHAPTER XXIX

PUBLIC WORKS AND IRRIGATION DEPARTMENTS

Introductory

636. The rules in this Chapter apply primarily to government servants of the Public Works and Irrigation Departments. They are equally applicable to Special Land Acquisition Officers and other government servants not belonging to the Public Works and Irrigation Departments who may be authorized to incur expenditure against the grant for "Public Works" or for "Irrigation".

NOTE—Treasury Officers are prohibited from issuing any money for the disbursements of civil officers acting as public works disbursers except in accordance with the rules in this Chapter.

637. They do not apply to charges for construction (petty) and repair which are not treated as expenditure of the Public Works Department, vide the rules in Chapter XIII.

Receipts

638. (1) No deposit account can be opened in a Treasury by government servants of the Public Works or Irrigation Department. Whatever sums are paid into a Treasury by a government servant of the Department or on his account must be carried to the credit of that department under the head "882-Cash and Departmental Remittances–Public Works Remittances" in the public account.

NOTE—This rule applies also to deposits made, at the instance of the Public Works Department, by municipalities or other local funds or local bodies, to meet the cost of works to be carried out by the department. In this case, the accompanying chalan (paragraph 31-A of Part I) should state clearly the name of the Public Works Division to which the amount is creditable and of the work to which the deposit relates.

(2) A government servant of the department who has frequently to make remittances will keep a book in which he will enter all his remittances to the Treasury. This book should accompany the cash and the chalan to be receipted by the Treasury.

1. The Treasury Officer will prepare the consolidated treasury receipt in Form No. 78 with the aid of the schedule of receipts (Form No. 75) and after completing and signing the certificate prescribed at the bottom will send the consolidated treasury receipt to the Divisional Officer on the 4th of the month following that to which the account relates along with the pass book of cheques in the same envelope by post, vide paragraph 648.

2. Remittance made to the Bank of cheques paid in the public works remittances should be entered in the remittance book, but in the place for the treasury receipt should be entered ‘By Bank cheques’ and the book need not be sent with the remittance, provided that the cheques are always endorsed ‘Pay to the Bank of.....’ or ‘Credit account of Government.’

(3) All receipts on account of the Public Works Department must be recorded with chalan-wise particulars remittances made into the Treasury in the register of departmental receipts, Form No. 75, care being taken to show remittances received from Divisional Officers and their subordinates separate from those received from others on their account.

The Form 75 should be written up by carbon processes in duplicate, the duplicate being removed by tear off process and sent as a schedule to the Accountant General with the cash account.

(4) For receipts on account of recoveries of rent of buildings, see paragraph 107–A. These recoveries should be credited in the manner laid down in exception (5) to rule 2 under paragraph 444(e).

Payments

639. Funds may be supplied to government officers of the Public Works and Irrigation Departments in two ways:

(1) In Direction and other Special offices, directly by pay and travelling allowance bills of non-gazetted government servants and contingent bills presented by heads of offices, and by bills in respect of personal claims of self drawing gazetted officers ; the relevant provisions of Chapters III and V to VIII of Financial Hand Book, Volume V, Part I shall apply mutatis mutandis to these bills as they apply to bills of other Civil departments; and

(2) by means of cheques in all other cases.

(This procedure came into effect for payments made from April 1, 1975)

640. The two classes of payments referred to in paragraph 639 above will be registered separately in the Treasury.

641. (Deleted)

642. (Deleted)

Cheques

643. Government servants in charge of Public Works and Irrigation Department Divisions and other Public Works and Irrigation Department officers who may be authorized by the Accountant General in accordance with the rules in Volume VI of the Handbook may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements. Letters of credit will, however, be issued specifying the limit up to which cheques may be drawn during the month.

644. Payments made on cheques should be recorded with cheque-wise particulars of cheques drawn on the Treasury in the register of cheques paid in Form no. 74. The register of cheques should be written up by carbon process in duplicate, so that the duplicates may be removed by tear off process and sent to the Accountant General along with the paid cheques in support of the debits in their accounts.

Subordinate Officers

645. A Divisional Officer authorized under paragraph 646 to draw cheques on the Treasury, may empower any of his Sub-Divisional Officers to draw against his own account. Separate accounts for Sub-Divisional Officer should not be opened either at the Head or at a Sub-Treasury; the Divisional Officer gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. But if the Divisional Officer has intimated any limitation on the drawing of a Sub-Divisional Officer for any month, the cheques drawn by the latter during that month should be noted, irrespective of the date of payment on the reverse of the letter advising the limitation, in the

manner prescribed in paragraph 439. The entry in the register of cheques paid (paragraph 644) should, however, appear under the date of actual payment.

NOTE—The accounts of all Public Works and Irrigation Department Officers are not closed on the last day of the calendar month. The letters of intimation will, therefore, specify the dates of commencement and termination of the month in each case and the intimations advised therein should be held to be applicable to cheques drawn during the month thus defined. (See also paragraph 442).

646. When funds are required for a Sub-Divisional Officer at a different Treasury from that with which the Divisional Officer himself banks, the latter should get himself placed in account with that Treasury (vide paragraph 643) and then empower his subordinate to draw against his account. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payments at Sub-Treasuries

647. Funds may also be obtained by the Divisional Officer, or his Sub-Divisional Officers, from Tahsils or Sub-Treasuries by means of cheques, but see paragraphs 56 and 63 of Part I. (See also note to paragraph 645).

Pass-Book

648. The amount of each cheque paid will not be recorded in form no. 77. One extra copy of the schedule will be prepared in the treasury by carbon process giving there in all the information which is included in form no. 77. This extra copy of the schedule will be sent to the Divisional Officers twice a month. Once on the 15th of the month for the transactions from 1st to 10th of that month and again on the 4th of the next month for the transaction from 11th to the last day of the month.

NOTE : The schedule and the certificate of issues referred to in paragraph 650 alongwith the consolidated treasury receipt[(Para 638(b)] should be sent by the treasury by post under Certificate of posting even in case of divisions whose headquarters are at the same station.

(Correction Slip no. 5 dated 19-3-88)

[(Vitta (Lekha) Anubhag-1, File no. 4(2)/77) T.C.]

Miscellaneous payments

649. Miscellaneous payments made at the Treasury on behalf of the Public Works and Irrigation Departments and payments made by Land Acquisition Officers, not being Special Officers (Appendix XI), on account of compensation for lands taken up for those departments should be debited direct in the relevant service head in

the Consolidated Fund, the name of the Division or office concerned being specified in each case.

Monthly settlement

650. The Treasury Officer should arrange to have a monthly settlement very early in the month with the Divisional Officer, i.e., he should have the pass-book written up in respect of cheques cashed during the previous month, and issue a consolidated receipt in Form No. 78 for the whole of the remittances received from the Divisional Officer and his subordinates during that month, vide paragraph 638 and 648. He should also furnish the Divisional Officer with a certificate of total issues in Form no. 77–A.

Return of forms supplied

651. A statement should be sent quarterly to each Divisional Officer giving the numbers and dates of all Public Works and Irrigation Departments cheque books and receipt books issued (vide paragraph 437) on requisitions received from him and from each of his Sub-Divisional Officers.





CHAPTER XXXIII

LOCAL FUNDS

Receipts and Payments

718. The transactions of all local funds (See paragraph 362) should be recorded in the forms used for personal deposits, but must be kept quite distinct, and must pass into the cash account as deposits of local funds, and not as personal deposits.

719. The transactions of each fund should be entered in a separate column in the Treasury register which allows one column for every such fund in the district. Unless the funds are very few in number, it is most convenient to have registers and totals for municipal and Zila Parishad funds separate from those of other funds.

720. The account of a local fund at the Treasury is ordinarily a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure (See paragraph 364). The Treasury Officer need only see that the voucher for payment is in proper form and signed by the proper officer and that the amount does not exceed the amount at credit of the banking account.

Plus and Minus Memorandum

721. A plus and minus memorandum should be appended to the monthly accounts showing for each local fund the balance at the beginning of the month, the amounts received and credited during the month, and those paid out during the month and deducting the balance at the end of the month.

Verification of Balances

722. The balances at credit of each fund should be verified annually in the manner prescribed in paragraph 367.





PUBLIC WORKS ACCOUNT RULES

CHAPTER I

EXTENT OF APPLICATION

NOTE—The expressions 'Government', 'Accountant General', 'Superintending Engineer' and 'charged' should be substituted for 'Local Government', 'Principal Auditor', 'Deputy Chief Engineer' and 'non-voted' respectively wherever they occur in this volume.

1. The rules contained in this volume describe the financial transactions of the Public Works Department, the procedure followed in connexion with the initiation and execution of works, maintenance of the stock of stores, materials and tools and plant, the initial accounts maintained in the department and the accounts submitted to the Principal Auditor. They are supplementary to the general rules contained in Volume V of the Financial Handbook which are applicable to the Public Works Department, unless there be something repugnant in the subject or context or except to the extent that they are modified by the rules in this volume.

2. As explained in paragraph 2 of Volume V of the Handbook, this volume contains the Subsidiary and Financial Rules of the Government and also the rules made by the Auditor General containing his directions issued under section 168 of the Act and under the rules made by the Governor General under paragraph 11(3) of the Government of India (Audit and Accounts) Order, 1936 (*see* Appendix I to Volume V of the Handbook), prescribing the methods or principles in accordance with which accounts are to be kept in the department and rendered to the Accountant General on prescribed dates and also the forms in which the accounts are to be maintained and rendered to the Accountant General. No rule of the Auditor General, included in the Handbook, should be amended without the concurrence of the Accountant General.

2A. The department is also occasionally entrusted with the execution or upkeep of buildings or works the charges on account of which are met from the revenues of the Central Government. Rules relating to such works or charges prescribed by the Auditor General, are included in the relevant chapters of this book, while

those made by the Governor General appear in Appendix IB to this volume.

3. The rules in this volume may be supplemented by orders and detailed instructions which may be issued by the administrative department of the local Government in consultation, where necessary, with the Finance Department. The orders and instructions so issued should be considered as authoritative in so far as they may not be in conflict or inconsistent with the rules in this volume.

CHAPTER II

DEFINITIONS

4. Unless there be something repugnant in the subject or context, the terms defined in this chapter are used in this volume in the sense here explained. These definitions are supplementary to those contained in Chapter II of Volume V of the Handbook. P.W.A.C. 9.

5. Administrative approval—*See* paragraph 316. P.W.A.C. 11.

6. Advance Payment—Means a payment made on a running account to a contractor for work done by him but not measured. *See* also paragraph 457.

7. Appropriation—*See* paragraphs 113 and 114. P.W.A.C. 13.

8. Assets—In the accounts of works this term indicates all outstanding or anticipated credits, which have to be taken in reduction of final charges. Examples: Recoveries of advances or recoverable payments and sale-proceeds or transfer value of surplus materials. P.W.A.C. 14.

9. Assistant Engineer(s)—Unless the contrary is evident from the context, this term includes assistant executive engineers also.

10. Commercial department—*See* appendix IX to Volume V of the Handbook. P.W.A.C. 17.

11. Completion and Completed—In this volume and in all the Public Works Account forms "Completion of a work" may be understood to include "Abandonment of a work" and "Completed" to include "Abandoned." P.W.A.C. 17A.

12. Contingencies (Works)—When used in respect of the accounts of works, the term "contingencies" indicates the incidental expenses of a miscellaneous character which cannot appropriately be classified under any distinct sub-head or sub-work, yet pertain to the work as a whole. P.W.A.C. 18

13. Contract and Contractor—The term contract, as used in this volume, means any kind of undertaking, written or verbal, express or implied, by a person, not being a government servant, or by a syndicate, or firm, for the construction, maintenance or repairs of one or more works, for the supply of materials or for the P.W.A.C. 19.

performance of any service in connexion with the execution of works or the supply of materials. The term "Contractor" means a person, syndicate, or firm that has made such an undertaking, but often its use is restricted to contractors for the execution of works or for services in connexion therewith.

P.W.A.C. 21. **14. Department**—This term, when qualified by the prefix "The", is used to indicate the Public Works Department, unless the contrary is evident from the context.

P.W.A.C. 22. **15. Deposit Works**—This term is applied to works of construction or repair the cost of which is met not out of government funds but out of funds from non-government sources, which may either be deposited in cash or otherwise placed at the disposal of the divisional officer. Works executed for municipalities and other public bodies fall under this category when the cost is chargeable either to cash deposits made for the purpose, or to their credit balances at treasuries. *See* also paragraph 629.

P.W.A.C. 23 **16. Detailed Head**—*See* paragraph 85.

P.W.A.C. 25 **17. Direct Charges and Direct Outlay**—These expressions, as distinguished from "Indirect charges" and "Indirect outlay" (*vide* paragraph 27) are applied to those charges pertaining to a work, project, or job, which are directly incurred for its execution and are included in the regular accounts of it.

P.W.A.C. 26. **18. Direction Office**—This term indicates the office of an administrative officer who has one or more divisional officers working under his orders and is not himself entrusted with the execution of works or with the receipt and disbursement of Government money, e.g. a chief, or a superintending engineer, or a superintendent of works; but if such an officer is also entrusted at any time with the receipt and disbursement of Government money, he is treated as a divisional officer for the purposes of this volume, even though some part of his emoluments may be treated as direction charges.

P.W.A.C. 27. **19. Direction Officer**—The head of a direction office is known by this designation.

Explanation—A government servant holding the rank of a superintending, or a chief engineer is not a direction officer, unless the direction of the business of one or more divisions is entrusted to him. Thus, a superintending engineer employed on special duty is not a direction officer.

20. Direct Receipts—These receipts, as distinguished from indirect receipts (*vide* paragraph 28), relate to items of revenue receipts which are realized in connexion with a work or project either by officers of the department or of other departments and are directly brought to account as appertaining to the work or project. P.W.A.C. 28

21. Division and Divisional Office—Throughout this volume these terms are used to denote respectively the executive charge held by a divisional officer (paragraph 22 below) and the head office of such a charge. Thus, the office of an independent executive sub-division will be treated as a divisional office for the purposes of this volume, as also that of the superintendent of a workshop working independently of a divisional officer. P.W.A.C. 29

22. Divisional Officer—In this volume, this term is applied to an executive officer of the department who is in charge of the division and is usually of the rank of an executive engineer. It is also applicable to an officer of the department who is not subordinate to another executive or disbursing officer of the department, even though the executive charge held by him may not be recognized as a "division" by the local Government. Thus, the officer in charge of an independent sub-division will also be treated as a divisional officer for the purposes of these rules. *See* also paragraph 18. P.W.A.C. 30

Government servants of other departments who disburse money on behalf of the Public Works Department and are required to render their accounts direct to the Principal Auditor, are also referred to as divisional officers in this volume.

NOTE—In the absence of a specific delegation, the financial or administrative powers of an executive engineer may not be exercised by a divisional officer who does not belong to the grade of an executive engineer by reason merely of his being treated as a divisional officer under this paragraph.

23. Expenditure Sanction—*See* paragraph 317.

24. Final Payment—Means the last payment on a running account made to a contractor on the completion or determination of his contract and in full settlement of the account. P.W.A.C. 31

25. Grant—*See* paragraph 111.

26. Inclusive Rate of Cost—*See* paragraph 47. P.W.A.C. 33. P.W.A.C. 34.

27. Indirect Charges and Indirect Outlay—These expressions are applied to those charges and capital P.W.A.C. 35.

outlay respectively which pertain, or are incidental to a work, project, workshop job, or manufacture job, but which are not incurred directly and solely in connexion therewith and thus cannot be directly taken into such detailed accounts of it as are incorporated in the regular accounts of the expenditure of the department.

P.W.A.C. 36. **28. Indirect Receipts**—Receipts which pertain, or are incidental, to a scheme or work, but cannot be directly taken into such detailed accounts of it as are incorporated in the regular accounts of the receipts of the department.

P.W.A.C. 37 **29. Intermediate Payment**—Is a term applied to a disbursement of any kind on a running account, not being the final payment. It includes an "advance payment", a "secured advance", and an "on account payment" (other than the final payment on a running account), or a combination of these.

PW.A.C. 38. **30. Issue Rate**—This term denotes the cost per unit fixed, in respect of an article borne on the stocks of the department at a valuation, for the purpose of calculating the amount creditable to the stock account by charge to the account or service concerned, when any quantity of that article is issued from stock.

P.W.C.A. 39. **31. Labour**—When a separate materials account is kept for one or more sub-heads of an estimate and the term "labour" is used in connexion with such an account, it denotes all charges pertaining to each of those sub-heads, other than (1) the cost of material issued direct and (2) carriage and incidental charges in connexion with the materials.

P.W.A.C. 40] **32. Liabilities**—When used in respect of accounts of works, this term includes all anticipated charges which are adjustable as final charges but have not been paid, regardless of whether or not they have fallen due for payment, or, having fallen due, have or have not been placed to the credit of the persons concerned in a suspense head subordinate to the accounts of the work concerned.

P.W.A.C. 41 **33. Local Loan Works**—As used in this volume this expression indicates works executed by the department on behalf of an Indian state, municipality, or other corporation, when the cost of the works to form

part of a loan given to it by Government for the purpose.

34. Major Estimate—Is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure exceeds Rs.20,000. This term is also applied, for the sake of convenience to the work itself. *See* also paragraph 314. P.W.A.C. 42.

35. Major Head—*See* paragraph 85. P.W.A.C. 44.

36. Market Rate—Used in respect of an article borne on the stock accounts of a division, this term indicates the cost per unit at which the article, or an article of similar description, can be procured, at a given time, from the public markets suitable to the division for obtaining a supply thereof. This cost should be inclusive of carriage and incidental charges, and may even include a reasonable provision for wastage and depreciation when these are inevitable. P.W.A.C.45

37. Minor Estimate—Is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure exceeds Rs.5,000 but does not exceed Rs.20,000. This term is also applied, for the sake of convenience, to the work itself. *See* also paragraph 314. P. W.A.C. 45

P.W.A.C. 47a

38. Minor Head—*See* paragraph 85. P.W.A.C. 48.

39. On Account Payment or Payment On Account—Means a payment made on a running account to a contractor in respect of work done or supplies made by him and duly measured. Such a payment may or may not be for the full value of work or supplies; if it is an intermediate payment, it is subject to the final settlement of the running account on the completion of the contract for the work or supplies.

40. Operation—Used in respect of the accounts of manufacture and workshop transactions, this term indicates the charges incurred on the manufacture operations connected with specific jobs. P.W.A.C.50.

41. Outturn—Used in respect of the accounts of manufacture and workshop transactions, this term denotes the value of the finished products (or of the work done in cases in which the articles wrought are not supplied departmentally) of manufacture operations connected with specific jobs. P.W.A.C. 51

P.W.A.C. 52. **42. Payment on Account**—*See* paragraph 39.

43. Petty Estimate—Is a term applied to the estimate for a work when the sanctioned amount of the works expenditure does not exceed Rs.5,000. This term is also applied, for the sake of convenience, to the work itself. *See* also paragraph 314.

P.W.A.C. 64. **44. Progress**—Means the up-to-date quantities of work done or supplies made.

P.W.A.C. 57. **45. Quantity**—In the accounts of works this expression is used to describe the extent of work done, supplies made, or services performed, when these can be measured, weighed, or counted.

P. W.A.C. 68. **46. Rate**—In estimates of cost, contracts, contractors' bills and vouchers generally, rate means the consideration allowed for each unit of work, supply, or other service. Except in the case of lump sum contracts, every bill or other demand for payment should, as far as possible, set forth the unit rate at which payment is to be made.

P.W.A.C. 5. **47. Rate of Cost and Inclusive Rate of Cost**—Rate of cost means generally the total cost of a work or supply divided by its quantity. In the accounts it represents the recorded cost per unit, as arrived at by dividing up-to-date final charge on a sub-head by the up-to-date progress thereof. "Inclusive rate of cost" means the rate of cost of the entire work relating to a sub-head, including the cost of materials if recorded separately in the accounts.

P.W.A.C. 60. **48. Re-appropriation**—Means the transfer of funds from one unit of appropriation to another such unit. *See* also paragraph 113.

P.W.A.C. 61. **49. Recoverable Payment**—Means a payment to or on behalf of a contractor which does not represent value creditable or payable to him for work done or supplies made by him, and has, therefore, to be made good to Government by an equivalent cash recovery or short payment of dues.

P.W.A.C. 63. **50. Running Account**—Is a term applied to the account with a contractor when payment for work or supplies is made to him at convenient intervals, subject to final settlement of the account on the completion or determination of his contract.

51. Sectional Officer—This designation is used in this volume to describe those officials, usually non-gazetted subordinates, who are placed in responsible executive charge of works or stores under the orders of the officer in charge of a recognized division or sub-division, and the accounts of whose transactions are, therefore, ultimately incorporated in those of the division or sub-division concerned. P.W.A.C.65

52. Secured Advance—Is a term applied specifically to an advance made, on the security of materials brought to site of work, to a contractor whose contract is for the completed items of work. *See* paragraph 456. P.W.A.C. 66

53. Special Office—The office of a special officer (*vide* paragraph 54). P.W.A.C. 67

54. Special Officer (or Specialist Officer)—This term is applied, in this volume, to such officials of the department as are neither divisional officers nor officials subordinate to a divisional officer, and have no divisional officers working under their control, e.g. the Consulting Architect, the Electric Inspector, etc. P.W.A.C. 68

55. Sub-divisional Officer—This designation is applied primarily to an official, whether a gazetted government servant or not, who holds the charge of a recognized sub-division in subordination to a divisional officer, but when the immediate executive charge of any works or stores has not been constituted into a regular sub-divisional charge but is held by the divisional officer himself, the latter is also treated as the sub-divisional officer in respect of such charge. When a divisional officer holds the immediate charge of a recognized sub-division in addition to his own duties as the executive head of the division, he is treated as the sub-divisional officer in respect of the charge of the sub-division. P.W.A.C. 69.

56. Sub-head—In the accounts of works and in working estimates this term is used to describe the sub-divisions into which the total cost of a work (or of its sub-works if it is a large work) is divided for purposes of financial control and statistical convenience. The several descriptions of work that have to be executed in the course of construction or maintenance of a P.W.A.C.70.

work or sub-work, e.g. excavation, brickwork, concrete, woodwork, etc., are usually treated as the sub-heads of it.

NOTE—The term "sub-head" as used for purposes of appropriation audit is explained in paragraph III.

57. Subordinate(s)—Unless the contrary is clear from the context, this term includes members of the subordinate engineering service of the department, also upper and lower subordinates who have not been appointed to that service but hold the posts of overseers or sub-overseers.

P.W.A.C. 71. **58. Sub-work**—In the case of a large work consisting of several buildings or smaller works, or groups thereof, the term sub-work is often applied to a distinct unit of the same if that unit is sufficiently large or important to be kept distinct for the purposes of accounts. For example, the outer wall, the solitary cells, the cook-houses, the jailor's quarters, etc. in the case of a large central jail. In the case of irrigation, navigation, embankment, drainage, and water storage projects, the headworks, main line, each branch of a canal, each group of distributaries relating to each branch separately, the drainage and protective works, the watercourse scheme, and special tools and plant, all form separate sub-works.

P.W.A.C. 72. **59. Supervision charges**—This term is ordinarily applied to the charges which are levied, in addition to book value, in respect of stock materials sold to the public or other departments, and are intended to cover such items of the expenditure incurred on the stores as do not enter their book value.

P.W.A.C. 73. **60. Suspense Accounts**—This term is applied primarily to certain heads of account, falling under the minor head "suspense" of a major head of expenditure, which are reserved for the temporary passage of such transactions as must at once be taken to the account of the sanction or grant concerned, but cannot be cleared finally either because the relevant payment, recovery, or adjustment is awaited, or because it is necessary to keep an effective watch over the values of any stock materials until their final disposal. The charges under a suspense account are taken in enhancement of the charges under the major head of expenditure concerned, and the

receipts in reduction thereof. For suspense accounts within the accounts of works, *see* paragraph 497.

61. Technical Sanction—*See* paragraph 318.

62. Watercourse—This name is given to a channel for the supply of water from an irrigation work, which falls under the definition of the term as given in the Canal Act applicable to the area concerned. The definition given in the Northern India Canal and Drainage Act of 1873 is as follows : P.W.A.C. 78

> "Watercourse means any channel which is supplied with water from a canal, but which is not maintained at the cost of Government, and all subsidiary works belonging to any such channel."

63. Work—The term "work", when by itself, is used in a comprehensive sense and applies not only to works of construction or repair but also to other individual objects of expenditure connected with the supply, repair, and carriage of tools and plant, the supply or manufacture of other stores, or the operations of a workshop. P.W.A.C. 79

64. Works Expenditure and Works Outlay— These terms are used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repair, and maintenance of works. The charges falling under these categories may be met when, under rule, any receipts are taken in reduction of the charges, but they do not include the cost of the general services, tools and plant and establishment, or any charges not taken to final heads of account but kept under one of the suspense accounts. P.W.A.C. 80

CHAPTER III

DUTIES OF THE DEPARTMENTAL OFFICERS

A—GENERAL

56. The duties of departmental officers are generally laid down in the rules of this chapter. In respect of particular matters, they are also laid down in the rules contained in other chapters of this volume.

B—CHIEF ENGINEER

66. The Chief Engineer will exercise a concurrent control, with the Principal Auditor, over the duties of the officers of the department in maintaining accounts and will give legitimate support to the Principal Auditor in enforcing strict compliance with the rules concerning the disbursement of money, the custody of stores and submission of accounts. He has a claim on the Principal Auditor for assistance and advice in matters relating to accounts and finance. He is also bound to arrange that the Principal Auditor is kept fully cognizant of all proceedings and proposals to enable the latter to fulfil his functions. P.W.D. C69,

67. He will prepare, annually, the portion of the budget estimates relating to the works under his control. It will be his duty to administer the grant, and, with this object, to keep a close watch over the progress of the expenditure against it, with a view to seeing that no excess is permitted to occur, and that, if additional appropriation is required, application for the same is made. The general supervision and control of the assessment of revenue from irrigation and navigation works within the limits of his charge will also rest with the Chief Engineer, who will frame the necessary estimates and watch carefully the progress of the realizations during the course of the year. PW-2.C 61

68. He will see that the grant of the year is fully expended, in so far as is consistent with general economy and the prevention of large expenditure in the closing months of the year for the sole purpose of avoiding lapses, and be responsible for ensuring that any money which is not likely to be needed during the year P.W.D.C.62

is promptly surrendered, so as to allow of its appropriation for other purposes by the proper authority.

69. [*Omitted.*]

C—SUPERINTENDING ENGINEER

P. W.D.C. 85. **70.** The superintending engineer will inspect the state of the various works within his circle and satisfy himself that the system of management prevailing is efficient and economical, that different articles in stock are duly verified according to the rules laid down, and that there is no accumulation of stock in any division beyond its requirements.

P.W.D.C. 86. **71.** He will also inspect the divisional offices under him at least once a year, and will forward for the information of the Chief Engineer reports of his inspections in the prescribed form, detailing therein the results of his examination of initial accounts, accounts of stock, tools and plant and stock manufacture, register of works, and other divisional accounts and papers, mode of preparation of estimates, contract agreements, contractors' accounts, revenue registers and office work generally.

P.W.D.C. 87. **72.** He will further see that the authorized system of accounts is maintained throughout his circle and examine the books of divisional officers and their subordinates, and see that matters relating to the primary accounts are attended to personally by the divisional and sub-divisional officers, and that the accounts fairly represent the progress of each work. He will examine the register of works so as to keep a vigilant watch over the rates of work, and when he considers it necessary, he may require a divisional officer to report to him monthly or at longer intervals, on a works slip in form no. 39 the total expenditure to date under each sub-head of a work, in contrast with the sanctioned estimate. It will thus be seen that it rests with the superintending engineer to investigate excesses over sub-heads with a view to decide whether or not a revised estimate will be required for the work. When a revised estimate is required it will also devolve on the superintending engineer to see that it is submitted in due time to the sanctioning authority, *vide* paragraphs 79 and 395. He is also responsible that no delay is allowed to occur in the submission of completion-reports.

73. The supervision and control of the assessment of revenue from irrigation and navigation works within his circle will rest with the superintending engineer. P.W.D.C.69.

D—SUPERINTENDENT OF WORKS

74. For any particular work or series of works, too large to form a single executive charge, but requiring the entire energies of an engineer for their efficient supervision, a superintendent of works (with divisional officers under him) may be appointed, who may, subject to competent sanction, receive a special pay or allowance in addition to his pay. A superintendent of works will exercise the powers laid down for superintending engineers. P.W.D.C.71.

E—DIVISIONAL OFFICER

75. The divisional officer is responsible to the superintending engineer for the execution and management of all works within his division. He is strictly prohibited from commencing the construction of any work or incurring any expenditure without the sanction of the competent authority; also from making or permitting any, except trifling deviations from any sanctioned design in the course of execution except under specific authority, or in case of emergency, when the change should be forthwith reported to the superintending engineer. Immediately on a work being completed it will be the duty of the divisional officer to close the accounts and prepare the completion report, if required by the rules in paragraph 399. P.W.D.C.76 and 78.

76. The divisional officer will take necessary steps for obtaining cash for the works under his control, keep his accounts and submit them punctually to the Principal Auditor, under the rules for the time being in force and exercise a thorough and efficient control and check over his divisional accountant. He will also before submitting the monthly accounts, carefully examine the books, returns and papers from which they are compiled. P.W.D.C.79

77. The divisional officer is responsible for the correctness, in all respects, of the original records of cash and stores, receipts and expenditure and for seeing that complete vouchers are obtained. He is also responsible to see that his accounts are regularly posted from day to day and that the accountant carries out his P.W.D.C.80

duties regularly and punctually. The relative position of a divisional accountant to the divisional officer in respect of accounts is analogous to that of a sub-divisional officer to a divisional officer in respect of works, and the responsibilities of the latter for the work of the divisional accountant are similar to those which attach to him in respect of the execution of works in the charge of other subordinates.

P.W.D.C. 81. **78.** The divisional officer is responsible for the detailed assessment of the revenue to be obtained from irrigation and navigation works within his division and will maintain such records and accounts for the purpose as may be prescribed.

P.W.D.C. 82. **79.** The divisional officer is held primarily responsible for affording information in cases of probability of excess of actual over estimated cost of work, and is expected not to allow any delay to occur in reporting to the superintending engineer any such probability. Immediately on its becoming apparent that whether from excess of certain rates or from departure from a design or any other cause, the estimated cost of a work is likely to be exceeded, the divisional officer is bound to report the fact forthwith to the superintending engineer describing the nature and cause of the probable excess and asking for orders. This report should be made on works slip, form no. 39. The divisional officer must also submit the works slip, with such explanation as will enable the superintending engineer to pass orders on the case, on the occurrence, or the probability of the occurrence, of any irregularity in the rate or cost of a sub-head. All important liabilities not brought to account should also be noted on the works slip.

NOTE—It will not be necessary for the divisional officer to submit the works slip in cases in which he can pass finally excesses over estimates under his financial powers (*see* Volume I of the Handbook.).

CHAPTER IV

General Outlines of System of Accounts

A—CLASSIFICATION OF TRANSACTIONS

80. The department executes primarily works of all* classes under its control. It also executes civil works required for other departments of the Government, except such as are entrusted to the administration of the departments concerned, under the rules contained in Chapter XIII of Volume V, Part I of the Handbook. Civil works of the Central Government or units of the Federation or of the Defence Department or Railway works, may also be entrusted to the department, either occasionally or as a standing arrangement, and at times works for the public works or other departments of other administrations and non-government works may also have to be undertaken. P.W.A.C. 81

*Civil works (civil buildings and communications).
Irrigation works.
Navigation works.
Embankment works.
Drainage works.
Hydro-electric works.

Note—Besides the foregoing, petty services, such as the manufacture or supply of stores, are also undertaken by divisional officers.

1. The general principles followed in the classification of civil works expenditure are explained in paragraph 42 of Government of India, Public Works Department, circular letter No. 3—P.W., dated September 24, 1921. According to these principles the outlay on buildings, etc., is charged in the accounts as follows:

(a) As public works expenditure, if the administration of the works rests with officers of the Public Works Department.

(b) As expenditure of the civil department concerned, if the administration of the work is transferred by the Government from the Public Works Department to the department using or requiring it.

Works falling under class (a) are designed and estimated for by officers of the department (even though they are required for other departments) and are executed, either departmentally or through contractors under the supervision of officers of the Public Works Department.

In respect of works of class (b) both the administration and execution devolve upon the administrative department concerned though the Public Works Department may be consulted in case of difficulty.

The general principles outlined above are not inconsistent with the fundamental principle of classification laid down in Article 181 of the Audit Code viz., that the classification should follow administrative control. The term "administrative control" when applied to civil works implies inter alia the assumption of full responsibility for construction, upkeep and maintenance of buildings and other works and the provision of funds for their execution. This responsibility is not diminished if the execution of the work is entrusted to a different agency. Thus works, the administration of which is not transferred from the Public Works Department, may by mutual arrangement be executed by the Military Engineer Services, or by any other civil department but the charges in connexion with them are nevertheless classified as

Public Works expenditure. On the other hand, a civil department, to which a building has been assigned, may invoke the aid of the Public Works Department for technical advice or execution, but the charges relating thereto are to be provided for in the budget of the department concerned. The function of the Military Engineer Services in the former case and that of the Public Works Department in the latter is merely that of the contractor and the administration and the control of the expenditure rests with the Public Works Department in the former case and with the administrative department concerned in the latter.

The agency by which the work is executed is thus not the deciding factor in determining the question of classification.

P.W.A.C. 82. **81.** Transactions relating to the charges and receipts connected with the services pertaining to the Civil Works chargeable to the revenues of the province are adjusted finally in the accounts of divisional officers against the appropriations therefor placed at their disposal. Transactions connected with the services for other Government works including civil works for departments of the Central Government are not so adjusted finally, but pass eventually out of the accounts of divisional officers for incorporation in the accounts of the departments and administrations concerned. Outlay on non-Government works is charged against the deposits received therefor.

1. When a Public Works division undertakes a service on behalf of another division in the Province, the connected receipts and charges are passed on for adjustment finally in the account of the latter division.

2. Operations undertaken in the manufactories and workshops of a division on behalf of other divisions, departments, local bodies or individuals are treated as operations of the division in the first instance, but the entire cost is ultimately recovered from the party concerned.

P.W.A.C. 83 **82.** In all cases the primary accounts of these transactions should be kept in accordance with the rules in this volume, even though the ultimate cost of the transactions may not have to be brought to account finally in the books of the divisional officer.

P.W.A.C. 84 **83.** The performance of these services and the subsidiary proceedings gives rise to a number of other transactions with other departments, etc., which have also to be brought to account, e.g., funds have to be obtained from treasuries to meet liabilities incurred, receipts realized have to be lodged in treasuries, and stores have to be obtained from other divisions or departments or from England.

P.W.A.C. 85. **84.** The transactions of Public Works Officers may thus be grouped under the heads indicated below:

I.—Expenditure heads: for charges adjustable finally in the accounts of divisional officers.

II.—Revenue heads; for revenue receipts creditable finally to the revenues of the province in the accounts of divisional officers.

III.—Remittance heads—receipts as well as payments; for cash, stores or other values received from, or paid to or on behalf of, other divisions or departments.

IV.—Debt heads; for certain receipts and payments held in suspense pending clearance by payment or recovery (as the case may be) in cash or otherwise. The suspense accounts for transactions of this group are treated either as heads subordinate to the expenditure heads or as independent heads of accounts as will be explained in later chapters.

85. The transactions under each of the above are further sub-divided for purposes of accounts. In the case of expenditure and revenue heads, the main unit of classification is known as the major head, and the further divisions of it as minor heads, each of which has a number of subordinate heads, generally known as detailed heads. (*See* also paragraph 111). P.W.A.C. 86

1. For departmental purposes, Public Works officers usually divide a detailed head into a number of "service heads" and the latter into a number of "departmental heads"; but, for purposes of account, the single term "detailed head" is used for all divisions subordinate to a minor head.

2. In the case of irrigation, navigation, embankment, drainage and water storage works sanctioned under the new rules of 1920, the subdivisions into which the minor head "Works" is divided for departmental purposes are called "sub-works" and the further sub-division of the latter as "detailed heads".

86. The detailed classification of the account heads used in respect of Public Works Accounts is given in Appendix 1. P.W.A.C. 87

1. To meet local requirements, the Principal Auditor is authorized, under the rules in the Audit Code, to make necessary changes in the standard list of detailed heads.

2. In the case of works of other departments and governments undertaken by the Public Works Department as a standing arrangement, the prescribed classification applicable to the connected transactions is intimated by the Principal Auditor.

87. The revenue and expenditure classified under the prescribed major and minor heads of account fall under two main divisions: P.W.A.C. 88

(1) Central—revenue and expenditure administered by the Central Government.

(2) Provincial—revenue and expenditure entrusted to the control of the Local Governments.

P.W.A.C.89. **88.** Revenue is realized and credited to the revenues of the Province as it falls due under the statutory or other rules governing it, but expenditure can be incurred only against a grant voted by the Legislative Assembly or against the sum provided in the budget estimates of the Province to meet "the expenditure charged on the revenues of the Province" under the provisions of sections 78 and 79 of the Act. A list of items "*charged* on the revenues of the Province" (i.e. the items which are not subject to the vote of the Assembly) will be found in the Budget Manual.

Note—The term "expenditure" used in this paragraph includes also charges classified as *working expenses*, and taken in reduction of revenue receipts (*see* Appendix I, Heads XVIIA and XVIIB). It also includes expenditure on stores, sterling overseas pay, leave salary, etc. incurred in England (*see* paragraphs 117-18).

P.W.A.C 90. **89.** [*Omitted.*]

P.W.A.C. 91. **90.** Revenue and expenditure relating to works of the Central Government entrusted to the control of the Public Works Department, should be classified separately from the transactions relating to the revenues of the Province. [*See* paragraphs 747 and 749.]

The incidence of revenue and expenditure under the Central or Provincial Government is determined by the division of subjects as detailed in the 7th schedule to the Act. (*See* also paragraphs 445A to 445C of Volume V of the Handbook.)

P.W.A.C.92 **91.** [*Omitted.*]

B—SYSTEM OF ACCOUNTS

P.W.A.C. 93. **92.** The main features of the system of Public Works Accounts are—

(*a*) The divisional officer is the primary disbursing officer of the division who is permitted to obtain by cheques on the treasury the funds required for all disbursements in connexion with the execution of works. He also collects some of the departmental receipts of the division and pays them into the treasury.

(*b*) The accounts of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf) are compiled under his supervision by an accountant posted to his office by the Principal Auditor, and are submitted monthly to the Principal Auditor who audits them

against sanctions and appropriation of funds and then incorporates them in the accounts of the Province.

(*c*) He is further required to maintain clear accounts of all stores received by him and to make these accounts available for audit by the Principal Auditor.

(*d*) Under each major head of expenditure, the charges on each project, work, or sub-work are recorded separately in the accounts of divisional officers. In the case of works of certain classes (*see* examples cited below), *pro forma* accounts of all transactions connected therewith are prepared annually by the Principal Auditor and for this purpose, the receipts pertaining to each work of this class are also shown separately in divisional accounts :

(*i*) Irrigation, navigation, embankment and drainage works for which both capital and revenue or only revenue accounts are kept.

(*ii*) *Quasi*-commercial undertakings, such as self-supporting workshops.

(*iii*) Residential buildings.

(*e*) Personal payments to all government servants of the department are made on bills presented at the treasury in accordance with the general rules in Volume V of the Handbook applicable to all civil departments and are therefore brought to account by the Principal Auditor himself from data furnished to him direct by treasury officers.

93. It is not sufficient that an officer's accounts should be correct to his own satisfaction. A disbursing officer has to satisfy not only himself, but also the Audit Department, that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an account is correct in all respects. It is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the *bona fides* of the transactions. It is further essential that the records of payment, measurement P.W.A.C. 94

and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a court of law. All transactions involving the giving or taking of cash, stores, other properties, rights, privileges, and concessions which have money values should be brought to account. The record of a transaction of receipt or expenditure should always be made at once under the final or the debt or remittance head to which it pertains, if that be known: but if the exact head cannot be ascertained at once, then the transaction should be temporarily classified under the head "Deposits" if a receipt, or under Miscellaneous P. W. Advances, if a charge. (See Appendix L)

CHAPTER V

Relations with Audit

A—GENERAL

94. The divisional officer, as the primary disbursing officer of the division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force. *See* also paragraph 77. P.W.A.C. 95

95. The divisional officer is further required to submit his accounts to the Principal Auditor, who has to apply to them such audit checks as may, from time to time, be prescribed by the Auditor General under the rules in Appendix I of Volume V of the Handbook. *See* also paragraph 76. P.W.A.C. 96

The accounts returns which have ordinarily to be submitted for audit and compilation are enumerated in Chapter XXV, but the Principal Auditor is authorized to call for additional accounts, books, papers, and writings having relation thereto, should he consider them necessary for the elucidation thereof.

96. The divisional officer is responsible that the accounts of his division are not allowed to fall into arrears: but if arrears or confusion arise which in his opinion cannot be cleared without the assistance of the Principal Auditor he should at once apply for such assistance. P.W.A.C. 97

B—DIVISIONAL ACCOUNTANT

97. To assist divisional officers in the discharge of their responsibilities referred to in paragraphs 94 and 95 above, the Principal Auditor will post a divisional accountant to each divisional office. P.W.A.C. 98

1. Rules regarding the establishment of divisional accountants are given in Appendices II and III.

2. The employment, as an accountant in a divisional office, of any person who does not belong to the establishment of divisional accountants is not permissible. But when a regular accountant is not available, and, as a purely temporary arrangement, the Principal Auditor has to entrust to a clerk the duties of a divisional accountant, he will be appointed to officiate as a divisional accountant in the particular vacancy, even though he be not eligible for such appointment under the rules in Appendix II.

P.W.A.C. 99.

98. (*a*) The functions of the divisional accountant are three-fold :

(i) as accountant, i.e., as the compiler of the accounts of the division in accordance with the prescribed rules and from the data furnished to him;

(ii) as primary auditor, i.e., as the representative of the Audit Department, charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers, etc. (*See* Chapter XXV); and

(iii) as financial assistant, i.e., as the general assistant and adviser to the divisional officer in all matters relating to establishment, the accounts and budget estimates, or to the operation of financial rules generally.

(*b*) In the discharge of these duties he is expected to keep himself fully conversant with all sanctions and orders passing through the office and with other proceedings of the divisional officer and his subordinates which may affect the estimates or accounts of actual or anticipated receipts and charges. He should advise the divisional officer on the financial effect of all proposals for expenditure and keep a watch, as far as possible, over all the liabilities against the grants of the division as they are incurred.

(*c*) The divisional officer should see that he is given the fullest opportunity of becoming conversant with these sanctions, orders and proceedings. To enable him to discharge his duties efficiently the divisional accountant is treated as the senior member of the office establishment of the division, though his position is analogous to that of a sub-divisional officer, *vide* paragraph 77.

P.W.A.C. 100.

99. The divisional accountant is expected to see that the rules and orders in force are observed in respect of all the transactions of the division. If he considers that any transactions or order affecting receipts or expenditure is such as would be challenged by the Principal Auditor if the primary audit entrusted to the accountant were applied by the former, it is his duty to bring this fact to the notice of the divisional officer with a statement of his reasons, and to obtain the orders of that officer. It will then be his duty to comply with the

orders of the divisional officer, but if he has been overruled and is not satisfied with the decision, he should at the same time make a brief note of the case in the register of divisional accountant's audit objections, form no. 60, and lay the register before the divisional officer, so that the latter may have an opportunity either of accepting the divisional accountant's advice on reconsideration and ordering action accordingly, or of recording for the information of the Principal Auditor, his reasons for disregarding that advice. An objection entered in this register should not be considered as finally disposed of until it has been reviewed by the Principal Auditor, for whose inspection the register should be available at all times.

If no audit inspection takes place in a year and entries have been made in the Register during this period since the last inspection, the Register, or, if the entries are few, an extract therefrom should be submitted to the Audit Office in the month of April for review.

100. (*a*) The divisional accountant should bring to the divisional officer's notice all instances in which subordinate officers exceed the financial limitations on their powers placed by the divisional officer or higher authority. P.W.A.C. 101.

For example, if the divisional officer is allowed a lump sum appropriation for expenditure on a group of works, and he has made out of it appropriations for individual works, expenditure should be watched against individual appropriations and excesses brought to the divisional officer's notice.

(*b*) He may further be required by the divisional officer to undertake, on his behalf, such other scrutiny of the accounts of the receipts and disbursements of subordinate officers falling within the divisional officer's own powers of sanction, as the latter may consider necessary.

(*c*) The divisional accountant should not as a rule be required to receive, or pay out, cash, but in the case of irrigation and hydel divisions, where the monetary transactions at the headquarters of the divisional office are not large, either in number or in amount, the divisional officer may, on his own responsibility and with the previous consent of the Principal Auditor, entrust the receipt and disbursement of cash to the divisional accountant. The divisional accountant should not however be normally authorized to issue final receipts

in the forms prescribed in paragraph 149 over his own signature. (*See* also rule 1 under paragraph 149).

P.W.A.C.102

101. The divisional accountant is further expected to inspect periodically at least once a year under the orders of the divisional officer, the accounts records of sub-divisional offices and to check a percentage of the initial accounts. The defects noticed should be reported to the divisional officer for orders, but the divisional accountant will be responsible, as far as possible, for personally explaining the defects of procedure and imparting necessary instructions thereon to the sub-divisional officers and their staff.

1. The results of these inspections should be placed on record for the inspection of the Principal Auditor, but serious financial irregularities should be reported at once for the information of that officer, even though set right under the orders of competent authority. *See* also paragraph 82 of Volume V of the Handbook, requiring a report to be made immediately to the Principal Auditor of all defalcations or losses of Government money, stores or other property.

2. The accounts of interest-bearing securities maintained by Sub-divisional officers should be examined to see that the rules relating to them are observed and that the register in form no. 85 is correctly maintained, and with this object a few transactions of the register should be compared with the entries in the cash-book or other account, and vice versa. The securities certified in the last annual account of interest-bearing securities, form no. 86 as being on hand should be verified by inspection as far as possible, and it should be seen, in respect of such of them as are not produced for inspection, that there are in existence either the original acknowledgments of the depositors bearing dates subsequent to the dates of the last account, or the acknowledgments of the authorized custodians, as the case may be.

102. Two sets of questions for the guidance of the divisional accountant are contained in Appendix IV. Part I of the questions contained the subjects which should necessarily be examined by the accountant, part II refers to matters about which the accountant should obtain, before commencing his inspection, the specific orders of the divisional officer in writing as to whether he should examine them or whether the divisional officer would take them up. The accountant will then take up those subjects in part II which the divisional officer has ordered him to do so. The remaining points therein should be examined by the divisional officer himself.

P.W.A.C. 103.

103. The divisional officer has a right to seek the advice of the Principal Auditor in all matters connected with the accounts of his division or the application of financial rules and orders concerning which there may be any doubt. It will usually be desirable, however, that he should first obtain the advice of the

divisional accountant who is specially trained for this duty, and this should be done in writing in all cases of importance.

C—AUDIT INSPECTIONS

104. The Principal Auditor arranges for the periodical test audit and local inspection of the accounts of divisional and sub-divisional offices, and the divisional officer is responsible that the initial accounts and other connected records are made available for inspection. Inspecting officers are required, if possible, to discuss the drafts of their reports with the head of the office inspected before submitting them to the Principal Auditor, and, for this purpose, it is desirable that the head of the office should be present at the inspection unless his presence is urgently required elsewhere. P.W.A.C. 104.

D—COMMUNICATION OF SANCTIONS TO AUDIT

105. As a general rule, every sanctioning authority is responsible that all sanctions and orders against which audit of receipts or disbursements is to be conducted in the audit office are communicated to it. P.W.A.C. 105.

1. In the Buildings and Roads Branch sanctions to both estimates and appropriations are communicated by divisional officers to the Principal Auditor through monthly lists of sanctions in form no. 60A, while in the Irrigation Branch sanctions to estimates are communicated monthly through minor works returns. Sanctions to appropriations of divisional officers in the Irrigation Branch are communicated to the Principal Auditor monthly in a consolidated statement through the superintending engineer who includes therein his own sanctions also. Copies of all sanctions by the deputy chief engineers in the Buildings and Roads Branch and other higher officers in both the branches are forwarded from time to time as they are accorded. *See* also paragraphs 686 to 688.

2. Audit against sanctions accorded by the divisional officer is conducted in the audit office only in respect of technical sanctions to estimates and sanctions to write-off stores or losses of Government money. In respect of other sanctions of the divisional officer the divisional accountant is responsible for the necessary check, *vide* paragraph 100.

3. Sanctions to contract agreements accorded by officers higher than the divisional officer should be communicated by them to the Principal Auditor in such form as to enable that officer to audit the payments to contractors on the basis of rate sanctioned for each item of work or supply and other necessary terms and conditions. Duplication of agreements should in no case be required that is to say an authority who has concluded an agreement should not be required to draw up and sign again an agreement already executed.

4. All sanctions to works in connexion with Official residences of the Governor whether original works or special or ordinary repairs, should be referred to the Principal Auditor for pre-audit and must be accepted by him before any expenditure on the works is incurred. The Military Secretary to the Governor may however authorise the execution of urgent works in any of the residences up to a limit of 10 per cent. of the total annual provisions for original works. (*See* Appendix VI.)

E—RESULTS OF AUDIT

P.W.A.C. 106.

106. The results of audit are communicated to the divisional officer in the form of audit notes, objection statements, inspection reports, letter or memoranda. These should receive prompt attention, *vide* paragraph 70 of Volume V of the Handbook, and the replies of the divisional officer should be based, as far as possible, on his own knowledge. It is not enough to pass on the explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.

P.W.A.C. 107.

107. Objection statements and inspection reports should be returned through the superintending engineer after the divisional officer has recorded his replies thereon. The superintending engineer will pass orders in respect of matters which he is competent to deal with finally and record his remarks (with a note of the action taken) on all other points, before returning the documents to the Principal Auditor.

P.W.A.C. 108.

108. Once a transaction has been entered in the objection statement, or otherwise challenged in one of the other documents referred to in paragraph 106, the responsibility for having the objection removed will devolve upon the divisional officer, and the Principal Auditor is required to report to the higher authorities cases in which objections are not cleared within a reasonable time.

An audit objection is usually removed by obtaining the requisite sanction, by making the necessary recovery, by correcting or completing the relevant account or voucher, by furnishing the necessary documents or information, or by otherwise securing compliance with the provisions of a specified rule. In cases in which a protest is made against an audit objection as being incorrect, the objection should be held to be in force unless a formal intimation of its withdrawal is received from the Accountant General.

P.W.A.C. 109.

109. The Principal Auditor is required to place under objection any transaction coming to his notice which is not covered by adequate sanction or involves an excess thereon or other deviation. In some cases, the divisional officer may have already taken action to regularize the transactions, or the excess (if any) over sanction, *plus* any further excess that may be anticipated, may be within his own powers of sanction without the need for preparing a revised estimate, and he may have accorded the necessary formal approval to it: yet, if the necessary intimation of sanction does not

reach him when the divisional accounts in which the irregular transaction appears are being audited, the Principal Auditor is bound to raise the objection, as he is not authorized to assume that the necessary sanction has been accorded. Divisional officers will, therefore, find it advisable to send to the Principal Auditor the earliest intimation of such of their sanctions and orders as are required to be communicated to him (*vide* paragraph 105), and to give it, without waiting for the receipt of the objection statement or audit note, all the necessary information in regard to transactions for which, within their knowledge, adequate authority does not exist. A single statement recorded monthly over the signature of the divisional officer in form no. 83, monthly list of accounts submitted to audit or in form no. 84, divisional officers' report of scrutiny of accounts, when form no. 83 has been signed by the divisional accountant, will ordinarily suffice in respect of transactions brought to account in the monthly account.

1. The object of this rule is to obviate the issue of unnecessary audit objections; but a reduction in the number of objections can be effected only by observing the requirements of the financial and other rules bearing on the transactions, and by taking timely action to accord or obtain, as the case may be, such sanction or order as may be required in cases in which a deviation from rules has occurred.

2. The divisional accountant is responsible (i) for bringing prominently to the notice of the divisional officer, at least once a month, all irregular transactions on which action has not already been taken by the latter at the instance of sub-divisional officers or of his own motion, and (ii) for giving effect to the provisions of this paragraph in accordance with the procedure which the divisional officer may have desired to be observed in this connexion.

CHAPTER VII

CASH

A—INTRODUCTORY

125. The term "cash," as used in this chapter, includes legal tender coin, currency notes, cheques payable on demand, remittance transfer receipts and demand drafts. A small supply of one-anna revenue stamps may, when necessary for use as receipt stamps, be kept as part of the cash balance. Government securities, deposit receipts of banks, debentures and bonds, accepted as security deposit under the provisions of paragraph 612 are not to be treated as cash. (*See* also paragraphs 23, 25 and 25A of Volume V of the Handbook.) P.W.A.C. 216.

126. Primarily the divisional officer is the responsible disbursing officer of the division, but he may delegate this function to his subordinate officers in certain cases, *vide* paragraph 427. P.W.A.C. 127.

127. Every government servant is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the prescribed account as well as for the correctness of the account in every respect. The private cash or accounts of members of the department may not be mixed up with the Government money or Government accounts. P.W.A.C. 128.

128. The instructions for the safe custody of cash contained in paragraph 28 of Volume V of the Handbook should be very carefully observed.

B—CASHIERS

129. Cashiers may be appointed whenever, in the opinion of the local Government, the cash transactions of a division or sub-division are sufficiently extensive to require it. P.W.D.C. 341 and P.W.A.C. 170-B.

130. One cashier may make the cash payments of two or more sub-divisions, or throughout the whole of a division, whenever such an arrangement is found to be practicable. P.W.D.C. 342 and P.W.A.C. 170-C.

P.W.D.C. 348 and P.W.A.C. 170D.

131. The divisional officer will count the cash in the hands of each cashier at least once a month; or in the case of out-stations, he or the assistant engineer will count it whenever he may visit them. He will on such occasions record a note in the cash book showing the date of examination and the amount (in words) found.

P.W.D.C. 161.

132. Cashiers, whether appointed permanently, or temporarily, must furnish security, the amount being regulated according to the circumstances of each case, under the sanction of the Chief Engineer (*vide* paragraph 69 of Volume V of the Handbook). Store-keepers, sub-store-keepers, lower subordinate, members of the subordinate engineering service and other members of the clerical, petty, plantation and revenue establishments, entrusted with the custody of cash or stores, may be required to furnish security at the option of the superintending engineer, who will determine whether the amount shall be paid in a lump sum or by instalments.

C—MODES OF OBTAINING CASH FROM TREASURIES

I—General

P.W.A.C. 29.

133. Disbursing officers of the department obtain cash for disbursement in two ways, viz., directly by bills drawn on the treasury or by means of cheques. For payment of pay and allowances of government servants on the regular establishment not charged directly to works, heads of offices and other officers draw bills on treasuries in prescribed forms in accordance with the rules in Chapter XXI. All other disbursements are made by divisional officers, who may empower sub-divisional officers to make disbursements on their behalf. For this purpose, divisional officers are ordinarily placed by the Principal Auditor in account with one or more treasuries within their jurisdiction and they may either authorize sub-divisional officers to obtain money from the treasuries within the jurisdiction of the latter by drawing cheques or place them in funds by means of a fixed imprest or by transfer of cash from the divisional cash chest.

P.W.A.C. 130.

134. The appropriation of departmental receipts to expenditure in the department is strictly prohibited

except in the cases provided for in paragraph 152. *See* paragraph 21 of Volume V of the Handbook.

135. Sub-treasuries are collecting depots and not disbursing treasuries, but to meet the convenience of officers of the department it has been arranged that funds required for disbursement may be obtained by means of cheques drawn on sub-treasuries subordinate to a treasury with which a disbursing officer has been placed in account. *See* also paragraph 63 of Volume V of the Handbook. P.W.A.C. 131.

NOTE—The term "treasury" as used throughout this volume includes the sub-treasury, unless the contrary is evident from the context.

136. The procedure prescribed for accounting for cash obtained from treasuries on bills for pay and allowances of establishment not charged directly to works is detailed in Chapter XXI. Undisbursed balances of cash thus obtained may be kept in departmental cash chests, but they should not be mixed up with the regular cash balances of the department, accruing from money obtained on cheques, which are dealt with and accounted for in accordance with the rules in the following paragraphs. P.W.A.C. 132.

137. Without making previous arrangements through the Principal Auditor no officer is authorized to draw cheques on a treasury situated outside the limits of the Province, even though his own jurisdiction may extend beyond those limits. P.W.A.C. 133.

138. When for the convenience of work, it is necessary that the divisional officer or any of his subordinate disbursing officers should be authorized, either occasionally or as a standing arrangement, to draw cheques on a treasury situated outside the limits of the division, such an arrangement may be sanctioned by the Principal Auditor on the recommendation of the superintending engineer. Similarly, the divisional officer, may, if necessary, specially authorize any of his sub-divisional officers to draw cheques on treasuries situated outside the jurisdiction of the latter but within the limits of the division. P.W.A.C. 134.

This rule is intended to be applied with special care and only to cases of real necessity. Payments to contractors should, as far as conveniently practicable, be made by cheques on the nearest treasury and a stipulation to the effect that payments shall be so made should be inserted in the contract agreement where necessary.

II—Limits on sub-divisional officers' drawings

P.W.A.C. 136.

139. If the divisional officer considers it necessary for the maintenance of efficient control over the disbursements of his division, to set a monthly limit on the drawings of any of his sub-divisional officers, he may do so, fixing either a standing limit or a fresh limit either every month or whenever necessary. All such limits may be raised or lowered subsequently. Intimation of every limit when fixed or changed should be sent both to the sub-divisional officer and to the treasury officers concerned.

1. For this purpose, the divisional officer may require the sub-divisional officer to submit, by a convenient date, an estimate of his probable requirements in a suitable form.

2. The limit when fixed should be for the account month of the sub-division and the dates of the commencement and termination of the month must be specified in the intimation to the treasury officer.

3. At the option of the divisional officer, the limitation may not be intimated to the treasury officer, if the check exercised by the divisional accountant over the sub-divisional cash accounts, after the expiry of the month, is considered sufficient for the purposes of the divisional officer. *See* paragraph 100.

III—Cheques

P.W.A.C. 137.

140. Petty sums under ten rupees should not be paid by cheques and for the disbursement of these and other charges which naturally are paid in cash, e.g., the wages of labourers and of establishment charged directly to works, and value-payable postage, it is permissible to draw money from time to time from the treasury by cheques to replenish the cash chest. Whether there be a guard or not, disbursers must draw cheques for the minimum of cash actually required to meet current disbursements, and if it is found at any time that the balance in hand, is larger than is required to meet the anticipated expenditure of the next month, or of the next fifteen days if the treasury is not situated at an inconvenient distance, the surplus should be returned into the nearest treasury.

P.W.A.C. 138.

141. In drawing cheques (Form No. 6) drawing officers should be guided by the general rules laid down in Chapter III of Volume V of the Handbook. The special rules applicable to the department are set forth in paragraphs 142 to 147.

P.W.A.C. 139.

142. Before a cheque book is brought into use, all the cheque forms in it should be marked by a distinguishing letter. Cheques drawn by a disbursing officer

on any treasury should be distinguished by a different letter from those drawn by other disbursing officers of the division on that treasury and also from those drawn by himself on any other treasury.

143. In the case of sub-treasuries the advice of the number of the cheque book to be used (*vide* paragraph 56 of Volume V of the Handbook), should ordinarily be sent through the district treasury; but in cases of urgency, it may be sent direct to the sub-treasury, a copy being forwarded simultaneously to the district treasury. P.W.A.C. 140.

144. In the Buildings and Roads Branch of the department where sub-divisions have been abolished, a divisional officer may authorize one or more assistant executive engineers or assistant engineers or sub-engineers in charge of sections to sign cheques on his behalf subject to the following conditions:

(*i*) It is left entirely to the discretion of the divisional officer to make the delegation or not, to make it for an indefinite or a definite period, and to prescribe any limit on the drawing power of the authorized officer or not.

(*ii*) When a gazetted officer is given powers to sign cheques, specimen signatures and the notice of the delegation must be sent to the treasury officer concerned.

(*iii*) It must be remembered that the delegation shall not in any way lessen the responsibility placed upon the divisional officer by the standing rules and regulations.

145. If a limit has been set by the divisional officer on the drawings of a sub-divisional officer under the provisions of paragraph 139 the limit prescribed for the drawings on each treasury during a month should be entered on the reverse of the counterfoil of the cheque book for that treasury before any cheques are drawn during that month, and the sub-divisional officer should watch that the limit is not exceeded, by deducting from it, on the reverse of the counterfoils, the amount of each cheque as it is drawn. The undrawn balance at the close of the month should not be carried forward to the next month. P.W.A.C. 141.

In the absence of a monthly limit on his drawings, the drawing officer should record on the reverse of the counterfoil of each cheque the amount

of the next cheque drawn and the total of the drawings during the month, and carry forward their total to the next counterfoil, thus enabling himself, from time to time, to exercise an independent check on the postings in his book.

P.W.A.C. 142.

146. If the currency of a cheque should expire owing to its not being presented at the treasury for payment within three months from the date of its issue (*vide* paragraph 62 of Volume V of the Handbook), it may be received back by the drawer who should then destroy it and draw a new cheque in lieu of it. The fact of the destruction and the number and date of the new cheque should be recorded on the counterfoil of the old cheque, and the number and date of the old cheque that is destroyed should be entered on the counterfoil of the new one. The fact of the new cheque having been issued should be entered on the date of issue in red ink in the cash book but not in the column for payment, a note being made at the same time against the original entry in the cash book.

For procedure relating to lost cheques, *see* paragraph 65, of Volume V of the Handbook.

P.W.A.C. 143.

147. When it is necessary to cancel a cheque, the cancellation should be recorded on the counterfoil, and the cheque, if in the drawer's possession, should be destroyed. If the cheque is not in his possession, he should promptly request the treasury officer to stop payment of the cheque and, on ascertaining that payment has been stopped, he should write back the entry in his cash book by exhibiting the amount of the cheque as a *minus* figure on the payment side in the "Bank or treasury" column. A counter-reference should be given in the cash book, against the original, to the second entry of the cheque. A cheque remaining unpaid from any cause for twelve months from the date of its issue should be cancelled and its amount written back in a similar manner.

D—RECEIPT OF MONEY

I—Account Procedure

P.W.A.C. 144.

148. When money is received by a government servant on behalf of Government, it should at once be brought to account in the cash book and a receipt in form no. 1 of Volume V of the Handbook, should invariably be granted to the payer. If, however, the amount be realized by recovery from a payment made on a bill

or other voucher setting forth full particulars of the deduction a receipt should be granted only if specially desired by the payer but the fact of the recovery having been made by deduction from the payment voucher should be clearly recorded on the receipt. *See* also rule 1 to paragraph 149.

1. Final acquittance for private cheques and drafts on local banks accepted under proper authority (*vide* paragraphs 25 and 25A, of volume V of the Handbook) should not be given to the payer until they have been cleared.

2. Before an officer signs a receipt in form no. 1 of volume V of the Handbook, for cash actually received by him, he should see that receipt of the money has been duly recorded in his cash-book, and in token of this check the entry in the cash book should be initialled and dated at the same time.

3. As an exception to the rule in this paragraph, earnest money received from and returned to contractors on the same day the tenders are opened, need not pass through the divisional accounts provided that the contractors concerned are required to give a stamped receipt for the money in the register of tenders maintained in the divisional office and that the register is in that extent treated as a subsidiary cash book and consequently as an accounts form.

Note—The total gross receipts and payments recorded in the subsidiary cash book in full detail in accordance with the above rule should be shown as single items without any details at the foot of Public Works Department form no. 78/T9 to be sent to the Accountant General.

4. The procedure laid down in paragraph 429 of Manual of Orders, Buildings and Roads Branch, Public Works Department, Uttar Pradesh, will, however, be followed with regard to the accounting of sale-proceeds of tender forms in the Building and Roads Divisions.

149. Receipts in form no. 1 of Volume V of the Handbook, can be issued by divisional officers, sub-divisional officers, and other government servants specially authorized by Government. All persons regularly or frequently receiving money on behalf of Government should keep a cash book in form no. 1. P.W.A.C. 145.

1. In the Irrigation Branch divisional accountants are authorized to issue receipts in form no. 1 of volume V for amounts not exceeding Rs.500 in each case and ziladars in vernacular (I. B. form no. 69V) for amounts received by them in accordance with the rules contained in the Irrigation Manual of Orders.

2. In the Buildings and Roads Branch each cashier of a divisional office or a head clerk of a district office is provided with receipt books with foils in duplicate and he is authorized to grant receipts for the sums received by him. But he should have each receipt issued by him countersigned by a gazetted officer, who will also initial the entry in the cash book. But if no gazetted officer, is present in the headquarters, the cashier should on return of the first gazetted officer to headquarters, get the duplicates of his receipt book and the entries in his cash-book initialled by him. The divisional officer should at the time he verifies the cash chest balance ascertain that the entries of all receipts in the cash-book have been initialled by a gazetted officer.

3. The duplicate copies of receipts should be made out by using carbon paper of the double-sided variety in order that there may be carbon impressions on the reverse of the original receipt as well as on the obverse of the duplicate.

150. If a government servant who is not in charge of a cash book receives money on behalf of Government at exceptional times, he should not mix it up with the P.W.A.C. 146.

imprest or any other cash in his charge, but pay or remit it, at the earliest opportunity, to the nearest officer having a cash book or direct into a treasury, accompanied by a *chalan* in duplicate (*vide* paragraphs 31 to 33 of Volume V of the Handbook). The acknowledgment of the treasury (with an intimation of the full particulars of the receipt including the date of its realization) should be forwarded immediately to the next superior officer having a cash book, to enable him to make the necessary entries therein. The record of the transaction will be in the correspondence and not in the imprest account of the receiving officer.

151. In Buildings and Roads Branch of the department upper or lower subordinates or overseers of the subordinate engineering service are also authorized to issue receipts with foils in triplicate in form no. 3, whenever money is received by them on behalf of Government. The money thus received, should be deposited in the nearest treasury or the divisional or sub-divisional cash chest, whichever is nearer, within three days of its receipt. The subordinate granting the receipt should send with the treasury chalan or cash, as the case may be, the duplicate of that receipt to the cashier of the divisional office or the head clerk of the district office, who will in turn issue to the subordinate a receipt in form no. 1 of Volume V of the Handbook for each duplicate sent. The cashier or the head clerk will paste the subordinate's duplicate against the duplicate of each receipt granted to the subordinate and the subordinate will paste against the triplicate copy of each receipt issued by him the cashier's or head clerk's receipt. The triplicate copies of receipts issued by the subordinates will be examined and initialled by the assistant engineer on each visit. The divisional officer should see that this is regularly done and should in token of his examination initial the triplicate copy of the last receipt issued.

NOTE—The receipt books will be supplied with foils in triplicate. Copies will be made out by using carbon paper of the double-sided variety in order that there should be carbon impressions on the reverse of the original receipt as well as on the obverse of the duplicate and triplicate.

II—Disposal of Receipts

P.W.A.C. 147.

152. Cash realized by officers of the department should be paid, as soon as possible, into the nearest treasury, for credit as miscellaneous receipts of the department. Should a divisional officer or sub-divi-

sional officer, however, require to make use of cash receipts temporarily for current expenditure, he may do so instead of obtaining fresh cash by cheques: but before the end of the month he must send to the treasury a cheque for the amount thus utilized, drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Public Works Department."

NOTE—This rule does not apply to receipts realized by short payment on bills or other vouchers.

E—PAYMENTS

I—Manner of Payment

153. All payments which officers authorized to draw cheques have to make, should, as far as possible, be made by cheques; but see also paragraph 140. P.W.A.C. 148.

154. It is permissible to make payments to suppliers of stores by obtaining remittance transfer receipts from the district treasury in accordance with the rules in paragraph 323 of Volume V of the Handbook. Remittances for such purposes of amounts less than Rs.25, for which remittance transfer receipts cannot be issued by treasury officers, may be made by postal money order at Government cost. P.W.A.C. 149.

NOTE—Regarding the procedure for making payments for purchases made in the United Kingdom, see rule 8 of Appendix X of Volume V of the Handbook.

155. As a rule no cheque should be drawn until it is intended to be paid away and cheques drawn in favour of contractors and others should be made over to them by the disburser direct; but the disburser may be assisted in making disbursements by a cashier appointed for the purpose under paragraph 129. The occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the disburser. In such cases the subordinate should make no entry in any accounts which he keeps, as a payment made by cheque should appear in the cash account of the disbursing officer who draws the cheque, and the subordinate's record will be in his correspondence. P.W.A.C. 150.

1. In the Buildings and Roads Branch of the department, divisional officers who are unable to hand over cheques directly to the contractors concerned may if so desired by the contractors send them by registered post.

2. It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilized.

3. For rules regarding prohibitory orders or injunctions of a court, see rule 4 under paragraph 50 of Volume V of the Handbook.

P.W.A.C. 150A.

156. Payments due to contractors may be made to financing banks instead of direct to contractors provided that (1) an authorization is obtained from the contractor in the form of a legally valid document like a power of attorney or transfer deed conferring authority on the bank to receive payment, and (2) the contractor furnishes his own acceptance of the correctness of the account made out as being due to him by Government, or his signature on the bill or other claims preferred against Government, before settlement of the account or claim by payment to the bank. While the receipt given by the bank holding a power-of-attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the payment, contractors should wherever possible, be induced to present their bills duly receipted and discharged through their bankers.

II—Vouchers

P.W.A.C. 154.

157. General instructions regarding the preparation and completion of vouchers are given in Chapter III of Volume V of the Handbook. The following supplementary instruction should also be observed:

The disbursing officer is responsible that the full name of the work as given in the estimate (and other particulars specified in paragraph 423) or the head of account to which the charges admitted on a voucher are debitable, or to which the deductions or other credits shown in the voucher are creditable, is clearly indicated on it in the space provided for the purpose or in some prominent position.

F—REMITTANCES TO TREASURIES

P.W.A.C. 155.

158. The officer in charge of a cash book should keep a treasury remittance book in form no. 4, in which he should enter all his remittances to the treasury as they are made; *vide* paragraphs 150 and 152. This book should accompany the cash.

Remittances made to the Bank of cheques paid in as Public Works receipts should be entered in the remittance book, but in the place for the treasury receipt should be entered "By Bank cheques" and the book need not be sent with the remittance, provided that the cheques are always endorsed as prescribed in paragraph 152.

G—CASH ACCOUNTS

I—Cash Book

(*a*) UPKEEP

159. An account of their cash transactions should be maintained in the cash book, form no. 1, by all government servants authorized, as a regular arrangement, to receive money on behalf of Government, as well as by those entrusted with making disbursements out of cash received by them in transfer from the divisional cash chest or obtained by drawing cheques on the treasury. Government servants entrusted with fixed imprests or temporary advances should maintain and render accounts of their disbursements in imprest cash account, form no. 2. P.W.A.C 156.

160. The cash book is one of the most important account records of the department. The detailed instructions prescribed for writing it up are given in the notes on form no. 1, and disbursing officers are required to observe them strictly in practice. P.W.A.C. 157.

(*b*) BALANCING

161. The cash book must be balanced on the date prescribed for closing the cash account of the month, but when the transactions are numerous, a weekly or even a daily balance is recommended, and it is advisable to count the cash whenever a balance is struck, or at convenient intervals, as this affords an independent check on the accuracy of the postings. The results of such intermediate counting should be recorded in the form of a note in the body of the cash book (column 8), so as not to interfere with the up-to-date totals: the actual balance of cash in the chest should invariably be stated in the note both in words and figures, and the outstanding balances of imprests and temporary advances should be taken into consideration when certifying to the accuracy of the cash chest balance. P.W.A.C. 158.

In divisions to which a cashier is attached, all entries in the cash-book whether relating to receipts or to expenditure, must be made by him, but they should be reviewed by the divisional accountant, before the accounts of the month have been closed to see that the classification has been correctly noted.

(*c*) RECTIFICATION OF ERRORS

162. An erasure of an entry once made in the cash book is strictly prohibited. If a mistake has been made and it is discovered before the copy of the cash book P.W.A.C 159.

has been submitted to the divisional office, the mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials. When the mistake is discovered too late for correction in this way, an intimation of the necessary corrections should at once be sent to the divisional office, accompanied by a proposed transfer entry if necessary. Except as indicated above, no correction of an entry once made in his cash book should be made by a sub-divisional officer, unless authorized by the divisional office to do so.

The same principles should be observed in correcting errors noticed in the divisional cash book. If the accounts of the month have been closed, no corrections of errors in amount, classification, or name of work, should be made in that book. A suitable remark in red ink (quoting reference to the correction in accounts) should, however, be recorded against the original erroneous entry.

(*d*) VERIFICATION

P.W.A.C. 160.

163. The disbursing officer is required to check all the entries in his cash book as soon as possible after the date of their occurrence, and he should initial the book, dating his initials after the last entry checked. The cash book should be signed by him at the end of the month and such signature should be understood as fixing responsibility for all the entries of the month inclusive of the closing balance.

1. The following are the more important details of the verification to be made:

The disbursing officer should—

(1) compare each entry of payment with the gross amount chargeable as shown in the connected voucher, seeing, at the same time, that it bears (i) a payment order recorded by himself or the divisional officer, and (ii) the certificate of disbursement signed by himself or by an authorized subordinate, and ticking off each voucher as it is passed;

(2) see, whilst examining the postings of vouchers on the payment side, that all deductions shown in the vouchers (other than deductions creditable to the head of account or work to which the payment relates) are posted as receipts on the receipt side of the cash book;

(3) verify the totalling of the cash book or have this done by some principal subordinate (other than the writer of the cash book) who should initial (and date it as correct; and

(4) verify the total of the postings in the "Bank or treasury" column on the payment side by reference to the memoranda recorded by himself on reverse of the counterfoils of cheques.

164. The actual balance of cash in each chest should be counted on the last working day of each month (i.e., immediately after closing the cash account of the

month under paragraph 161,) but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date. A statement of the details of the actual balance should be prepared in form no. 5, and a certificate of the count of cash specifying both in words and figures the actual cash balance (exclusive of imprest and temporary advances), should be recorded below the closing entries in the previous month's cash book. This certificate should be signed by the disbursing officer who should invariably date his signature.

Should it not be possible for the disbursing officer, owing to his absence, to make the count on the dates prescribed in this paragraph, he should do so at the earliest opportunity, recording the reasons for the delay on the cash balance report.

165. Whenever, on the contents of the cash chest being counted the balance as per cash book is found to be incorrect, it must, unless the error can be detected and set right at once under paragraph 162, be rectified forthwith by making the necessary receipt or payment entry——"To cash found surplus in chest" under Deposits, or "By cash found deficient in chest" under Miscellaneous P. W. Advances, as the case may be. The administrative action to be taken on the occurrence of a deficiency must depend on the nature of each case. P.W.A.C. 162.

II—Imprest Account

166. An imprest is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the divisional officer or the sub-divisional officer. The amount of an imprest should be kept down as far as possible to the amount actually required for current expenses and must not exceed Rs.1,000 in any case, without the special sanction of the local Government. P.W.A.C. 163.

167. It should be borne in mind that the imprest system is only suitable in cases where small payments have to be made by single individuals. In cases where heavy payments have to be made, the disburser should be furnished with a cash book and supplied by the divisional officer with such funds as may from time to time

be required and this course should invariably be followed where an imprest within the limit of Rs.1,000 is found to be insufficient.

168. Imprest should be entrusted to those members only of the temporary or work-charged establishment of whose character the divisional or sub-divisional officer has had opportunity of judging favourably. In the case of any irregularity, the divisional officer will be held responsible that all requisite precautions have been taken. Imprests can only be given with the express sanction of the divisional officer.

P.W.A.C. 164.

169. The account of imprest cash should be kept in duplicate in accordance with the instructions printed on form no. 2, imprest cash account. The counterfoil should be retained by the imprest-holder and the original, supported by the necessary vouchers, should be forwarded to the officer from whom the imprest is held, whenever the imprest-holder finds it necessary to have the account recouped, or it is proposed to increase or decrease the amount of the imprest or to close the account altogether. The account must, in any case, be rendered so as to reach the officer from whom the imprest is held, in time to enable him to incorporate the account in his cash book before it is closed for the month on the date fixed for the purpose.

P.W.A.C. 165.

170. The recouping officer should examine the imprest cash account and the supporting vouchers, initial and date the vouchers in token of approval and by a formal pay order (*vide* paragraph 49 of Volume V of the Handbook) recorded on the account authorize the recoupment, enhancement, reduction or closing of the imprest, as the case may be. The account should then be abstracted and incorporated in the cash book in the manner prescribed in notes on form nos. 1 and 2.

Should any item in an imprest account appear to the recouping officer to be open to objection, the imprest should nevertheless be recouped in full, and the item under objection should be classified under the head "Miscellaneous P. W. Advances" for watch under that account until either the objection is removed or the amount is made good by the imprest-holder.

P. W.A.C. 166

171. The imprest-holder is responsible for the safe custody of imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers or in cash.

III—Temporary Advance Account

172. When a disbursing officer makes a remittance to a subordinate officer to enable him to make a number of specific petty payments on a muster roll or other voucher which has already been passed for payment, the amount remitted should be treated as a temporary advance and accounted for in the same way as an imprest. The account of a temporary advance should be closed as soon as possible. P.W.A.C. 167.

This rule applies also to cash taken out of the chest by the disbursing officer himself for making payments at a distance.

H—CHEQUE BOOKS AND RECEIPT BOOKS

173. Cheque books in the prescribed form required by divisional and sub-divisional officers authorized to draw on treasuries and sub-treasuries are obtained by them from the district treasury concerned, *vide* paragraph 54 of Volume V of the Handbook. Receipt Books in form no. 3 of this volume and form no. 1 of Volume V of the Handbook are similarly obtained by them from the treasury of the district within which their respective headquarters are situated. P.W.A.C. 168.

174. Cheque (or receipt) books should on receipt be carefully examined by the divisional or the sub-divisional officer concerned who should count the number of forms contained in each and record a certificate of count on the fly-leaf. P.W.A.C. 169.

175. Counterfoils of used books should be returned promptly to the divisional office for record. P.W.A.C. 170.

CHAPTER VIII

STORES

A—INTRODUCTORY

I—General

176. The general administration of all the stores of a division is vested in the divisional officer on whom primarily devolves the duty of arranging in accordance with the rules in this chapter and with any general orders of the local Government for the acquisition, custody, distribution and disposal of stores. P.W.A.C. 171.

177. The stores of the department are divided into the following classes, viz. (i) Stock or general stores, (ii) Tools and plant, (iii) Road metal and (iv) Materials charged direct to works. The divisional officer is responsible that proper arrangements are made throughout his division for the custody of stores and for their protection from deterioration and fire, while, unless there are orders to the contrary, the officer in charge of a sub-division is responsible for the correctness of all the stores belonging to it. C.P.W.C. 121.

In the Buildings and Boards Branch where there are no sub-divisions, the responsibility rests with assistant engineers attached to divisions, who may be given charge of particular godowns.

178. Every government servant is bound to take charge of departmental stores which, from the death or departure of the person lately in charge, or from any other cause, may be left at or near his station without adequate protection. P.W.D.C. 346.

II—Acquisition of stores

(*a*) PURCHASE OF STORES

(i) *Stores (other than tools and plant)*

179. Stock, road metal and other materials required in the ordinary course for the execution of sanctioned works may, subject to the provisions of the rules for the supply of articles for the government use (*see* Appendix XVIII to Volume V of the Handbook), be procured on the responsibility of the divisional officer without special authority, though the superintending engineer's approval should be obtained to the measures proposed C.P.W.C. 122.

for the purchase of stock in large quantities. If the stores are to be manufactured, a separate estimate for their preparation may be required, as laid down in paragraph 181. The restrictions imposed by the rules for the supply of articles for the government use (*see* Appendix XVIII to Volume V of the Handbook) do not apply to purchases made by or on behalf of Indian States, municipalities or local funds, excepting when the stores purchased are paid for from revenues of the Province on behalf of the Government or from funds advanced by the Government; in the latter circumstances, however, the provisions of the rules in question need not apply, provided the Government so direct. When a Public Works Department officer carries out a work for any of the local bodies referred to above, the said rules shall apply, except when the local body specially desire to have the stores purchased otherwise, and the local Government have accorded their approval thereto. All purchases of stores should be made in accordance with the Stores Purchase Rules, issued by the local Government. (*See* Appendix XVIII, Volume V of the Handbook).

The purchase of stores or materials far in advance or in excess of requirements is likely to result both in direct and indirect losses to the Government and should be avoided.

(ii) Tools and plant

P.W.D.C. 348.

180. The articles comprised under the head "Tools and plant" can only be purchased or manufactured on estimates sanctioned by competent authority, with the exception of purchases or manufactures not exceeding Rs.500, for which estimates are not required.

(b) MANUFACTURE

P.W.D.C. 357.

181. The manufacture or collection of material involving an outlay of Rs.10,000 or upwards, must, in all cases, be covered by an estimate showing the proposed outlay and the material to be received.

182. If the material be for a work already duly sanctioned, or for reserve stock within the sanctioned limit for the division, the estimates will merely require the approval of the superintending engineer, but in all other cases the estimate must be duly sanctioned by competent authority, as though for an original work.

III—Reserve of stock

183. To avoid the delay that might occur in manufacturing and procuring various materials, stores may be collected and kept in reserve. As these stores cannot be debited at once to any specific work since it is not known on which work they may be used, they are accounted for in a suspense account of stock.

184. Ordinarily, materials should be purchased only for works in progress, and no reserve of stock should be kept except with the specific sanction of, and to the money limit prescribed by, the local Government. If such a reserve has been sanctioned, the divisional officer is authorized, subject to the approval or sanction of the estimate therefor where required by the provisions of paragraph 182 to purchase or manufacture stock to an extent sufficient to keep it up to that limit. The fixed money limit should be kept at the lowest point compatible with efficiency, and the stock returns of divisions should be carefully scrutinized by superintending engineers, from time to time with reference to this point.

IV—Disposal of stores

(*a*) Loss of stores

185. All losses of stock should be immediately investigated and steps taken to obtain the sanction of competent authority to their write-off, if necessary. See also paragraphs 82 and 82B of Volume V of the Handbook. C.P.W.C. 130.

Note—In the case of serious losses the divisional officer should hold a departmental enquiry and record the evidence and his findings thereon, including a finding as regards the responsibility and culpability of the persons concerned.

186. An immediate report of the loss of stores must also be made to the police, and all proper steps taken for the recovery of the property. When an inquiry is held either by the police authorities or others, the divisional officer must, in cases where he is not himself authorized to write-off the value of the property, obtain and forward, as soon as possible, to the superintending engineer, a copy of the proceedings. P.W.D.C. 166.

(b) SALE OF STORES

(i) *General*

G.P.W.C. 127.

187. When stock materials are sold to the public or other departments an addition of 10 per cent. must be made to cover charges on account of supervision, storage, and contingencies. This addition may, however, be waived by the officer empowered to sanction the sale in the case of surplus stock which, in his opinion, would otherwise be unsaleable. *See* also paragraph 603.

NOTE—(1) The overhead charges received under this paragraph should not be treated as receipts on account of stock, but as revenue receipts, or receipts on capital account, as the case may be.

NOTE—(2) Sale of any materials from P.W.D. stores to any employee of the P.W.D. or to any of his relatives or dependents without the specific sanction of Government is irregular.

(ii) *Surplus and unserviceable stores*

188. When any serviceable stores, including tools and plant except those instruments which are returnable to the Survey and Mathematical Instrument Office, have been declared as surplus to requirements by competent authority, they should at once be reported by the divisional officer to the Stores Purchase Officer, United Provinces, for notification in the Stores Purchase Supplement to the *United Provinces Gazette*. If the notification does not result in a sale to a member of the public or in transfer to another department within six months from the date of publication, the surplus stores shall be survey-reported and disposed of in accordance with departmental rules.

G.P.W.C. 129.

189. When stores of any kind become unserviceable, a report thereof should be made in form no. 18. This should be done at once on discovery of the fact.

G.P.W.C. 128.

190. Except as provided in paragraph 187, no stores may be sold otherwise than by public auction, without the permission of the superintending engineer. Commission, which should ordinarily not exceed 5 per cent., may be allowed to the auctioneer, not being a departmental subordinate, but no commission can be allowed on private sales.

NOTES—(1) When stores are sold by auction, a responsible officer or subordinate should attend and record the final bids, in order that the sale accounts rendered by the auctioneer may be checked.

(2) Only the net sum received from the auctioneer for sale of stores after deduction of his commission should be credited as sale-proceeds to the revenues of the Province.

P.W.B.C. 371.

191. Ordnance stores not required by officers of the department must be returned by them into the nearest magazine.

V—Mathematical instruments

P.W.D.C. 372.

192. All new instruments required for the department, which have been provided for in a sanctioned scale, should be obtained by indent from the Mathematical Instrument Office, Calcutta. A normal scale of Mathematical instruments is sanctioned for each division or circle. Instruments must not be indented for in excess of that scale without the sanction of the superintending engineer if the excess is not more than Rs.100 or of the local Government if the excess is over Rs.100. An estimate is required if the cost of the instruments required exceeds Rs.500. All indents on the Mathematical Instrument Office should be countersigned by the superintending engineer accompanied, if the amount exceeds Rs.500, by a certificate to the effect that the supply of the article detailed therein is covered by a sanctioned estimate. The specific reference numbers of the instruments shown in the price list of that office should always be quoted on all indents. Instruments requiring repair should ordinarily be sent to the Mathematical Instrument Office, Calcutta, or to the depot from which they were supplied for the purpose, unless there is any government workshop more conveniently situated where the repairs can be properly executed, or in cases of urgency, when the work may be entrusted to a local firm.

Surveying and mathematical instruments should not be stocked in excess of requirements and surplus instruments should be returned either to the Mathematical Instrument Office, Calcutta, or to the depot from which they were obtained.

The Stores Purchase Officer will make arrangements in accordance with the Stores Purchase Rules for the supply of mathematical and drawing instruments such as drawing boxes, levelling staves, chains, straight edges, set squares, etc. which are manufactured in India where the samples have been approved by the chief engineers of the two branches of the department.

C.P.W.C. 133.

193. The divisional officer is responsible that the surveying and mathematical instruments in his division are properly cared for. Any injury to the instruments due to neglect or carelessness should be made good at the expense of the officer or subordinate responsible for the damage.

VI—Storekeepers

G.P.W.C. 134. **194.** A storekeeper is appointed with the sanction of the competent authority if the charge of stores is sufficiently large. His duties will be confined to the custody, preservation, and issue of the stores under his charge, and to keeping the required returns relating to them and he will have nothing to do with the disbursement of cash, the supply of materials, or the preparation of bills.

VII—Accounts of stores—General

P.W.A.C. 172. **195.** Government servants entrusted by the divisional officer with the care, use, or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them.

P.W.A.C. 173. **196.** All transactions of receipts and issues should be recorded strictly in accordance with the rules, in the order of occurrence and as soon as they take place. Fictitious stock adjustments are strictly prohibited, such, for example, as (1) the debiting to a work of the cost of materials not required or in excess of actual requirements, (2) the debiting to a particular work for which funds are available of the value of materials intended to be utilized on another work for which no appropriation has been sanctioned (3) the writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc. Any breach of this rule constitutes a serious irregularity, which will be brought prominently to the notice of the local Government by the Principal Auditor.

P.W.A.C. 174. **197.** (*a*) The accounts of stores are based on the fundamental principle that the cost of their acquisition should be debited to the final head of account concerned or the particular work for which they are required, if either of these can be determined at once; otherwise it should be kept in a suspense account pending clearance, as the materials are actually issued, by charge to specific heads of account or works.

(*b*) In accordance with this general rule, the cost of the supply of all stores required as tools and plant for the general use of the division, is debited at once to the minor head "Tools and plant", subordinate to the

major head under which such charges of the division are classified; and special items of tools and plant which are required not for general purposes but for a specific work are charged off to that work. *See* also paragraphs 1 and 4 of Appendix V.

(c) Similarly, all road-metal required for the maintenance of a road or section of a road is charged at once to the minor head "Repairs" (communications) under the major head concerned, against the estimate sanctioned for the collection of it, and when road-metal is acquired specially for use in the construction of a road or other work, its cost is debited to the estimate for such construction.

(d) In the case of other materials, when purchases are made for the requirements of works generally, the cost is accounted for under the suspense head "Stock" (*vide* paragraph 184). Materials purchased specially for a work are, however, charged to that work.

198. The four classes of stores enumerated in paragraph 177 thus fall into two distinct categories as shown below: P.W.A.C 175.

(1) Stores charged to suspense—
(i) Stock.

(2) Stores finally charged off—
(ii) Tools and plant.
(iii) Road-metal.
(iv) Materials charged to works.

199. With certain exceptions [*vide* paragraphs 460 and 475(c)] a numerical or quantity account of receipts, issues, and balances has to be maintained for all stores, even though finally charged off, with a view to control the balances efficiently until the stores are finally disposed of either by consumption on works or otherwise. This quantity account has further to be reconciled periodically with the value accounts, except in the case of tools and plant and road-metal. The rules in this chapter are framed on the principle that, as far as possible, the initial records of all stores, as also the returns of sub-divisional officers and assistant engineers should take account of quantities only, and that the value accounts should be maintained in the divisional office. P.W.A.C. 176.

Accounting for coaltar, pitch, and asphalt which are required for road surfacing for maintenance estimates and for minor estimates for renewal and also for proprietary road surfacings will be carried out in the same way as in the case of road metal, i.e. as in paragraph 197(c) and this paragraph.

B—STOCK

I—General

P.W.A.C. 179.

200. The stock of a division is sometimes kept in a single godown or yard in the charge of a storekeeper or other officer, or each sub-divisional officer or assistant engineer may have a separate stock in his charge, either at his headquarters or scattered over the division or sub-division in the direct custody of subordinates or other sectional officers. Again, the stock, although scattered over the entire division, may be in the general charge of a single official and the sub-divisional officers may merely indent upon him, the official concerned keeping all the accounts. The rules prescribed below will apply whatever be the arrangement in force in the division.

In the Buildings and Roads Branch of the department, the functions of a sub-divisional officer as laid down in the following rules will generally be performed by the assistant engineer in charge of the godown.

P.W.A.C. 178.

201. Stock accounts may be maintained in a sub-divisional office, even though the officer in charge is not authorized to keep a cash account in form no. 1. A separate account should be kept in the divisional office of any stock which is directly under the charge of the divisional officer or of an officer under his orders and not under the orders of a Sub-divisional officer.

II—Quantity Accounts

(*a*) RECEIPTS

P.W.A.C. 179.

202. Materials may be received on stock from the following sources :

(*a*) Suppliers,

(*b*) India Store Department, London,

(*c*) Other sub-divisions, divisions, or departments (including government workshops),

(*d*) Manufacture, and

(*e*) Works, buildings, etc.

In all cases there should be proper authority for the receipt, by the storekeeper or the sectional officer concerned, of materials to be brought on stock. This authority should be given in writing by the divisional officer or, if so authorized, by the sub-divisional officer.

203. All materials received should be examined and counted, or measured, as the case may be, when delivery is taken. The record of the detailed count or measurement should be kept in the measurement book in the manner prescribed in paragraphs 434 and 435, and the total number or quantity received should be simultaneously entered in the register of stock receipts, form no. 8 or 8A as the case may be. Such acknowledgment as may have to be given to a supplier for stores received from him can be signed only by the divisional or the sub-divisional officer. Any certificate that the storekeeper or sectional officer concerned may be called upon to record in respect of the receipt of stores, for this or any other purpose (*vide* paragraph 214), should be in the following form :

Received on————and duly recorded in the register of stock receipts, for also page————of measurement book no.————.

(*Signature.*)

Date

(*b*) ISSUES

204. Materials may be issued from stock for the following purposes :

(*a*) for use on works either by issue to contractors or direct (paragraph 464).

(*b*) for despatch to other sub-divisions, divisions, or departments,

(*c*) for sale to contractors, employees, other persons or local bodies with the sanction of the authority competent to do so.

They should be issued only on receipt of an indent (form no. 7) signed by the divisional or the sub-divisional officer. But when a sectional officer has to issue stock materials for the requirements of works under himself, the use of this form is not obligatory, if the sectional officer has been empowered to draw such materials from his stock up to any assigned limit not exceeding the provision made for materials in sanctioned estimates.

1. When examining registers of stock issued and works abstracts sub-divisional officers should see that in practice this rule is observed strictly, and they should deal suitably with instances of unauthorized and excessive issues to works made by sectional officers without due cause.

2. The term "Works" includes manufacture operations (*vide* rule under paragraph 210).

P.W.A.C. 182.

205. Indents should be filled up carefully as all subsequent accounting depends upon it. In the column "Head of account, etc.", besides entering the name of the account head to which the issue of stores is chargeable, full names of divisions and offices to which stock is to be issued and of contractors, employees, other persons, or local bodies to whom it is authorized to be sold should be added in all cases in which stores are ordered to be issued otherwise than for the requirements of works within the division. The last column, headed "Name of work, etc.", should be filled in only when the stores are required for works within the division, and in such cases the full name of the work as given in the estimate should be entered, as well as the name of the contractor from whom the value is recoverable (*vide* paragraph 464).

NOTE—In the Irrigation Branch the instructions given on P. W. A Form No. 8A regarding the preparation of indent (P. W. A. Form No. 7) should be followed.

P.W.A.C. 183.

206. When issuing materials from stock, the storekeeper or sectional officer should examine the indent (form no. 7) and sign it in the space provided for the purpose, after making suitable alterations (attested in each case by his dated initials) in the description and quantities of materials, if he is unable to comply with the indent in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply as actually made, and simultaneously make an entry in his register of stock issues, form no. 8 or 8A as the case may be. The indent should be returned at once to the indenting officer and the signature of the officer receiving the materials should be obtained as soon as possible, on the invoice which should be treated as a voucher in support of the entry in the register.

1. It should be seen that the acknowledgment of materials is signed either by the person to whom they are ordered to be delivered or despatched, or by a duly authorized agent. This precaution is specially necessary in the case of issues to contractors and private persons whose acknowledgments should set forth all the particulars mentioned in paragraph 467.

2. Rule 1 applies also to issues made to contractors by the sectional officer himself without the production of an indent signed by higher authority (*vide* paragraph 204).

3. In the Irrigation Branch the instructions printed on P. W. A Form No. 8A regarding the preparation of indent (P. W. A. Form No. 7) should be followed.

P.W.A.C. 184.

207. When making entries in the register of stock issues the storekeeper or sectional officer should

pay particular attention to record in the columns headed "To whom issued" and "Head of account, etc.", the full particulars as given in the last two columns of the indent or as otherwise known to him.

1. If the materials are issued for use on a work, the particulars required to be entered in the column "Name of work," etc., of form no. 7 (*vide* paragraph 205) should invariably be given in the column "To whom issued."

2. In the Irrigation Branch the instructions printed on P. W. A Form No. 6A should be followed.

208. As an exception to the general rule in paragraph 196 that all stock transactions shall be shown in the accounts as soon as they occur, issues of petty stores by a sectional officer direct to works [*vide* paragraph 404(2)] under his supervision may be shown in the accounts collectively once a month when closing the accounts of the month. P.W.A.C 185.

1. In the case of the Irrigation Branch the issue of petty stores by a sectional officer direct to works under his supervision should be shown when the work done is measured up and entered in the measurement-book or monthly, whichever is earlier.

2. In the Irrigation Branch the instructions printed on P. W. A Form No. 8A should be followed.

(c) Monthly Abstracts of Receipts and Issues

209. The receipt and issue transactions of the entire sub-division should be abstracted monthly in a single "Abstract of stock receipts" (form no. 9) and in a single "Abstract of stock issues" (form no. 10). These forms should be posted from the registers of stock receipts and stock issues, form no. 8, entries being made only in respect of quantities. P.W.A.C. 186

1. The several transactions of the month need not be entered severally in the abstract, it being sufficient to show, as a single transaction, the total receipts from each source or the total issues to each account or work. The quantities received (or issued) in each transaction should be noted in the lower part of the abstract, against the entry of the transaction, in separate columns for each distinct article of stock, these columns being so written up as to group the articles by the prescribed heads of stock. After all transactions of the month have been posted, the total receipts (or issues) of each article should be computed and noted in the column headed "Quantities" in the upper part of the form. No entries need be made in the sub-divisional office in any of the money columns in either part of the form, as these will be filled up in the divisional office (*vide* paragraph 220).

2. In posting column 1 of the abstracts, those receipts and issues of the month which represent transactions, the value of which is brought to account in the same month through the cash book or transfer entries, should be separated from transactions not so brought to account within the month. *See* paragraph 757.

3. It is left to the sub-divisional officer to make the most suitable arrangements for collecting the information required to complete these abstracts. The registers of stock receipts and stock issues of subordinates stationed at the sub-divisional headquarters may be obtained in original, and storekeepers and sectional officers at out-stations may be required to furnish copies of their registers. Care should be taken to reconcile all

transfers of stock between subordinates of the same sub-division, and the reconciled transactions connected with such transfers within the sub-division should not appear in the abstracts of the sub-division.

4. The registers of stock receipts and stock issues maintained by sectional officers may, if necessary, be closed a little earlier than the date fixed for the closing of the sub-divisional accounts. *See* rule 1 to paragraph 721.

5. In the Irrigation Branch P. W. A Form Nos. 8A, 9A and 10A should be used in place of P. W. A Form Nos. 8, 9, and 10 respectively and detailed instructions printed on these forms should be followed.

P.W.A.C. 187.

210. When abstracting the transactions recorded in the registers of stock receipts and stock issues, care should be taken to observe strictly the prescribed account classification (*vide* Appendix I). It is not sufficient to enter the name of the major head affected, but the minor and sub-heads should also be stated, as well as the additional particulars mentioned in paragraph 207.

Although "manufacture" is a sub-head of the stock account, issues of stock to manufacture operations and receipts of outturn from manufacture should be accounted for in the same way as issues to or from any other distinct head of account, and each manufacture operation should be treated as a separate work. *See* also paragraph 63.

P.W.A.C. 188.

211. The quantity accounts of a particular month show all quantities received or issued in that month; but the corresponding cash payment, cash recovery, or other adjustment may not always appear in the divisional accounts of the same month. To secure agreement between the quantity and value accounts, receipts and issues, the value of which cannot be adjusted in the accounts of the month in which the actual transactions take place, should be accounted for in the abstracts under the suspense heads "Purchases" and "Miscellaneous P. W. advances" respectively. *See* also rule 2 to paragraph 209.

(*d*) HALF-YEARLY BALANCE RETURN

P.W.A.C. 189.

212. (*a*) The total quantities of the receipts and issues of each article of stock, as recorded in the monthly abstracts, forms nos. 9 and 10, should, before the abstracts are transmitted to the divisional office (*vide* paragraph 724), be posted in the half-yearly balance return, form no. 11, in the columns provided for the month concerned both under "Receipts" and "Issues". As soon as the receipts and issues of the last month of the half year are posted, the closing balances should be worked out and entered both in column 21, "Closing balance carried forward," of the

return for that half year and in column 6, "Balance brought forward," of the return for the next half year.

(b) A separate return in this form should be prepared for each of the half years ending September and March, that for the September half year embracing only transactions up to the date on which the monthly accounts of the sub-division are closed. The return for each half year should embrace all articles in stock.

(c) Columns 22 and 23 of the form of the return are provided so as to give the sub-divisional and the divisional officers an opportunity of commenting on the condition of the stores or on the rates and of noticing cases in which the balances are in excess of requirements.

NOTE—In the Irrigation Branch P. W. A Form Nos. 9A, 10A and 11A should be used in place of P. W. A Forms Nos. 9, 10, and 11 respectively.

(*c*) CORRECTIONS

213. (*a*) Any errors that may be discovered in the registers of receipts and issues or in the monthly abstracts before the accounts for the month are closed may be set right by the sub-divisional or divisional officer. Such corrections should be made neatly by scoring out the incorrect figures or other entries and writing the correct ones above them and they should be attested by dated initials. P.W.A.C 190.

Storekeepers and sectional officers may similarly correct their respective registers of receipts and issues before submitting them to the sub-divisional or divisional office.

(*b*) Mistakes subsequently noticed should not be corrected, except in accordance with a formal transfer entry, or under instructions received from the divisional office.

(*c*) Erroneous entries noticed in a half-yearly balance return, which has not yet been submitted to the divisional office, may be corrected by the sub-divisional officer only if the corresponding entries in the monthly abstracts concerned, or in the previous half-yearly return, are correct or have been duly set right.

III—Value Accounts

(*a*) PAYMENT FOR STOCK RECEIVED

214. Bills of suppliers should, before payment, be examined and dealt with in the manner prescribed in paragraphs 428 and 440—452. P.W.AC. 191

Special attention is invited to the rule in paragraph 451, the object of which is to prevent erroneous or double claims being put forward successfully. Storekeepers and sectional officers may, if desired, be required to verify suppliers' bills before payment (*vide* paragraph 203), but the disbursing officer is responsible that no payment is made unless the precautions referred to above have been observed.

P.W.A.C. 193.

215. Cash payment should not be made for stock supplied by any government department, workshop or depot, except in accordance with the rules in Appendix IX of Volume V of the Handbook. When under those rules payment for supplies made by any department of the Government is made in cash, the claims of such department should be dealt with in the same way as those of suppliers. In other cases the necessary adjustment of the cost, through the remittance or other head concerned, should be made by the divisional office in accordance with the instructions in Chapters IX and XX, after obtaining a verification of the claim, which should not be certified without crossing off the connected measurement-book entries with a suitable remark.

(*b*) Recoveries for stock issued

(*i*) *Issue rates*

P.W.A.C. 193.

216. An issue rate is assigned to each new article as it is brought on stock. This rate is fixed on the principle that the cost to be charged to works on which the materials are to be used should approximately equal the actual cost of the stores and that there may be no ultimate profit or loss in the stock accounts. It should provide, beyond the original price paid and the cost of carriage, etc., for—

(1) the expenditure on work-charged establishment employed on handling and keeping the initial accounts,

(2) the expenditure on the custody of stock,

(3) the expenditure on the maintenance of the stores godown or yards, and

(4) losses from depreciation or wastage,

but should in no case be in excess of the market rate.

1. It is not necessary that the issue rate for an item should be the same in all sub-divisions, but a uniform rate should ordinarily be prescribed for all localities in a sub-division.

2. The issue rates should be worked out to the nearest annas, as far as possible.

3. In the Irrigation Branch the issue rates should be fixed in accordance with the instructions printed on P. W. A. Form No. 12A.

217. As purchases are made or contracts for the supply of materials are entered into, variations in cost should be watched, and if these are appreciable, issue rates may, and in important cases shall, at once be raised or lowered, as may be necessary. Further, when closing the half-yearly register of stock (paragraph 226), all rates must be reviewed and revised, if necessary, to bring them within the market rates. P.W.A.C. 194.

218. If the issue rate of an article of stock is appreciably less than the market rate, the following precautions should be taken in addition to any restrictions on sales or on issue outside the division which the divisional officer may prescribe: P.W.A.C. 195.

(*a*) Issues to contractors and sales shall be made at market rates, but *see* paragraphs 465 and 466.

(*b*) Issues to other divisions and departments may be made at a rate higher than the issue rate

(ii) Mode of recovery

219. (*a*) The sub-divisional officer is responsible that the value of materials sold to municipalities, local funds, and the public, and of issues made to contractors for private use, is recovered in cash at the earliest opportunity. P.W.A.C. 196.

Note—A sale account in form no. 19 should be prepared in support of every such sale.

(*b*) All adjustments of the value of stock issued, except on sale, should be made by the divisional officer as in the case of receipts (*vide* paragraph 215). The sub-divisional officer is, however, responsible for the clearance from works accounts, of all outstandings against contractors on account of the recoverable value of materials issued to them by charge to works.

(*c*) VALUATION OF QUANTITY ACCOUNTS

220. The abstracts of receipts and issues, when received from the sub-divisional officer, will be incomplete in respect of (1) the values of quantities shown as received and issued, and (2) cash or adjustment charges on account of manufacture operations and incidental charges, such as those for carriage, loading, and unloading of stock materials. They should now be completed in the divisional offices in both these respects. P.W.A.C. 197.

1. The lower part of each abstract should first be taken up. In this part quantities of the several articles received or issued in connexion with

each transaction have already been entered separately in the columns provided for this purpose (*vide* rule 1 to paragraph 209). These quantities should now be valued by recording the amount of each just below it, and the total value of each transaction should be shown in the first money column (third column of form no. 9 or second column of form no. 10, as the case may be). Total should then be struck in the next money column "Total" separately for each head of account. The upper part of the form should be valued next. The total of the values entered against each article in the lower part should be shown in the column headed "Amount (separately for each article)" against that article, it being seen further, in the case of issues, that this total is equal to the rate for the article multiplied by the total quantity. Finally, the entries in the last money column should be totalled up, both for each sub-head of stock and for the whole abstract. The grand total should agree with the total of the second money column "Total" in the lower part of the form. The cash and transfer entry debits and credits to stock (*vide* rule 2 to paragraph 209) should be agreed with the transactions pertaining to stock brought to account in the cash-book and the transfer entry-book (*vide* paragraph 757).

2. Receipts should be valued on the basis of the prices paid or payable as per bills or other claims. Extra charges, when paid or adjusted, should be posted as separate items without quantities.

3. Issues should be valued at the issue rates fixed for the purpose (*vide* paragraphs 215 to 217).

4. All entries made in the divisional office should be in red ink to distinguish them from those made in the sub-divisional office.

5. In the Irrigation Branch P. W. A Form Nos. 9A and 10A should be used for P. W. A Form Nos. 9 and 10 respectively and the instructions printed on P. W. A Form Nos. 9A and 10A should be followed.

P.W.A.C. 108. **221.** Carriage and other incidental charges should be debited to stock only when they are incurred in connexion with the general stock requirements. *See* also paragraph 548.

222. To classify and collect, by objects of expenditure, the charges debited to stock from time to time the same procedure should be observed as is adopted in respect of expenditure on works, that is, works abstracts and registers of works should be maintained. *See* also paragraph 751.

IV—Half-yearly register of stock

P.W.A.C. 200. **223.** An account should be maintained in the divisional office to record, month by month, separately for each sub-division, the transactions relating to each item of stock. This account should be in form no. 12 or 12A as the case may be, half-yearly register of stock which is in three parts:

Part I—The register.

Part II—The summary.

Part III—The review.

P.W.A.C. 61. **224.** Part I should as regards quantities be posted monthly from the sub-divisional abstracts, form nos. 9 or 9A and 10 or 10A as the case may be and balanced

half-yearly, in the same manner as the sub-divisional half-yearly balance returns (*vide* paragraph 212). The only values to be posted should ordinarily be the aggregate values of the total receipts and issues for each sub-head, as recorded in the upper part of these abstracts; but if it is desired to maintain a value account of the receipts, issues or balances of any particular items, there is no objection to values being recorded, in red ink, immediately below the respective quantities.

The register should be laid before the divisional officer within a week after the submission of the monthly account to the Principal Auditor.

225. At the end of the half year, the closing balances of quantities should be reconciled with those shown in the half-yearly balance returns received from sub-divisional officers (*vide* paragraph 725). The closing balances of the aggregate values of sub-heads should also be struck. Their reconciliation with the accounts will be effected through Part II (*vide* paragraph 227). P.W.A.C. 102.

226. The register should then be closed, the following instructions being observed in respect of money columns 20 to 24: P.W.A.C. 103.

(a) *Market rates* (*column* 24)—This column should be filled up, in respect of each item, under the orders of the divisional officer by a person other than a ministerial subordinate. It should be written up at or about the close of the half year, but before any entries are made in the column for future issue rates.

(b) *Current issue rates* (*column* 20)—This column will have been filled up at the commencement of the half year in respect of items brought forward from the previous half year, and subsequently, from time to time, in respect of new items and items the rates of which are revised during the half year.

(c) *Value at current issue rates* (*column* 21)—This column should be written up at the close of the half year and should represent the value of the closing balance at the issue rates current during the last month of the half year.

(d) *Future issue rates* (*column* 22)—This column should show the rate for issues during the following half year which should be fixed, separately for each item, in

accordance with the principles laid down in paragraph 216. When opening the register for the following half year, the rates as shown in this column should be transcribed into the column for current issue rates of that register.

(*e*) *Value at future issue rates (column* 23)—This column should show against each item the value of the closing balance at the future issue rate. The entries in this column should be totalled by sub-heads of stock for each sub-division and if the total of any sub-head does not agree with the corresponding book balance as brought out in column 19 (*vide* paragraph 225), an adjusting entry (*plus* or *minus*, as the case may be) should be made, and a further total struck, which should agree with the correct balance.

NOTE—In the Irrigation Branch these instructions will apply to columns Nos. 20, 21, 22, 23, 24 and 25 of P. W. A. Form No. 12A in place of columns Nos. 19, 20, 21, 22, 23 and 24 respectively of P. W. A. Form No. 12 and the instructions printed on P. W. A. Form No. 12A should be followed.

P. W. A. C. 204.

227. Part II, summary, is intended to serve two purposes: (1) to prove the value balances brought out in column 19 of part I (*vide* paragraph 225), and consequently the amounts of the surpluses and deficits requiring adjustment in consequence of the revision of rates, and (2) to abstract the value balances, so as to bring out, by sub-heads of stock, for the entire division, the aggregate value at current issue rates side by side with the balances as shown in the accounts.

NOTE—In the case of Irrigation Branch Part II should be prepared as per P. W. A. Form No. 12A.

P. W. A. C. 205.

228. When part II is completed, the divisional accountant should write up his report in part III and submit it to the divisional officer.

P. W. A. C. 206.

229. The divisional officer will then review the register of stock and record his remarks and orders in Part III.

1. This review should be directed to see specially that stores are priced in accordance with the rules, that stocks are taken periodically by responsible officers and that stocks of individual items are regulated on a consideration of actual requirements of the near future and with due regard to the average consumption of the past. The object to secure is that the stock on the register shall consist only of efficient and necessary articles priced within the rates at which they could be purchased at the time.

2. In the Irrigation Branch the instructions printed on P. W. A. Form No. 12A should be followed.

V—Stock-taking

230. Divisional officers are to have stock taken throughout their divisions at least once a year. P. W.D.C. 361.

231. It is not necessary that all the stores of a division, or even of a sub-division, should be checked and counted at the same time; and the stock-taking may be arranged so as to go on gradually in the manner most convenient to the officers concerned. It is, however, essential that the greatest possible precision and accuracy should be maintained in the store returns, and the divisional officer should make such arrangements as are calculated to secure this result, and superintending engineers are responsible that this is done. The dates on which articles are taken stock of are to be entered in the store returns. P.W.D.C. 362.

1. A certificate of check specifying clearly the items personally checked by each government servant should be recorded under his dated signature.

2. In the Irrigation Branch the instructions printed on P. W. A Form No. 19A should be followed.

232. Important stores should, as a rule, be counted by a member of the Indian or United Provinces Engineering Service, but this duty may, at the discretion of the local Government, be entrusted to a senior member of the subordinate engineering service when holding charge of a sub-division. The superintending engineer, when he thinks proper, may depute an officer from one division to aid in the stock-taking of another. P.W.D.C. 363.

233. All articles of stock (not including tools and plant) which are not likely to be required during the following twelve months, should be reported to the divisional officer who will, if necessary, take the superintending engineer's orders as to their disposal. P.W.D.C. 364.

234. The results of all verifications of stock should be reported to the divisional officer for orders, but as soon as a discrepancy is noticed, the book balance must be set right by the verifying officer, a surplus being treated as a receipt and a deficit as an issue, with a suitable remark. P. W.A.C. 208.

235. (*a*) The value of stores found surplus should be credited at once as a revenue receipt or a receipt on capital account, as the case may be. P.W.A.C. 209.

(*b*) The value of a deficit should, however, not be charged off finally, but kept under "Miscellaneous

P. W. advances" pending recovery or adjustment under orders of competent authority. When the loss is declared to be irrecoverable and its write-off ordered, a transfer entry should be prepared clearing the head "Miscellaneous P. W. advances" by debit to—

(i) the works for which the stores were specially collected, if the accounts thereof are still open, or

(ii) the general head "Losses on stock" under one or more major heads as may be decided by competent authority, on a consideration of the objects for which the stores were stocked.

P.W.A.C. 210.

236. Under paragraph 231, the stock-taking of a sub-division may go on gradually throughout the year. The stocks of an article in a sub-division may, however, be scattered, and it may, therefore, not be possible in such a case to test the aggregate book balance of any article for the sub-division, by an actual verification of all the stocks of it at the same time. Where such conditions prevail, the following expedients should be adopted:

(*a*) Sectional officers may be required to maintain quantity accounts of receipts, issues, and balances (in a form similar to the half-yearly balance return) of stock materials in their charge. These accounts should be posted monthly from the registers of stock receipts and stock issues before the latter are submitted to the sub-divisional or divisional officer.

(*b*) These accounts should be submitted to the sub-divisional or divisional office at the close of each half year for record after reconciliation with the half-yearly balance return of the sub-division.

(*c*) As far as possible, the various stocks in charge of a sectional officer, of each article, should be verified at or about the same time, so that the difference between the sectional book balance and the actual balance may at once be known. This difference should be adjusted in the manner prescribed in paragraph 234 without waiting for the results of verification of stocks in other sections.

1. Before the adjustment of a difference is accepted finally by the sub-divisional or divisional officer, he should test the correctness of the sectional officer's book balance by reference to the records of his own office.

2. The sectional officers should be required, at the time of the stock-taking to bring to account all issues to works made since the closing of the previous month's accounts.

ii. In the Irrigation Branch the Sectional Officer shall maintain the quantities account in P. W. A Form No. 8B in accordance with the instructions printed on that Form and submit it monthly to the Sub-Divisional Officer with a copy of P. W. A. Form No. 8A.

237. The procedure of verification outlined in the foregoing paragraph is suitable primarily for divisions executing ordinary works. In the cases of special stores depots or divisions, or of construction divisions where there may be large concentration of stores, their physical verification should be the duty of the executive authorities and should be performed by such agency and in such detail as may be decided by the local Government in consultation with the Principal Auditor. P.W.A.C. 11.

VI—Rectification of Accounts

238. Clerical errors in value accounts of stock should be dealt with generally under paragraph 162. *See* also paragraph 213. Corrections of errors discovered after closing the accounts of the month, should, when permissible, be made (i) by making entries of values (without quantities) in the stock accounts of the current month when no change is to be made in the head of account affected, and (ii) by preparing transfer entries in other cases. P.W.A.C. 212.

239. Other corrections in stock accounts may be necessary in the following cases : P.W.A.C. 213.

(i) When quantities are found surplus or short, either as a result of stock-taking, or otherwise (*vide* paragraphs 230, 231, 185 and 186).

(ii) When issue rates have to be raised or lowered (*vide* paragraph 217).

(iii) When stores of any description become unserviceable (*vide* paragraph 189) and have, therefore, to be removed from stock.

240. These corrections should be effected in the following manner : P.W.A.C. 214.

(*a*) Both in quantity and value accounts, all additions to quantities should be treated as receipts and reductions therein as issues, a suitable remark being made in the entries in form nos. 8, 9, and 10. *See* also paragraphs 234 and 235. These entries must be made as soon as differences in quantities come to notice, but in the case of materials to be declared unserviceable, no adjustment should

be made until receipt of orders of competent authority, which should be obtained on a survey report in form no. 18.

(*b*) Alterations in rates made when closing the register of stock should be carried out as indicated in paragraph 226(*d*). Those made on other occasions should be noted at once in part I of the register of stock by making a fresh entry (with the month of change) in column 20. The resultant rectification of the value of the stock balances should in all cases be made only when the register of stock is closed [*vide* paragraph 226(*e*)]. The adjusting entries referred to in that paragraph should, however, be cleared on receipt of orders of competent authority, this clearance being effected by making suitable value entries, without any quantities, in the abstracts of receipts and issues form nos. 9 and 10, as the case may be, the value being classified in accordance with the principle enunciated in paragraph 235.

NOTE—In the Irrigation Branch these corrections will be carried out in P. W. A. Form Nos. 8A, 8B, 9A and 10A.

P. W. A. C. 215.

241. No correction will be made in the accounts in respect of stores declared to be in excess of requirements, *vide* paragraph 233. Such stores will continue to be borne on the stock account until transferred elsewhere or otherwise disposed of in the ordinary course.

C—TOOLS AND PLANT

I—General

P. W. A. C. 216.

242. The tools and plant of a division are of two kinds :

(*a*) General or ordinary tools and plant, i.e., those required for the general use of the division.

(*b*) Special tools and plant, i.e., those required not for general purposes, but for a specific work.

The cost of the supply, repairs and carriage of articles of class (*a*) is charged to the minor head "Tools and plant", whereas similar charges of class (*b*) are borne by the work concerned. In both cases, the cost is charged in the accounts against sanctioned estimates, in the same way as expenditure on works, though for purposes of sanction it is treated as expenditure on tools and plant.

243. Numerical accounts of articles of both classes should be kept in accordance with the following rules, in each sub-division or for the division as a whole in cases where sub-divisions have been abolished. P.W.A.C. 217.

The rules relating to numerical accounts of tools and plant apply also to imperishable articles, *e.g.*, type-writers, furniture of rest houses, surgical instruments and hospital furniture of canal dispensaries, etc., etc., whether acquired by charge to heads of account other than "Tools and plant" or received free of cost.

244. The accounts of tools and plant issued for use by subordinates of the sub-division, or temporarily lent to contractors, as well as those of articles lent to local bodies and others with the sanction of competent authority, should be specially reviewed periodically, and it should be seen that the articles are returned without unnecessary delay and in good condition. P.W.A.C. 18.

This paragraph also applies to tools and plants sent out for repairs.

II—Numerical Accounts

(*a*) Receipts

245. All articles received should be examined and counted when delivery is taken and the transaction should be posted in the account of receipts of tools and plant, form no. 13 or 13A as the case may be. Such acknowledgment as may have to be given to the person from whom the articles are received can be signed only by the divisional or sub-divisinal officer. An acknowledgment should invariably be given when articles lent are received back. P.W.A.C. 219.

1. The record of the detailed account should, in the case of purchases from suppliers, be kept in the measurement book in the manner prescribed in paragraphs 434 and 436.

2. The entries in form no. 13 or 13A as the case may be, in respect of the receipt back of articles lent or sent out (*vide* paragraph 244) should be made in red ink, with a reference to the original entries in the account of issues of tools and plant.

(*b*) Issues

246. All transactions of issues (including those of articles referred to in paragraph 244) should be posted in the account of issues of tools and plant, form no. 14 or 14A as the case may be. Except in the case of cash sales, unstamped but dated acknowledgments must be obtained in support of all issues, and in the case of tools, etc., lent to contractors, such acknowledgments should further set forth the valuation of the articles lent, as P.W.A.C. 220.

determined by the sub-divisional officer. *See* also rule 1 to paragraph 206.

1. Entries of articles referred to in paragraph 244 should be made in red ink.

(*c*) REGISTER OF TOOLS AND PLANT

P.W.A.C. 221.

247. A consolidated account of the receipts, issues and balances of tools and plant should be maintained in the sub-divisional office in form no. 15, register of tools and plant. This account should be for the twelve months ending September, that is, it should embrace transactions up to the date on which the accounts of the sub-division for that month are closed. It should be kept in three parts:

Part I—For articles in hand.

Part II—For aticles temporarily lent or sent out, *vide* paragraph 244.

Part III—For shortages awaiting adjustment.

In part I articles should be grouped under the prescribed sub-heads, which are—(1) Scientific instruments and drawing materials, (2) Plant and machinery, (3) Tools, (4) Navigation plant, (5) Camp equipage, (6) Livestock, and (7) Office furniture. In part II the entries should be made in a separate section for each contractor or other person to whom the articles are lent or sent out for repairs, etc. Part III is brought into use only if any shortages come to notice, and the instructions relating to it are given in paragraph 260.

NOTE—In the Irrigation Branch P. W. A Forms Nos. 8A, 13A and 13B should be used and the detailed instructions printed thereon should be followed.

P.W.A.C. 222.

248. Parts I and II of the register should be posted thus:

(*a*) The accounts of receipts and issues, form nos. 13 or 13A and 14 or 14A as the case may be, should first be totalled up monthly when closing the accounts of the month.

(*b*) The total receipts and issues of each article thus arrived at should be posted in part I of the register, form nos. 15 or 15B and 15C as the case may be, in the columns for receipts and issues respectively.

(*c*) Each separate transaction connected with articles lent or sent out (*vide* paragraph 244) should

further be posted in part II in the section reserved for the contractor or person concerned, articles lent, etc., being shown under "Debts" and those received back under "Credits."

249. As soon as the transactions for the month of September have been posted, the account should be closed and balanced, and the closing balances should be carried forward to the next year's return. P.W.A.C. 223.

250. It is not necessary to maintain separate tools and plant registers in the divisional office for each subdivision. The check of the registers received from subdivisions [*vide* paragraph 725(*c*)] should be effected by comparing the opening balances with the closing balances of the previous registers which are kept in the divisional office. The receipts and issues should be checked with form nos. 13 and 14 submitted by subdivisional officers monthly. P.W.A.C. 224.

Note.—In the Irrigation Branch Divisions T. and P. Register should be maintained in P. W. A. Form No. 15C in accordance with the instructions printed thereon.

III—Payment for Supplies

251. Payment for tools and plant received from suppliers and other sources should be made generally in the manner prescribed for stock receipts in paragraphs 214 and 215. But when the Mathematical Instrument Office is unable to supply any instruments indented for and arranges for their purchase, the supplier's bill will, if that office so desires, be paid in cash or by a remittance transfer receipt. P.W.A.C. 225.

IV—Recoveries

(*a*) For use of tools and plant

252. The procedure to be observed in charging the cost of tools and plant in the accounts of a division and in making adjustments on account of cost of tools and plant used on works executed on behalf of other divisions, departments, etc. and on certain works of the division itself, is described in Appendix V. P.W.A.C. 216.

253. When tools and plant are lent to local bodies, contractors or others, *vide* paragraph 244, the hire and other charges should be determined by the orders issued P.W.A.C. 272.

by the local Government on the subject and should be recovered regularly.

To avoid disputes about the levy of hire charges on particular articles lent to contractors, contracts should invariably specify what tools and plant, if any, are to be supplied free of charge to the contractor.

P.W.A.C. 228. **254.** The whole cost of carriage of all government tents belonging to executive and revenue officers should be debited to "Tools and plant". Any charges incurred in excess of the scale laid down in the Manual of Government Orders, Volume II, or the Irrigation Manual of Orders should be recovered and treated as reduction of expenditure under the same head.

(*b*) FOR SALES AND TRANSFERS

P.W.A.C. 229. **255.** The sub-divisional officer is responsible that when tools and plant are disposed of by sale or otherwise, with the sanction of competent authority, the amount recoverable from the parties concerned is realized at the earliest opportunity. If the amount is not recovered within the month in which the articles are delivered, it should be charged to "Miscellaneous P. W. advances" as a sale transaction by the issue of a transfer entry.

A sale account in form no. 19 should be prepared in support of every transaction.

P.W.A.C. 230. **256.** When tools and plant are transferred to other divisions or departments, the sub-divisional officer should note in form no. 14 or 14A as the case may be, in red ink, just below the entries of quantities, the values thereof if recoverable under the rules in Chapter XX. The necessary adjustment will be effected by the divisional office.

P.W.A.C. 231. **257.** The foregoing rules regarding the adjustment or transfer of the cost of tools and plant apply equally to special tools and plant (paragraph 242) the cost of which was charged to a work or project, provided—

(1) that the articles are actually disposed of by sale, or transferred on a valuation, to another department or government;

(2) that when the articles are transferred to another work or project in the same division, or to another division within these provinces, they are actually required for immediate use on a work or project which has already been sanctioned by competent authority, and the transfer value has

been determined by competent authority in accordance with any rules prescribed by the local Government.

It is not permissible to write-back the cost of special tools and plant in anticipation of the possibility of the articles being utilized on another work or project at some distant date.

No articles can be removed from the numerical accounts on the plea that the accounts of the work to which the cost of the articles was charged have been closed until they are actually sold or transferred, or they having become unserviceable their write-off is sanctioned.

V—Verification

258. The rule in paragraph 234 regarding verification of stock applies also to verification of tools and plant with the exception that when any articles are found deficient, the note of the deficiency should be made in red ink in the account of issues, form no. 14 or 14A as the case may be, without making any entries in the quantity columns, so that the articles may continue to be borne on the accounts of tools and plant, until the loss is adjusted by recovery or a sanctioned write-off and paragraph 260 P.W.A.C. 232.

VI—Rectification of Accounts

259. Clerical errors in the numerical accounts should be dealt with in the manner prescribed in paragraph 213 for stock accounts except that no transfer entries will be necessary. P.W.A.C. 233.

260. Discrepancies in quantities and losses should be dealt with as under: P.W.A.C. 234.

(*a*) When they are noticed, action should be taken as indicated in paragraph 258, losses being treated as deficiencies.

(*b*) When writing up the register, form no. 15, the deficiencies should be registered in part III under "Debits" and their clearance should be watched. Articles found surplus will be treated as receipts in part I, and will, therefore, require no further action.

(*c*) If the deficiencies are made good in kind, the receipt or recovery should be shown in the account of receipts, form no. 13, without making any entry in the quantity columns, and, when posting the account into the register, form no. 15, the articles received should not be entered in part I.

but taken (with a suitable remark) direct to part III, under "Credits", in clearance of the debit outstanding therein.

(*d*) If the deficiencies are made good by recovery of cost or their write-off is sanctioned, the articles should be shown as issued, in the account of issues, form no. 14, with a suitable remark, and when this entry is transcribed into the register, form no. 15, it should not only be entered in part I in the ordinary way, but also entered with a suitable remark in part III, as in case (*c*), thus clearing the debit outstanding therein.

1. The authority to write-off should be obtained on a survey report in form no. 18.

2. This rule does not apply to the Irrigation Branch.

D—ROAD METAL

I—Quantity Accounts

W.A.C. 35

261. Supplies of road metal should be measured and paid for in the same way as supplies of other materials for works, *vide* Chapter ...

W.A.C. 35

262. As, however, metal is often kept in store at the road side before being laid down, a quantity account of it should be maintained in the divisional and sub-divisional offices in form no. 16. "Statements of receipts, issues and balance of road metal," copies of loose sheets being submitted monthly where necessary to the divisional office by the sub-divisional offices within a fortnight of the submission of the monthly accounts.

1. In the case of metal collection for petty repairs, a quantity account known as road metal return is maintained in the divisional and sub-divisional offices under the rules issued by the Local Government. The data required for the maintenance of this return should be supplied monthly by the sectional officers on the prescribed road metal return slips.

2. The authority to write-off should be obtained on a survey report in form no. 18.

3. This statement should show, mile by mile, the receipt, disposal and balances of road metal of each kind (stone, kankar, etc.). The balance of metal in each mile should be shown, whether there are any transactions on it during the month or not.

4. Separate statements should ordinarily be kept for metal collected for annual repairs for renewals and for petty repairs.

5. Surfacing materials, such as coaltar, pitch, asphalt, and proprietary road surfacings stocked for maintenance estimates and for minor estimates for renewal at the roadside will be accounted for in the same way and at the same time as road metal and will also be entered up in the road metal return in form no. 16A (*see* also the rule under paragraph 199).

ii—Rectification of Accounts

263. Metal found surplus, as the result of check measurement (*vide* paragraph 438) or otherwise, should at once be brought on to the quantity accounts. Deficits should, however, not be removed from the quantity accounts until recovery of their value or receipt of sanction to write-off; but a red ink remark should be recorded at once and carried forward, from month to month, until the discrepancy is set right. P.W.A.C. 237.

III—Schedule of Rates

264. A rate-book or schedule of rates showing the lowest rate at which metal can be supplied to the road-side throughout the division should be kept in the divisional office, in form no. 17. The rates should be revised from time to time, as old quarries are exhausted or new ones opened, or as other circumstances affect the rates. *See* also paragraph 523. P.W.A.C. 238.

IV—Charges for quarries

265. When land is acquired for [illegible] road metal primarily [illegible] P.W.A.C. 239.

(*i*) the maintenance of an existing road, or

(*ii*) the construction of a new road or the raising in class of an existing road,

the following principles of accounting should be followed in adjusting the charges connected with the land and quarries :

(*a*) When the charges do not exceed Rs.1,000, the amount should be debited direct to "Repairs" or to "Original Works", according as the quarry is intended to serve the purpose specified in clause (*i*) or (*ii*) above.

(*b*) When the charges exceed Rs.1,000, and the road metal is required to maintain an existing road or roads for a series of years, the total initial outlay should be debited to the sub-head "Land, kilns, etc." of the stock account, and this sub-head should be gradually relieved, by debit to the collection estimates of each year, in the manner prescribed in paragraph 559 for similar charges connected with manufacture operations.

(*c*) When the charges exceed Rs.1,000 and the road metal is required for the purpose specified in clause (*ii*)

above, the divisional officer should charge direct to the original work concerned such portion of the cost as is proper. The balance, if any, should be debited to the sub-head "Land and kilns," etc. of the stock account, and this sub-head should eventually be cleared by debit to "Repairs" in the manner described in paragraph 559(*b*).

E—MATERIALS CHARGED TO WORKS

P.W.A.C. 210.

266. The account procedure relating to materials obtained specially for a work is described in Chapter XV. Special tools and plant charged to works do not fall under the category of "materials charged to works," *vide* paragraphs 242 and 243.

CHAPTER IX

TRANSFER ENTRIES

267. Transfer entries, that is entries intended to transfer an item of receipt or charge from the account of a work in progress or of a regular head of account to the account of another work or head, are necessary— P.W.A.C. 241.

(*a*) In order to correct an error of classification in the original accounts.

Sometimes it is more convenient to classify items pertaining to several heads (or works) under a single head in first instance than to classify them under each from the beginning. For example, when a joint work in which several parties are interested is undertaken, the individual transactions relating to it are taken to the account of a single party in the first instance, and before closing the accounts of a month, the necessary distribution over all the accounts is effected by transfer entry.

(*b*) In order to adjust, by debit or credit to the proper head of account (or work), an item outstanding in a suspense account or under a debt head.

NOTE—The value of materials issued from stock to a work is not adjusted by a transfer entry but through the stock accounts at the end of the month, *vide* paragraphs 469 and 474(*a*).

(*c*) In order to bring to account certain classes of transactions which do not pass through the cash or stock account, *e.g.*—

(i) for credit to "Purchase" or "London stores", as the case may be, on account of materials received for works from sources other than stock, *vide* paragraphs 469 and 474;

(ii) for credit to "P. W. deposits" on account of balances due to contractors on closed accounts, *vide* paragraph 504;

(iii) for credit to revenue heads on account of revenue not recovered in cash;

(iv) for original debits or credits to remittance heads based on transactions not appearing in cash or stock accounts;

(v) for credit to the heads concerned of the several percentages leviable under the rules, *e.g.*, those on account of storage (when not recovered in cash), establishment, tools and plant and workshop charges, *vide* paragraph 187 and Appendix VII and paragraph 608;

(*vi*) For debits to "London stores" on account of the value of English stores, *vide* paragraph 588;

(*d*) In order to respond to a remittance transaction advised by the Principal Auditor or direct by the division or department concerned, if the corresponding debit or credit to the remittance head has not already appeared in the accounts:

(*e*) In order to relieve the account of a work in progress of—

(*i*) items which have ceased to be chargeable against the estimate for the work, and

(*ii*) suspense charges which can no longer be kept within the accounts of the work (*vide* paragraph 497). Such transfer entries are necessary either when the accounts of any contractor or of the work itself are to be closed, or when any recoveries (otherwise than in cash) have become due, *e.g.*, by the transfer of stores to any other work or account.

NOTE—For the identification of errors in accounts see paragraphs 161, 213, 522 and 760.

P.W.A.C. 242. **268.** For every transfer entry there must either be an authority in form no. 53, transfer entry order, or an order recorded on another document (*e.g.*, survey report, form no. 18, and final bill of a contractor's closed account placed under P. W. deposits) which sets forth all the necessary particulars; see also paragraphs 729 and 746.

1. In cases in which the transfer entry order is not required to be submitted to audit with the monthly account, *vide* paragraph 760, the necessary order, if not initiated by a sub-divisional officer, may be signified by the divisional officer's initials against the entry in the transfer entry book (paragraph 272).

2. There is no objection to a transfer entry covering a number of adjustments and corrections, provided that all the necessary particulars are set forth in respect of each.

P.W.A.C. 243. **269.** A transfer entry order may be initiated by the sub-divisional officer or an assistant engineer in the Buildings and Roads divisions where sub-divisions have been abolished, and should be so initiated by him in all cases falling within clauses (*a*), (*b*), (*c*) and (*e*) of paragraph 267, which come within his cognizance.

P.W.A.C. 244. **270.** The divisional officer is responsible that no transfer entry is made in the accounts unless admissible

under the rules, that a transfer entry is made as soon as it becomes necessary, and that transfer entry orders in respect of transactions falling under clauses (*a*), (*b*) and (*c*) of paragraph 267, proposed by sub-divisional officers or assistant engineers are countersigned by himself in token of acceptance.

Transfer entries should receive the special attention of divisional officers so that habitual errors and misclassifications in the accounts of subordinate officers may not remain unnoticed.

271. All transfer entry orders should set forth such explanation of the correction or adjustment proposed to be made as would establish clearly the correctness and necessity of the entry. P. W. A. C. 245.

In cases of corrections involving a reduction in the charges against the estimate of a work, it is essential not only that full particulars of the vouchers and accounts in which the erroneous charges originally appeared are specified, but also that the circumstances in which the charges were wrongly allocated under the estimate for the work are clearly set forth. It is not sufficient to state that the charges were erroneously classified previously.

272. All transfer entries ordered to be made should be registered in the transfer entry book, form no. 54, maintained in the divisional office. Entries should be numbered in separate groups for each month in the accounts of which they are to be incorporated, Roman figures being used in lieu of Article figures. Before the book is closed monthly, the divisional accountant should see that no adjustments which are required to be made under any rule are omitted. P. W. A. C. 246.

273. No transfer should be made from one sub-head to another in the accounts of a work except on the authority of a formal transfer entry order prepared in accordance with the procedure prescribed in this chapter and approved by the divisional officer. The order should be filed with the works abstract for the month in which the transfer is effected and it should not be entered in the transfer entry book. P. W. A. C. 247.

CHAPTER X

GOVERNMENT BUILDINGS

I—General

274. In addition to the departmental buildings the Public Works Department executes or controls the construction and maintenance of buildings of other administrative departments, the responsibility for the construction and maintenance of which has not been transferred by the local Government to those departments. *See* paragraph 264 of the Volume V of the Handbook.

II—Insurance of Government Buildings

275. Insurance of Government buildings is not to be effected, except in the case of specially valuable property liable to special risks, for which the special sanction of the local Government should be obtained. P.W.D.C. 300

III—Fixtures and furniture

(*a*) FIXTURES

276. Every government building should be provided with all necessary fixtures, and the repair of these should be carried out periodically as part of the repair to the building. All petty repairs of fixtures and the replacement of broken glass in doors and windows required during the intervals between periodical repairs will, however, ordinarily be carried out by the officer using the building. (*See* rule 10 of Appendix X of Volume V of the Handbook). C.P.W.C. 112.

Note—Punkah includes its suspending ropes, tubes pulleys and its pole or board and the flap attached thereto. It does not include covering for the flap, frills or pulling rope.

(*b*) FURNITURE

(*i*) *General*

277. The divisional officer will not supply nor repair furniture, screens, purdahs or tatties; nor will he perform any of the duties specified above as devolving on the departmental officer in charge. Furniture for new offices may, however, be supplied by the divisional officer and charged in his accounts, provided the P. W. D. C. 302.

special sanction of the local Government has been obtained to the inclusion of the cost of such furniture in the estimates of the offices concerned. This rule does not apply to the case of furniture for travellers' rest-houses, staging bungalows or circuit-houses, the outlay on the supply and repair of which will be treated as charges of the civil department. In the case of Public Works inspection bungalows, the furniture should be supplied and repaired at the cost of the department.

(ii) Official Residences of the Governor

P.W.D.C. **278.** The Military Secretary to the Governor is responsible for the administration of the furniture funds of the official residences of the Governor of the United Provinces, and for the upkeep of a stock list and the purchase, repair and maintenance of furniture. He shall submit to the Accountant General an annual certificate in the annexed form. During the second and fourth year of the incumbency of Governor, and at least once in every three years the certificate of verification should be countersigned by the divisional officer of the Public Works Department in token of his joint responsibility for the actual verification.

Form of certificate

Certified that all furniture in . . . . has been inspected and checked with the stock lists maintained. I am satisfied (i) that all new supplies up to date have been correctly brought on to the inventories, (ii) that the inventories are correct in all respects, (iii) that the articles in stock agree with the inventories, (iv) that sale-proceeds have been properly accounted for, and (v) that sanctions of competent authority exist for writing off all articles taken off the inventory.

IV—Purchase and sale of Government Buildings

(a) PURCHASE OF BUILDINGS

P.W.D.C. 304. **279.** No building may be purchased without the orders of the local Government, to whom a survey and valuation report by the divisional officer, approved by the superintending engineer, should, in all cases, be submitted.

(b) SALE AND DISMANTLEMENT OF BUILDINGS

P.W.D.C. 805. **280.** Permanent government buildings may be sold or dismantled under the orders of the local Government

or any subordinate authority to whom power has been delegated

Temporary buildings erected during the construction of a work may, under the sanction, previously obtained, of the superintending engineer, be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served. It is the duty of the divisional officer to report when, in his opinion, any building or other property of the Government in his charge ought to be sold or dismantled.

V—Hire of office accommodation for officers

281. (1) The superintending engineers may fix the amount of rent for their office accommodation within the following limits, any higher rent being fixed by the local Government : P.W.D.C 306.

When the accommodation is provided in a separate building	Rs.100 a month.
When the accommodation provided in a building partly used as a private residence ..	One half the total rent subject to a maximum of Rs.45 a month.

(2) When it is necessary to hire a separate building for the accommodation of offices of superintendents of works or divisional officers, the amount of office rent to be paid by Government will be fixed by the superintending engineer, up to a maximum of Rs.100 per mensem, any higher rent being fixed by the local Government.

(3) When divisional officers and superintendents of works provide accommodation for their offices in the building (not being a government building) in which they reside, they may, under the orders of the superintending engineer, be allowed to draw office rent up to Rs.30 a month, chargeable in the monthly contingent bill. In special cases the office rent may, at the discretion of the superintending engineer, be increased to a maximum of Rs.45 a month; but in no case should it exceed half the rent of the whole house subject to the same maximum.

(4) When a sub-divisional office is necessarily accommodated in the sub-divisional officer's residence (not being a Government building), the sub-divisional officer may, under the sanction of the superintending engineer, be allowed a fair proportion of the rent actually paid for

the house he occupies on account of the accommodation which he necessarily has to provide for the office establishment attached to his sub-division, up to a maximum of Rs.20 per mensem. The superintending engineer may fix a higher rent up to one-half total rent subject to a maximum of Rs.45 on the following conditions:

(i) In calculating the accommodation set apart for office purposes, no allowance should be made for a separate room, apart from the office, to be occupied by the sub-divisional officer.

(ii) The sub-divisional officer's immediate superior must certify both as to the amount of necessary accommodation and that it is actually available and suitable in the house in question.

(iii) He must also certify that no Government building is available, and that no suitable separate building can be hired for the purpose at a less cost.

If the building is a private one, the rent to be paid by Government should be limited to one-third its actual rent and to Rs.20 per mensem. In the case of a building hired specially as a sub-divisional office, the rent to be paid will be fixed by the superintending engineer up to a maximum of Rs.20 per mensem. In special cases the superintending engineer may fix a higher rent not exceeding Rs.100 per mensem, any higher rent being fixed by the Government.

Note—When it is found necessary to hire a private building for use as an office, or combined office and residence, a lease should invariably be executed. The lease should be executed on the standard form drawn up by government conveyancer, or where such a standard form does exist, the draft of the lease should be drawn up in consultation with that officer.

VI—Renting of buildings

P.W.D.C. 309

282. No government building in charge of the department may be occupied as a private residence without the consent of the divisional officer except under the orders of superior officers or of the local Government. *See* also paragraphs 290 and 290A of this Volume.

P.W.D. 310

283. On no account is a church, chapel, mosque, temple, tomb or other building devoted to religious use, to be occupied as a dwelling house or for any other pur-

pose without the consent of the principal civil or political authority on the spot, *see* also paragraph 384.

VII—Taxes

284. Municipal taxes on Public Works buildings or buildings occupied as residences are payable by the department occupying them and are debitable to that department. In the case of buildings occupied as residences, taxes which are by local rule or custom ordinarily leviable on tenants should be paid, subject to note I below, by the occupant during the term of his occupancy, even though he be entitled to quarters rent-free. If by local rule or custom the tax is chargeable to the owner it will be payable by the Government and will be ordinarily adjusted as part of the cost of maintenance. [*See* Fundamental Rules 45A-III (*a*) and (*b*) and 45B-III (*a*) and (*b*).] The responsibility for the acceptance of the assessment rests with the divisional officer in charge of the building, and, on the divisional officer recording his acceptance, the payment will be arranged for by the department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under the ordinary municipal law, and recourse should not ordinarily be had to the special provisions of Act XI of 1881. No municipal [illegible] on government buildings situated in [illegible] of Appendix X to Volume V of the Handbook. P.W.D.C. 311.

Note 1.—(a) Taxes which are levied by local rule or custom are treated by the Government as part of the rent. Thus, if the building is occupied by a government servant who pays rent for the same, the amount due from him for rent plus owner's taxes is limited to 10 per cent. of his emoluments. If the building is occupied by a government servant rent-free, no part of the owner's taxes is recovered from him.

(b) As regards taxes which by local rule or custom are recoverable from tenants and may thus be considered as service taxes, the following rules apply:

(i) Such taxes must be paid by the government servant occupying a government building without payment of rent.

(ii) Exemptions from the payment of such taxes or reduction on the amount of the taxes in cases in which government servants, who by reason of the nature of their duties occupy more expensive residences than they would if they were left to make their own arrangements, require the sanctions of the local Government. If owing to changes of government servants there is likely to be difficulty in recovery, the local Government may fix a lump sum for recovery in the case of each residence. But charges which are levied not on the basis of rental but as payment for a definite amount of service rendered, *e.g.*, the quantity of water or electric light supplied, must be paid in full by the occupants.

(c) In cases in which the amount of tax payable to the municipality in respect of a building has to be borne partly by the government servant

occupying the building and partly by the Government, the tax will be paid in full by the Government in the first instance and the amount payable by the government servant will be recovered from him.

NOTE 2—For further instructions regarding the payment of municipal taxes *see* Appendix 46 of the Buildings and Roads Branch Manual of Orders.

NOTE 3—Recourse to the special provisions of Art XI of 1881 should be had only when an amicable (though possibly arbitrary) settlement with the local authority has failed in cases when the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax, *e.g.*, when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it.

P.W.D.C 312. **285.** In the case of official residences of the Governor the taxes are paid by the Public Works Department and not from the Governor's contract grant.

VIII—Sanitary, water-supply and electrical installations

P.W.D.C. 313. **286.** All works and repairs in connexion with sanitary, water-supply and electrical installations to government buildings under the control of the department should be carried out by, or through the agency of, the department, except in special cases under the orders of the local Government. (*See* also paragraphs 276 and 277 of Volume V of the Handbook.)

IX—Buildings of the [illegible] (1) of Appendix I-B.

P.W.D.C. **X—Registers and plans of buildings**

(*a*) REGISTER OF BUILDINGS

P.W.D.C. 315. **288.** Each superintending engineer will keep a register (in form no. 28 of Volume V of the Handbook) of all buildings in charge of the department within his circle, and each divisional officer a similar register of all the buildings within his division. In these registers the value of the land comprised in a property will be shown separately from the value of the building or buildings thereon the value of each separate structure being also shown separately. In the case of a purchased property the price paid will be apportioned between the various items comprising the property, *e.g.*, land, main building, servants' quarters, compound wall, well, etc.

(*b*) PLANS OF BUILDINGS

289. In case of buildings and works borne on the returns of the department the divisional officer will be held responsible that plans of such buildings are corrected on completion of any alterations. P.W.D.C. 31 P.

XI—Terms of Occupation of Government Residences

290. The rules regarding the occupation of government residences contained in paragraph 291B and 291C of Volume V of the Handbook should be strictly followed.

XII—Renting of non-residential buildings

290A. Rules contained in paragraph 291D of Volume V of the Handbook, should be followed when a non-residential building is let to a private person for residential or business purposes or is allotted to a government servant as a residence. If a lease of the building is granted under paragraph 291D of Volume V, it will be sanctioned by the Superintending Engineer, while the rent will be sanctioned by the Executive Engineer.

CHAPTER XI

Revenue Receipts

A—GENERAL

P.W.A.C. 248.

291. Departmental revenue is assessed and realized in accordance with rules prescribed by the Local Government in the Irrigation and the Buildings and Roads Manuals of Orders. When collected, it should be correctly brought to account in accordance with the classification prescribed in Appendix I.

P.W.A.C. 249.

292. Consistently with the provisions of the rule in this chapter, the detailed rules of account procedure relating to revenue receipts have been prescribed by the authorities of the department and will be found in the Manuals of Orders above referred to. *See* also paragraphs 67, 73 and 78.

P.W.A.C. 250.

293. Distinction must be made between receipts which are finally creditable to the revenues of the Province as departmental revenue and transactions which represent merely such cash or other value received as has either to be eventually repaid or to be utilized to meet the cost of some service to be rendered or already rendered or to be taken in reduction of expenditure previously incurred. Receipts of the latter class are creditable to the debt, deposit, remittance or expenditure head concerned and are not subject to the rules of this chapter; *see* also statement E of Appendix I.

1. For appropriation of unclaimed balances lying in the deposit accounts, *see* paragraph 622.

2. Receipts in connexion with municipal and district fund works which are realized by officers of the department are creditable to the head "Deposits of local funds" under the local ledger head concerned.

P.W.A.C. 251

294. (*a*) It is not permissible, except in the case of storage on sales of stock on credit, to credit revenue to the head concerned until it is realized, but divisional officers are responsible that demands are made as revenue falls due, that steps are taken with a view to effect prompt realization of all revenue, regular or occasional, and that proper records are kept to show, in respect of all items

of revenue, recurring or non-recurring, the assessments made, the progress of recovery and the outstandings debts.

The object of this rule is that all classes of revenue, whether accruing from property of any kind, from leases of rights and concessions (e.g., rights for fishing, grazing, etc., and use of water-power) or from any other source are properly watched.

(*b*) The recovery of all debts should receive the special attention of the divisional officer and no debts should be remitted or written off except under the orders of competent authority.

B—IRRIGATION REVENUE COLLECTED IN THE CIVIL DEPARTMENT

P.W.A.C. 252.

295. When revenue from irrigation works is realized in the civil department, the procedure described below should be observed :

(*a*) The collections made in the civil department are paid direct into treasuries. They are brought to account to the credit of the revenue heads concerned in the Principal Auditors' office without being passed on to the divisional officer for adjustment.

(*b*) The divisional officer receives from the collector a monthly statement of the amounts realized, to enable him to watch the progress of recovery against demands or assessments.

(*c*) The divisional officer should submit to the Principal Auditor half-yearly statements as prescribed in the Irrigation Manual of Orders showing, separately for each civil district, the monthly realizations, as compared with the assessments, in respect of each canal or other work.

(*d*) The Principal Auditor should maintain a register showing, separately for each canal or other work, the monthly realizations pertaining to the different divisions.

(*e*) The Principal Auditor should bring to the notice of the Chief Engineer any marked shortcoming of revenue realizations, as compared with the budget estimate and the assessment of the year, but this will not relieve the authorities of the department of their responsibilities as prescribed in the local rules referred to in paragraph 292.

C—RENTS OF BUILDINGS AND LANDS

I—Demands and Recoveries

(*a*) From private persons

296. When a public building, land or other property is let to a person not in the service of the Crown, the full assessed rent must be recovered in advance. In the case of public buildings rent will be assessed in the manner laid down in paras. 291B and 291D of volume V of the Handbook. *See* also paras. 290 and 290A of this volume. P.W.A.C. 253.

(*b*) From Government servants and pensioners

297. The recovery of rents from government servants occupying rentable buildings may be made by deduction from pay bills or in cash as laid down in chapter IV of volume V of the Handbook. The instructions contained in those rules should be carefully observed by the Public Works officers. P.W.A.C. 254.

298. Where rent is recoverable in cash, a bill in suitable form should be sent to the tenant on or before the last day of each month and he should be required to pay in the rent before the expiry of the following month. P.W.A.C. 255.

299. Amounts recovered by treasury officers in the Province will not be passed on to the divisional officer, for adjustment in his accounts, as the Principal Auditor will credit the revenue heads (and canal, etc.,) concerned, direct in his own books. The divisional officer should, however, credit the accounts of the tenants in the register of rents of buildings and lands, form no. 49 (paragraph 308), with the recoveries as certified by the treasury officer. P.W.A.C. 257.

1. The Principal Auditor will forward to the divisional office for verification the statements in form no. 3 of volume V of the Handbook received during a month, in his office with the accounts of ten per cent. of the treasuries selected by him. The divisional accountant should compare these statements with the corresponding entries in the register of rents of buildings and lands (form no. 49), see that no statement pertaining to that treasury has been omitted to be sent by the Principal Auditor and take steps to revise the assessment of rents of government servants whose rates of emoluments have been altered by the Principal Auditor.

300. Recoveries made by other treasury officers and disbursing officers should be credited to the accounts P.W.A.C. 258.

of tenants in the register of rents of buildings and lands, form no. 49, and adjusted in the divisional accounts by debit to the remittance head concerned, on the authority of the certified statements received back from them, without waiting for the intimation of the corresponding credit from the Principal Auditor, *vide* rule 1 to paragraph 654.

Statements received from disbursing officers and submitted to the Principal Auditor along with the divisional accounts will be sent periodically to the audit officers of the circles or departments concerned for verification, and the procedure indicated in rule 1 under paragraph 299 will then be followed in respect of the verified statements.

P.W.A.C. 259.

301. A tenant who is a government pensioner, should be treated as a private individual for the purpose of these rules. But if he desires to make payments by deductions from his pension, recoveries from him may be made through the treasury officer or other disbursing officer concerned, on the pensioner furnishing the divisional officer with a written request authorizing such deduction. This authority should be transmitted to the treasury or disbursing officer with the first demand.

D—REFUNDS AND REMISSIONS

P.W.A.C. 262.

302. Remissions of irrigation revenue allowed before collection should be treated as reductions of demands. Cash repayments of such revenue after collection should be taken in reduction of receipts and debited to the sub-head '*Deduct*—Refunds' under the minor head 'Direct receipts'; *see* Appendix I.

P.W.A.C. 263.

303. Before a remission or refund of any kind, otherwise in order, is allowed, the original demand or realization, as the case may be, should be traced and a reference to the remission or repayment should be so recorded against the original entry in the cash book and other accounts as to make the entertainment of a double or erroneous claim impossible. Any acknowledgment previously granted should be taken back if possible and destroyed, a note of the repayment being, in any case, recorded on the counterfoil of the receipt.

303A. All proposals involving the remission or write off of rents of residential buildings should be dealt with in the manner laid down in paras. 291 and 291-A of the Financial Handbook, Volume V.

E—ACCOUNTS PROCEDURE

I—Registers of Revenue

304. All revenue receipts of the division should be classified and abstracted in a register of revenue, form no. 46, maintained in the divisional office. The receipts relating to each project for which a separate revenue account is kept, should be registered separately, and all the other receipts pertaining to a major head should be booked collectively. The receipts relating to the transactions of the Central Government, if any, should be recorded separately. *See* paragraph 90. P.W.A.C. 264.

305. In this register a column is opened for each minor head of revenue (and heads subordinate to it) other than "*Deduct*—Refunds," for which a single deduction is made from the total revenue of the month the details of the charges making up the figure to be deducted being recorded in a separate register of refunds of revenue, which should also be in form no. 46. P.W.A.C. 265.

1. For accounts procedure in respect of refunds of rents realized, *see* rule 1 in paragraph 310.

306. All receipts falling under the minor heads receipts and recoveries on capital account, should also be abstracted in form no. 46, separately for each major head of expenditure, a separate account being kept for each project the expenditure whereon is booked separately. Receipts falling under the minor head "Recoveries of expenditure" will appear in the register of revenue for the major head concerned under three distinct detailed heads, viz., (1) establishment recoveries, (2) tools and plant recoveries and (3) other recoveries. P.W.A.C. 266.

307. In respect of rent receipts of the buildings and special services for which a subsidiary account is kept in form no. 49 (*see* paragraphs 308 and 310), it is not necessary to make entries in detail in any of the registers in form no. 46. The monthly totals only (excluding the amounts realized by treasury officers in the Province), for each class of the rents for which separate detailed heads have been opened under the minor head "Rents", should be transferred from form no. 49 to form no. 46. P.W.A.C. 267.

II—Register of Rents

P.W.A.C. 268.

308. A register in form no. 49 (Register of rents of buildings and lands) should be maintained in the divisional office to show the monthly assessments, realizations and balances of rents, of all residential buildings (including office buildings used as residences) and of such other buildings, lands, etc., as may be available for being let. No building other than those falling within the categories specified in clauses (*a*) and (*b*) of article 301 of the Account Code or site should be excluded from this register on the plea that it is intended to be occupied rent-free or is not likely to be rented, but all such buildings may be grouped separately.

1. Private buildings which have been hired for use as residence or are used as such, wholly or in part, should be included in this register.

2. Rent-free quarters for menials need not be entered in this register except when allotted to persons from whom rent is recoverable. Nor need rest-houses and other travellers' bungalows be entered although rent receipts from them are also treated as rents of buildings, which are required to be booked under the minor head "Rents".

3. In the Irrigation Branch of the department, land attached to residential buildings should be included in this register, while revenue from lands other than those attached to residential buildings should be watched through vernacular registers, which should be checked in detail by the divisional accountant, either monthly or quarterly as may be considered convenient

P.W.A.C. 269.

309. The entries relating to the assessment of rent should be made month by month, and for this purpose arrangements should be made to obtain timely intimation (with full particulars) of all changes of tenancy from the subordinates in charge of the properties.

If any property is occupied free of rent, or if the rate for any month's emolument is neither the standard rate nor the 10 per cent. of the occupant's emoluments, a suitable remark (quoting authority) should be made against the entry relating to it. If a government servant is not entitled to but is actually allowed the benefit of the 10 per cent. concession [recognized by Fundamental Rule 45-A-IV(*b*) or 45-B-IV(*b*)] a reference to the specific orders of Government allowing it should be recorded in the remarks column of the register of rents.

P.W.A.C. 270.

310. The total realizations of each month should be abstracted at the foot of the register, so as to show separately (1) cash realized in the division, (2) recoveries by other disbursing officers adjusted in the divisional accounts (paragraph 300), and (3) recoveries by treasury officers of this province adjustable in the account office (paragraph 299), for both rents of buildings and rents of lands, etc. If any buildings are provided with special services such as furniture, etc., for which rent is charged separately, the

account of rent charged for each building in respect of these services should be kept separate from that of the rent of the building itself, and in the abstract also the realizations on account of each of these services should be shown separately.

Refunds of rents realized should be shown separately as *minus* realizations in the register of rents of buildings and lands, and thus distinguished from the gross realizations of rent.

CHAPTER XII

WORKS

NOTE.—The rules in this chapter do not apply to works for the execution of which officers of administrative departments are responsible and which are governed by the rules in chapter XIII of volume V of the Handbook.

A—CLASSIFICATION OF THE OPERATIONS OF THE DEPARTMENT

311. The operations of the department are divided primarily into two classes—"Original works" and "Repairs" or "Maintenance". P.W.D.C. 174.

312. The terms, "Original works" and "Repairs" are explained in explanatory note 29 to Appendix I.

313. When a building or a portion of a building or other work is dismantled, the dismantled materials may be—

(*a*) sold,

(*b*) brought on to the stock account at a valuation,

(*c*) utilized in the construction of a new work in the same building, or

(*d*) utilized in the construction of a new work in a different building.

314. Works are divided into three clases, viz., (1) petty works, *i.e.*, those costing not more than Rs. 5,000; (2) minor works, *i.e.*, those costing more than Rs. 5,000 but not more than Rs. 50,000; and (3) major works, *i.e.*, those costing more than Rs. 20,000.

B—BASIC RULES APPLICABLE TO ALL PROVINCIAL WORKS EXECUTED BY THE DEPARTMENT

315. There are four main stages connected with a project for a work, namely, administrative approval, expenditure sanction, technical sanction, and appropriation or re-appropriation of funds. C.P.W.C. 53.

(*a*) Administrative Approval

C.P.W.C. 54

316. (1) *Original*—For every work (excluding petty works and repairs) it is necessary to obtain in the first instance the concurrence of competent authority of the administrative department requiring a work. Formal acceptance of the proposal by that authority is termed " administrative approval " of the work and it is the duty of local officers of the department requiring a work to obtain the requisite approval to it. An approximate estimate and such preliminary plans as are necessary to elucidate the proposal should be obtained from the Public Works Department. The procedure prescribed in this rule will apply also to modifications of proposals originally approved if, by reason of such modifications, revised administrative approval becomes necessary, and to material deviations from the original proposals, even though the cost of the same may be covered by savings on other items.

P.W.D.C. 182.

In respect of works required not for a particular department but in the interests of the general public, e.g., communications, irrigation works and miscellaneous improvements, the necessary rules regarding submission and scrutiny of preliminary designs and estimates before a detailed estimate is prepared for the purpose of technical sanction, shall be found in the departmental manuals of the Irrigation and Buildings and Roads Branches.

C.P.W.C. 65.

(2) *Revised*—When expenditure on a work exceeds, or is likely to exceed, the amount administratively approved for it by more than 10 per cent., or where there are material deviations from the original proposals, even though the cost of the same may possibly be covered by savings on other items, revised administrative approval must be obtained from the authority competent to approve the cost, as so enhanced.

(*b*) Expenditure sanction

C.P.W.C. 55, 66 and 67.

317. Expenditure sanction means the concurrence of the Local Government to the expenditure proposed in cases where this is necessary. In all other cases the act of appropriation or reappropriation of funds (*see* paragraph 319) will operate as sanction to the expenditure concerned. The duty of obtaining expenditure

AMENDMENT TO THE FINANCIAL HANDBOOK, VOLUME-VI.

No. ..407.....

Paragraph 317

For the existing sub-paragraph as inserted by correction slip No. 340 to this paragraph, substitute the following sub-paragraph :-

"A revised expenditure sanction is necessary if the actual expenditure exceeds or is likely to exceed the amount of original sanction by more than 10% in cases where the original estimates are upto Rs. 25 (Twenty five) lakhs. In all other cases of works estimated to cost over Rs. 25 lakhs and those relating to residential buildings, any excess over the amount to which expenditure sanction has been given requires revised expenditure sanction of Government in the Finance Department.

For purposes of the above rule the Chief Engineers are authorised to pass excess over the original expenditure sanction upto 10% subject to the following conditions :-

(i) the increase is purely related to rise in the cost of material and labour.

(ii) the excess can be met by reappropriation within the overall budgetory provisions and

(iii) the Chief Engineer can pass the excess expenditure within the limits indicated above only once & any subsequent excess that may occur will require revised expenditure sanction of government."

(Correction slip No. 407 dated February 21, 1977.

(Vitta (Lakhe) Anubhag File No. 17(1)/77).

A-2-2856/x
dt. 19.9.83

उत्तर प्रदेश शासन,
वित्त (लेखा) अनुभाग-2,
संख्या स-2-367/दस-17(1)/77,
लखनऊ : दिनांक 21 फरवरी 1977

कार्यालय ज्ञाप

कार्यालय ज्ञाप संख्या स-1-3705/दस-17(3)/64, दिनांक 10-9-69 के द्वारा सभी उपयोक्ताधिकारियों को यह कहने का निदेश हुआ है कि वित्तीय नियम संग्रह, खण्ड-VI के प्रस्तर 317 का अधिक संशोधन करते हुये रू० 25 लाख तक के निर्माण कार्यों के स्वीकृत आगणनों पर आपूर्ति तथा निर्माण कार्यों की दर में चढ़ोत्तरी के कारण 10% तक का अधिक व्यय स्वीकृत करने के लिये मुख्य अभियन्ता को प्राधिकृत किया जाता है। उपरोक्त अधिकार का प्रयोग संलग्न संशोधित प्रस्तर 317 में उल्लिखित शर्तों और शर्तों के अंतर्गत किया जायेगा।

2- वित्तीय नियम संग्रह, खण्ड-VI के प्रस्तर 317 का संशोधन संलग्न है।

(गोपाल प्रसाद अग्रवाल)
उप सचिव।

संख्या स-2-367(1)/दस-17(1)/77, तद्दिनांक,

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :-

(1) सचिवालय के सार्वजनिक निर्माण विभाग तथा सिंचाई सचिव शाखा के समस्त अनुभागों को।
(2) ग्राम विकास अनुभाग-4
(3) मुख्य अभियन्ता, सार्वजनिक निर्माण विभाग/सिंचाई विभाग/ग्रामीण अभियन्त्रण विभाग, उत्तर प्रदेश।
(4) अधीक्षण अभियन्ता, अल्प सिंचाई।
(5) महालेखाकार, उत्तर प्रदेश-2, इलाहाबाद।

आज्ञा से,

(गोपाल प्रसाद अग्रवाल)
उप सचिव।

sanction, where necessary, rests with the department requiring the work. Any excess over the amount to which expenditure sanction has been given requires revised expenditure sanction, which should be applied for through the administrative department concerned as soon as such an excess is foreseen.

The sanction of Government in the Finance Department is necessary in cases like the following:

(i) Expenditure on an original major work for which funds have not been expressly appropriated through provision in a grant.

(ii) Expenditure on a residential building in excess of limit of the powers of the administrative department.

(c) TECHNICAL SANCTION

318. For every work proposed to be carried out except petty works and petty repairs, and repairs for which a lump sum provision has been sanctioned by the superintending engineer, under paragraph 349, a properly detailed estimate must be prepared for sanction by competent authority. This sanction is known as technical sanction to the estimate and it must be obtained before a work is commenced. As its name indicates, it amounts to no more than a guarantee that the proposals are structurally sound and the estimates are accurately calculated and based on adequate data. Such sanction will be accorded by an officer of the Public Works Department authorized to do so. In the case of an original work, other than a petty work, the countersignature of the local head of the department on behalf of which its execution is proposed, or of such other officer of lower status as may have been empowered to accord administrative approval to it, should be obtained to the plans and estimates in token of his acceptance of them, before technical sanction to the latter is accorded. If, subsequent to the grant of technical sanction, material structural alterations are contemplated, the orders of the original sanctioning authority should be obtained, even though no additional expenditure may be involved by the alterations. C.P.W.C. 56.

NOTE—It is not essential that expenditure sanction should invariably be obtained before technical sanction is given; in some cases it may be convenient to reverse the order. No detailed estimate for any work shall be prepared until funds for the works have actually been allotted or promised by competent authority, excepting in the case of emergent work where an officer's departmental superior can call on a divisional officer for a project even if the above conditions are not satisfied.

(*d*) APPROPRIATION AND RE-APPROPRIATION

319. *See paragraphs 113 and 114.*

C—LIMITATION OF SANCTION

P.W.D.C. 183.

320. The powers of departments of the Government and of subordinate authorities to sanction expenditure on works will be found in the Book of Financial Powers, Volume I of the Handbook.

C.P.W.C. 59.

321. 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 is not avoided by the fact that the cost of each particular work in the project is within the powers of approval or sanction of a particular authority.

While no officer may sanction any estimate for a work which cannot be fully efficient unless other works are also sanctioned, if the cost of all such works collectively exceeds his power 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 the same nature, if they are otherwise mutually independent.

D—REQUISITION BY CIVIL OFFICERS

1—General

P.W.D.C. 184.

322. Applications for new buildings, and for additions or alterations to existing buildings required for the use of any department should be made by the officer of the department concerned, in communication with the divisional officer, *see* also paragraph 318 *et seq.*

P.W.D.C. 185.

323. The local head of a civil department may call upon the divisional officer to report on any proposals for additions or alterations to the buildings in his use, the execution of which is likely to be entrusted to the department and to state roughly the probable cost, but divisional officers cannot be required, except by their departmental superiors, to prepare the detailed drawings and estimates, required for the purpose of technical sanction, of projects which they consider likely to cost a sum greater than that which can be administratively approved by the local head of the department concerned, or those, however, small their probable cost, in the necessity for which they do not concur.

324. The divisional officer must in each case exercise his judgment on the demand made, giving all proper weight to the opinions of the officers of the departments concerned; but it is his duty to oppose any application of the funds at his disposal, to works of the real necessity for which he is not satisfied and in every case in which he thinks that he cannot recommend the execution of a work called for by a duly constituted authority, he should explain his objections to the officer concerned, and, if he fails to convince him, he should refer the matter for the orders of the superintending engineer. At the same time he is responsible that such references are not made unnecessarily. P.W.D.C. 186

325. The actual execution of works, asked for by civil officers, must in every case be dependent on the necessary funds being available. *See* also paragraph 294 of Volume V of Handbook. P.W.D.C. 187

II—Works relating to Official Residences of the Governor

326. The procedureto be followed in connexion with works relating to these residences are laid down in the rules reproduced in Part II of Appendix VI.

III—Procedure in regard to original petty works

327. Under paragraph 296 of Volume V of the Handbook an officer of a civil department may in special cases, arrange for the execution of petty works by the Public Works Department. In such cases the following procedure will be adopted : P.W.D.C. 188

I—The requisition will be made by the officer, for whose convenience the work is required, in form no. 32.

II—The divisional officer, or an assistant or subordinate empowered by him to act in such cases, will record on the requisition his opinion as to what work should be done, and give on the face of the requisition a rough estimate of the probable cost.

III—The acceptance by the responsible civil officer of the estimate as sanctioned by the divisional officer will be sufficient authority for the execution of the work.

IV—In case the civil officer is not satisfied with the report of the deputed subordinate of the department he should refer the matter to the divisional officer.

IV—Procedure in regard to original minor and major works

328. The following procedure will be adopted by the divisional officer for the execution of such civil works as are to be constructed by the department under the provisions of the rules in paragraphs 264 and 297 of Volume V of the Handbook :

I—The divisional officer, on receipt of sanction of the Local Government, will call for, from the local officer, all necessary data to enable him to prepare either a preliminary proposal or a detailed estimate as he may deem necessary and submit the same for administrative approval to the authority competent to accord such approval.

II—On receipt of the administrative approval, the divisional officer should take necessary steps for the preparation of a detailed estimate, if not already done, and for its technical sanction by the competent authority.

III—After the estimate is technically sanctioned, the divisional officer will execute the work under the provisions of paragraph 294 of Volume V of the Handbook.

E—PREPARATION OF PROJECTS

I—General

P. W. D. C. 192.

329. The papers to be submitted with the project for a work will consist of a report, a specification and a detailed statement of measurements, quantities and rates, with an abstract showing the total estimated cost of each item. These documents together form what is called "the estimate" in these rules. In the case of a project consisting of several works, the report may be a single document for all the works and likewise the specification; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together. In the case of estimates for "Repairs" or "Maintenance," only the specification and the detailed statement of measurements and quantities with the abstracts will ordinarily be required. The report should state in clear terms he object to be gained by the execution of the

work estimated for, and explain the peculiarities which require elucidation, including, where necessary, the reasons for the adoption of the estimated project or design in preference to others.

330. The abstract of the estimate will show the total cost, in rupees only, of each kind of work, the only exception to this rule being the case of miscellaneous petty works which may be entered in the abstract without measurements, the estimated cost being alone given. P.W.D.C. 194.

331. The abstract of the estimate may, under instructions of the superintending engineer, be framed to show merely the quantity and cost of each completed item of artificer's work, e.g., brickwork, or it may be framed to show the cost of labour and materials separately. The adoption of either form of abstract should be determined with reference to the mode in which it is proposed to carry out the work. If it is proposed to contract for the completed item of artificer's work, such as masonry, etc., then the first mentioned form of abstract will suffice; if it is intended to purchase or procure materials and to employ labour for construction separately, then the second form of abstract will admit of a closer, easier and, earlier check on the outlay and it will therefore be preferable. P.W.D.C. 195.

332. In addition to the usual charge of 5 per cent. for unforeseen contingencies, all incidental expenditure which can be foreseen, such as compensation for or cost of land, sheds for workmen and stores, should be separately provided for in the estimate. The provision for contingencies may not be diverted to any new work or repair which is not provided for in the estimate, and of which the cost exceeds Rs. 2,500, without the sanction of the superintending engineer. P.W.D.C. 196.

333. The rules regulating the inclusion in estimates of the approximate cost of establishment and tools and plant will be found, in respect of irrigation projects, in paragraph 336, and in respect of other works in Appendix V. P.W.D.C. 197.

334. Estimates for works on which it is intended to use prison labour will, as in the case of free labour, provide for the full market, value of the work to be done, but a note of the reduction, if any, to be effected thereby should be made at the foot of the abstract of the estimate. P W.D.C. 198.

P.W.D.C. 209

335. The following procedure will be followed in preparing and submitting schemes for roads financed from the Central Road Fund which are sanctioned by the Central Government :

"(1) A brief memorandum should accompany the scheme giving a general description of the project and its position.

(2) A copy of the standard road map of the Province should be sent with the position of the scheme clearly marked thereon unless the memorandum or description of the project will enable the precise position to be identified in the standard road map already with the Central Government.

(3) The railway administration concerned with the scheme should be fully and freely consulted from the early stages and should be furnished with the full particulars of the scheme. The views of the railway administration and the provincial Board of Communications should accompany the proposals sent to the Central Government."

335-A. When the preparation of an estimate is entrusted to a firm of architects or consulting engineers the scale of fees laid down in Annexure A to paragraph 305 of the financial Handbook, Volume V, shall apply.

II—Estimates for Irrigation works

P.W.D.C. 215.

336. (i) The complete estimates for an irrigation project should include indirect as well as direct charges. The main headings are as follows:

Direct charges	1. Works. 2. Establishment. 3. Tools and plant (ordinary). 4. Provision for leave salary and pensionary charges—11 per cent.
Indirect charges	Capitalization of abatement of land revenue on area occupied by works.

(ii) The items included under the head "Works" should be classified under the prescribed main and subsidiary heads of account.

(iii) The cost of surveys, including expenditure incurred prior to the submission of the project, should be included in the estimate.

(iv) The provision to be made for establishment and tools and plant should ordinarily include 20 per cent. on the estimate of works outlay for establishment, 2½

per cent. for tools and plant and 1 per cent. for audit and accounts. Other percentages for establishment and tools and plant may be adopted with the sanction of Government if found to approximate more nearly to actuals, provided that the percentages adopted are justified by comparison with past actuals.

1. This rule will not apply to any large irrigation project which it is known will constitute the sole charge of one or more superintending engineers. The estimate for such a project should provide for actual anticipated charges on account of superintending engineers and other establishment, *plus* a suitable charge on account of the cost of the Chief Engineer's establishment and the usual 1 per cent. on the estimate of works outlay for audit and accounts, as also the actual anticipated cost of tools and plant.

2. In the case of irrigation projects, for which neither capital nor revenue accounts are kept, it is unnecessary, except in the case of large surveys for new irrigation projects referred to in clause (v) below, to enter provision for establishment and tools and plant in the estimate unless, for any reasons, it may be deemed desirable to do so in order to forecast the ultimate result of the project.

Note 1. Auditor General has ruled that the method of allocation of establishment charges to Capital at 20 per cent. on the works outlay as laid down in clause (iv) above unnecessarily increases capital expenditure and makes schemes of new channels or extensions of channels, which are really remunerative appear unremunerative and consequently difficult of acceptance by the Finance Department. He has accordingly agreed to the procedure that, with effect from the year 1937-38, if such capital works are constructed in a revenue division, only the actual cost of additional establishment entertained for such works should be debited to capital and provided for in the construction estimates instead of the percentage charges on account of establishment as at present laid down.

2. Other overhead charges as indicated in the accompanying sample form (Form A) should continue to be provided in the estimates referred to in paragraph 1.

3. In order to enable the Accountant General, United Provinces, to allocate correctly the above establishment charges to Capital the following instructions are issued:

(a) Separate salary and travelling allowance bills should be prepared for the additional establishment employed. The name of the project the major head of account and authority should be entered in red ink on the top of the establishment bills.

(b) The contingent charges paid to such establishment should be billed for separately and charged to Capital.

(c) Provision for the additional establishment required for the construction of capital works should be made separately in the establishment budget under the primary units, salary, travelling allowance and contingencies.

The following information should be noted against such provision :
(1) Name of work.
(2) Name of project.
(3) Authority.

(v) Estimates for large surveys for new irrigation projects should, however, provide only for a charge of 5 per cent. on the cost of special establishment to cover the supervision charges thereon.

FORM A

(Referred to in note (2) under para. 336)

——Canal——Division

Project for the construction of——*Minor*

GENERAL ABSTRACT OF COST

Class	Main head	Sub-head	Details	Quantities	Rate		Amount	Total
					Rs.	Per	Rs.	Rs.
68-A. Construction of Irrigation Works, the cost of which is met from Loan Funds— (1) Productive Works—1. Works— (3) Distributories.		A—Preliminary.	Levelling and setting out.	3 miles	10	mile	30	
			Jungle clearance	3 ,,	10	,,	30	
			Contingencies ..	Rs. 60	5	%	3	63
		B—Land.	Permanent land	7 acres	250	acre	1,750	
			Contingencies ..	1,750	5	%	88	
								1,838
		C—Works.	As per schedule of masonry works.	4 lakhs	4	%	1,600	3,000
		D—Earth work.	Earth work ..	c.ft.				
			Contingencies ..	1,600	5	5 %	80	
								1,680
		E—Miscellaneous.	Mile stones ..	3 nos.	10	each	30	
			Furlong and boundary stones ..	55 ,,	3	,,	165	
			Bed bars ..	18 ,,	5	,,	90	
			G. I. pipes ..	150	r. ft.	1/12	263	
			Contingencies ..	548	,,	Rs. 5%	27	575
								7,156
			Total works ..					
			DIRECT CHARGES *Establishment charges*					
			Overseer for 6 months.	1	100	month	600	
			Travelling allowance.		Lump sum		200	
			Contingencies ..				50	
			Total ..				850	
			Leave and Pensionary charges	850	11	%	94	
			Tools and Plant ..	7,156	2 1/2	%	179	
			Total Direct charges.					1,123
			INDIRECT CHARGES					
			Audit and Accounts	7,156	1	%	72	
			Capitalized abatement of land revenue for 20 years at Rs. 5 per acre per year	7 acres	100	acre	700	
			Total, Indirect charges.					772
			GRAND TOTAL ..					9,051

III—Repairs

(*a*) General

337. Repairs are ordinarily of three kinds: *first*, those which as a matter of regulation are carried out periodically, and which are usually of the same quantity from time to time, such as the painting and whitewashing of a building or a new coating of metal on a road; *second*, those which are not done as a matter of regulation periodically, but which it is convenient to carry out, so far as may be necessary, at the time of periodical repairs; and *third*, such occasional or petty, repairs as become necessary from time to time, and which may have to be carried out between the times of periodical repair. P.W.D.C 220

338. Except in the cases contemplated in paragraph 349, provision for repairs of the first two kinds should be made in annual estimates, and for the third kind in separate requisitions as the occasion may require. P.W.D.C. 221.

339. A separate estimate should be prepared for the maintenance of each work, or of each class of building in each district, or of a portion of a work or group of works as detailed in the budget. Attention to this point is necessary, for in the principal accounts the total outlay against each estimate being alone posted, it is only by recording the outlay year after year on the maintenance of each particular set of buildings or works that useful comparisons can be made. P.W.D.C. 222.

340. Each ordinary annual maintenance or repair estimate should include the whole expenditure which it is anticipated will be incurred during the financial year on the maintenance of the work concerned. P.W.D.C. 223.

341. Repairs estimates should, like those for original works, provide for the removal of all rubbish which may have accumulated, filling in unsightly pits etc., round the buildings; all works establishment employed specially on the work : and, under separate sub-heads, all watchmen sanctioned by competent authority for the care of vacant buildings, guarding works, working sluices, etc. P.W.D.C. 224.

Note 1. The pay of inspection house chowkidars of the department is charged to the repairs estimates of the buildings concerned and not to establishment contingencies.

Note 2. The duty of cleaning the compounds of residential buildings devolves on the tenants. Such charges should not, therefore, be provided for in the repairs estimates of those buildings.

P.W.D.C. 225.

342. The sanction to an ordinary repair estimate lapses on the last day of the financial year. If, however, inconvenience would arise in any exceptional case from the stoppage of the work at the end of the year, the repairs may be carried on to completion, the expenditure incurred in the new year being treated as expenditure against a fresh estimate for the new financial year.

P.W.D.C. 226.

343. Estimates for special repairs remain current till the completion of the repairs in the same manner as estimates for original works.

Exception—In the Buildings and Roads Branch, estimate for special repairs to road communications, including bridges, culverts and inspection houses, shall remain current from October 1 to September 30, after which date they shall be definitely closed and the unspent balances reported as available for reappropriation.

NOTE—When an item of special repairs is of such a nature that the work cannot be completed within the specified period (October 1 to September 30) a separate estimate should be prepared for that item and the sanction of the Superintending Engineer obtained to keep the estimate open till the work has been completed. This sanction should be communicated to the Accountant General.

P.W.D.C. 227.

344. In cases of urgency, the superintending engineer may authorize the commencement of periodical repairs in anticipation of the formal sanction to the estimate; but in such cases an approximate sum must be fixed, to the expenditure of which sanction is provisionally given, and the divisional officer will be responsible that the regular estimate is submitted at the earliest possible date.

P.W.D.C. 228.

345. In the case of descriptions of work, for the renewal of which any specific period of time has been fixed, the estimate for its repair should show the date when such item of work was last executed.

(*b*) SPECIAL RULES

(*i*) *Buildings*

P.W.D.C. 230.

346. The method of arriving at the valuation of a building with reference to repairs, is prescribed by the Local Government in the Public Works Department, subject to the proviso that the value assigned to any given building should not exceed the sum that would be arrived at were the approximate rate per superficial foot of plinth area for that class of building applied to it.

347. Where municipal or other taxes on Government buildings are payable by the government, provision for such taxes should be made in the annual repair estimate. P.W.D.C. 232.

348. The cost of petty works, such as replacement of bulbs, shades, etc., and repairs to fans and other fittings required at occasional intervals in connexion with an electrical installation in a building is ordinarily chargeable to the annual repairs grant provided for that installation.

NOTE—Bulbs are not to be treated as part of electric fittings in the case of residential buildings, *see* subsidiary rule 19E in volume II of the Handbook.

349. In the case of any building the cost of the ordinary annual repairs (excluding municipal taxes) to which is less than Rs. 2,500, the superintending engineer may prescribe, subject to revision from time to time, a lump sum limited to Rs. 2,500 (*plus* the amount of the municipal taxes, if any, payable by the government under paragraph 284 of these rules) for any one building, to cover the cost of maintenance, and within this amount expenditure will be permissible without any detailed estimate being prepared. Such lump sum should be framed after consideration of the cost of maintenance in the past and, in the case of residential buildings, should further be limited to the amount included for this purpose in the rent assessment. If in any working year the estimated cost of maintenance is more than the permissible limit given above, or if the lump sum sanctioned by the superintending engineer is exceeded, a detailed estimate must be prepared in accordance with the ordinary rules and be sanctioned by competent authority. When submitting their detailed or lump sum estimates for residential buildings, the Executive Engineers should certify that the amount is not greater than the sum allowed in the rent statement. In cases where they demand more than the normal grant, they must give their reasons." On sanction being accorded to such an estimate, the sanction of the superintending engineer to the lump sum provision will automatically be superseded for the working year in question. P.W.D.C. 233.

1. The sanction accorded to the lump sum provision referred to in this paragraph shall be held to be a sanction to an estimate for the same amount for all purposes of these rules.

2. Divisional lists of buildings the annual repairs estimates for which are less than Rs. 2,500 each, should be submitted in quadruplicate for the sanction of the deputy chief engineer early in April each year. One copy of the sanctioned list will be returned to the divisional officer, one retained by the deputy chief engineer and the other two will be forwarded to the Principal Auditor.

(ii) Roads

P.W.D.C. 234. **350.** Unless metal is to be obtained by purchase or contract, delivered on the road, the estimate should show the proposed cost, divided under "cost of collection" and "carriage"; if the metal is to be manufactured the probable outlay on each sub-head of the operation should be shown distinct from carriage.

F—CONTRACTS

I—General

P.W.D.C. 235. **351.** The recognized systems for carrying out work, otherwise than by the employment of daily labour are "Piece-work" and "Contract work." Piece-work is that for which only a rate is agreed upon without reference to the total quantity of work to be done or the quantity to be done within a given period. The term "contract", as used in these rules, does not include agreements for the execution of work by piece-work, nor does it include mere ordinary purchases of materials or stores. All other work done under agreement is termed "Contract work", and in agreements for such work, which should invariably be in writing, there should generally be a stipulation as to the quantity of work to be done and the time within which it is to be completed.

352. In the Irrigation Branch of the department a system of execution of works on "work orders" is in force. Rules on the subject are contained in Appendix VII.

353. Rules regarding the execution of works in lump sum contracts, will be found in paragraphs 405, 406 and 533 to 547.

P.W.D.C. 236. **354.** A manual for the guidance of officers of the department in their relations with contractors has been published for the general guidance and assistance of executive officers. The instructions contained in it must, however, be followed subject to a reference to competent authority before entering upon legal proceedings.

355. The general instruction contained in Appendix XIX to Vol. V of the Handbook for the guidance of departmental officers entering into contracts should also be carefully followed.

II—Contract documents

356. Before a work is given out on contract the divisional officer must prepare "contract documents" to include— P.W.D.C. 237.

(1) A complete set of drawings showing the general dimensions of the proposed work and, so far as necessary, details of the various parts.

(2) A complete specification of the work to be done and of the materials to be used unless reference can be made to some standard specification

(3) A schedule of the quantities of the various descriptions of work.

(4) A set of "conditions of contract" to be complied with by the person whose tender may be accepted.

357. If the amount of the tender is likely to be beyond the divisional officer's power of acceptance, or to be of an unusual character, he should, before publicly inviting tenders, submit the contract documents to the superintending engineer for his approval or remarks, together with a copy of the proposed advertisement for tenders, and the form in which tenders are to be submitted. If the amount of tender is likely to exceed the superintending engineer's power of acceptance, or to be of a very special nature, that officer should, in like manner, submit the contract documents to the Chief Engineer for approval. P.W.D.C. 238.

358. In works of great magnitude the contract deeds should be specially prepared by the government law officers, but for ordinary contracts, including all such as are based on tenders which a superintending engineer is competent to accept, such ordinary forms as may have been approved by the Local Government will generally suffice. P.W.D.C. 239.

359. Estimates and amounts of sanctions are to be treated as strictly confidential and officers of the department are forbidden from communicating them to any contractor, piece-worker or prospective tenderer.

NOTE—The restrictions imposed in this paragraph do not apply to percentage rate tenders.

III—Tenders

P.W.D.C. 240.

360. Tenders, which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement in the Government Gazette or local newspapers, or by notice in English and the Vernacular posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state—

(1) The place where an dthe time when the contract documents can be seen, and the blank forms of tender obtained ; also the amount, if any, to be paid for such forms of tender.

(2) The place where, the date on which and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after the date of first advertisement or notice).

(3) The amount of earnest money to be deposited and the amount and nature of the security deposit required in the case of the accepted tender.

(4) With whom or what authority the acceptance of the tender will rest.

Authority should always be reserved to reject any or all of the tenders so received without the assignment of a reason, and this should be expressly stated in the advertisement.

P.W.D.C. 241.

361. At the advertised time and place all tenders received for the same contract should be opened by the divisional officer or other officer in person, in the presence of such of the intending contractors or their agents as may choose to attend. No tender should be accepted from any person directly or indirectly connected with a service of the Crown.

P.W.D.C. 242.

362. As a rule no tender for the execution of works of any description should be entertained unless accompanied by earnest money paid to the extent which has been notified as necessary by the divisional or other officer. But in the case of works costing less than Rs.10,000, the divisional or other officer may, at his discretion, demand earnest money only from the contractor whose tender has been accepted.

Tenders for road metal collections costing less than Rs. 5,000 may be accepted without earnest money at the discretion of the divisional officer.

363. The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee, as the case may be. P.W.D.C. 243.

364. Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. In cases where the lowest tender is not accepted, reasons should, however, be recorded confidentially. In selecting the tender to be accepted the financial status of the individuals and firms tendering should be taken into consideration in addition to all other relevant factors. P.W.D.C. 244.

IV—Security for performance of contracts

365. Security for the due fulfilment of the contract should invariably be taken. The security may take the form of a cash deposit, a deposit of interest bearing securities, a deduction of 10 per cent. from the payments to be made on account of work done, or a personal bond of two persons of known probity and wealth. C.P.W.C. 89(*a*).

1. When earnest money tendered under paragraph 363 is converted into security deposit, it should be taken into account for the purpose of the deduction made under this rule, e.g., when 10 per cent. of the first monthly payment is less than the amount of earnest money no deduction will be made from it (the deduction will commence from the subsequent payment) but when it is more, only the differences between it and the earnest money will be deducted from the bill towards the security deposit.

2. Fixed deposit receipts of all the branches situated in the United Provinces of the following banks should, if offered, be accepted as security from contractors who are required to furnish security to ensure the proper execution of Government work that may be entrusted to them subject to the conditions laid down in para. 614(*e*):

(1) The Punjab National Bank Limited.
(2) The Bharat Bank Limited.
(3) The Calcutta Commercial Bank Limited.
(4) The Hindustan Commercial Bank Limited.
(5) The Calcutta National Bank Limited.
(6) The Bareilly Corporation (Bank) Limited,
(7) The New Bank of India Limited.
(8) The National Bank of Lahore Limited.
(9) The Oriental Bank of Commerce Limited, Lahore.
(10) The United Provinces Provincial Co-operative Bank Limited, Lucknow.
(11) The Comilla Banking Corporation Limited.

V—Provision in contracts for imported stores

P.W.D.C. 246. **366.** In framing contracts of any description it should be laid down that the supply of imported materials if required to any considerable extent, shall be arranged for by the Government. Such stores should either be supplied from the existing government stock or be obtained in accordance with the Stores Purchases Rules. In the case of important construction works let out on contract, such stores may be supplied by the contractor subject to the conditions given in the Stores Purchases Rules. *See* Appendix XVIII, Volume V of the Handbook.

VI—Enforcement of terms of contract

P.W.D.C. 247. **367.** Engineers and their subordinates are responsible that the terms of contracts are strictly enforced and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the legal advisers of the government. All agreements or security bonds entered into with the department by contractors for the execution of work or for securing the due performance of contracts are exempt from stamp duty.

VII—Officers empowered to execute contracts

P.W.D.C. 248. **368.** No authority lower than an assistant engineer or the officer in charge of a sub-division may accept any tender or make a contract for public works. The officers legally empowered to execute on behalf of the Governor the different classes of deeds, contracts and other instruments are detailed in Appendix VIII. This power is, however, in each case subject to the departmental rules laying down the powers of officers to enter into contracts.

P.W.D.C. 249. **369.** It is not the intention to prevent the officers mentioned in the preceding paragraph from giving out to different contractors a number of contracts relating to one work, even though such work may be estimated to cost more than the amount up to which they are empowered to accept tenders. But no individual contractor may receive a contract amounting to more than this sum nor, if he has received one contract, may he receive a second in connexion with the same work or estimate

while the first is still in force, if the sum of the contracts exceeds the power of acceptance of the authority concerned.

P.W.D.C. 249A.

370. Departures from the rules contained in paragraphs 351 to 369 will be permitted by the Local Government only in unavoidable circumstances.

The following points should be very carefully noted :

I—No authority may enter into a contract into which he is not empowered to enter under paragraph 368 and Appendix VIII, or which infringes the rule in paragraph 369.

II—No authority may accept any contract for a work until an assurance has been received from the authority competent to provide funds for the same, that such funds will be allotted before the liability matures [*vide* paragraph 375 (*a*)].

III—No authority subordinate to the Local Government may waive the provisions of paragraph 366 where the purchase of imported materials contravenes the provisions of the Stores Purchases Rules.

NOTE—Restriction I above does not apply to piece-work agreements which are not contracts within the meaning of these rules, *vide* paragraph 351.

G—SALE AND ACQUISITION OF LAND

I—Sale of Government land and immovable property

P.W.D.C. 250.

371. All Government land and immovable property should ordinarily be sold through the revenue department.

P.W.D.C. 251.

372. When any immovable Government property is made over to a local authority for public, religious, educational or any other purposes, the grant should be made expressly on the conditions, in addition to any others that may be settled, that the property shall be liable to be resumed by the Government if used for other than the specific purposes for which it is granted and that, should the property be at any time resumed by the Government, the compensation payable therefore shall in no case exceed the amount (if any) paid to the Government for the grant, together with the cost or their present value, whichever may be less, of any buildings erected or other works executed on the land by the local authority.

II—Acquisition of land

C.P.W.C. 86. **373.** When land is required for Government use the officer of the department should, in the first instance, consult the chief revenue officer of the district, and obtain from him the fullest possible information as to the probable cost of the land, together with the value of buildings, etc. situated on the property, for which compensation will have to be paid. Upon the information thus obtained, an estimate should be framed by the Public Works officer and submitted for sanction. When sanction to such an estimate has been obtained, the divisional officer or other Public Works officer concerned should refer the matter to the revenue officer who will take the necessary preliminary action for the appropriation of the land under the Land Acquisition Act, or for its acquisition by private negotiation. Should it subsequently be found impossible to obtain the land required without materially exceeding the estimate, or obtain some other plot of land in lieu of that originally proposed, the Public Works officer will submit a revised estimate for sanction. In cases where the amount claimed by the owner is largely in excess of the amount awarded by the revenue officer, possession should not be taken except under the specific orders of the authority sanctioning the work until the time has elapsed within which an appeal may be preferred.

C.P.W.C. 87. **374.** All proposals for the occupation of land within cantonment limits, forming part of an encamping ground or otherwise held for the use of the Defence Department, should be submitted in the case of land within cantonment limits, to the cantonment authority and, in other cases, to the General Officer commanding the division or independent brigade. These officers will take the necessary steps to obtain the sanction of the Defence Department of the Central Government to the proposals.

H—Execution of works

I—Commencement of work

P.W.D.C. 258. **375.** (*a*) It is a fundamental rule that no work shall be commenced unless a properly detailed design and estimate have been sanctioned, allotment of funds

made, and orders for its commencement issued by competent authority. Permission, granted by the Local Government in orders on a budget estimate, for the retention of an entry of proposed expenditure during the year on a work, conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that, before any expenditure is incurred, the above conditions will have been fulfilled. Excepting in regard to petty works, as defined in paragraphs 314 and 327, repairs of the nature contemplated in paragraph 349 and in cases of real emergency to be immediately reported and explained to the authorities competent to accord administrative approval and technical sanction, this injunction may not be infringed. On the other hand, the sanction of a design and estimate by the Local Government or any other authority conveys no permission for the commencement of expenditure on the work, unless such expenditure has been provided for in the budget estimate of the year, or provision has been made for the outlay within the financial year either by appropriation or re-appropriation. Similarly no liability may be incurred in connexion with any work until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.

(*b*) If in any case, whether on grounds of urgency or otherwise, an officer is required to carry out a work for which no estimates have been sanctioned or for which no appropriation exists (whether estimates have been sanctioned or not) the orders of the officer authorizing the work should be conveyed in writing. On receipt of such written orders the officer who is directed to carry out the work should immediately intimate to the Principal Auditor that he is incurring a liability for which no provision has been made in the budget or the appropriation made is adequate and should, at the same time, state approximately the amount of the liability which it is likely he will incur by compliance with the written orders which he has received. As the Principal Auditor will hold all such expenditure under objection, it is the duty of the officer incurring the expenditure to take immediate steps by addressing the appropriate competent authority to obtain orders either stoping the work or regularizing its execution.

376. In the absence of orders to the contrary from competent authority, a disbursing officer may continue to incur expenditure on the following classes of works from the commencement of a financial year :

I—All original works in progress at the end of the previous financial year.

II—Expenditure on repair works in progress and on ordinary regular repairs.

III—Maintenance of tools and plant and liabilities arising from the previous year in respect of any purchases.

P.W.D.C. 259. **377.** Verbal orders for the commencement work are to be deprecated as being liable to misapprehension, but in cases where such orders are given they should ordinarily be confirmed in writing as soon as possible thereafter.

P.W.D.C. 261. **378.** No work should be commenced on land which has not been duly made over by the responsible civil officers.

II—Scope of sanction

P.W.D.C. 262. **379.** The authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite project should not, without special authority, be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

Exception—The above rule* does not apply in the case of estimates for special repairs to monsoon damages.

III—Lapse of sanction

C.P.W.C. 77. **380.** The approval or sanction to an estimate for any public work other than annual repairs will unless such work has been commenced cease to operate after a period of five years from the date on which it was accorded (*see* paragraph 342).

* The orders contained in this paragraph are special for the Public Works Department, and override, in so far as estimates for works are concerned, the general rule contained in Vol. I of the Handbook.

IV—Alterations in design during constructino

P.W.D.C. 264.

381. No material alteration in sanctioned (still les in standard) designs may be made by a divisional officer in carrying out any work, without the approval of the superintending engineer. Should any alteration of importance, involving additional expense, be considered necessary, a revised or supplementary estimate (*see* paragraphs 394 to 398) should be submitted for sanction. In urgent cases, where the delay thus caused would be inconvenient, an immediate report of the circumstances must be made to the superior authority and dealt with as the case may require. In the case of material modifications of or deviations from a sanctioned estimate it is the duty of the executive officers to see that sanction of the competent authority is obtained.

P.W.D.C. 265.

382. In the case of works, the estimates for which have been sanctioned by the Government in the Finance Department no alterations or additions likely to cause an excess should be permitted without the previous approval of the Government in the Finance Department. In case, the matter is of extreme urgency a telegraphic report of the circumstances should be sent for the orders of the Government in the Finance Department.

NOTE—For the powers of subordinate authorities to sanction emergent repair works, *see* Volume I of the Handbook.

P.W.D.C. 266.

383. Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained. A revised estimate should be submitted for technical sanction should the alterations involve any substantial change in the cost of the work.

V—Miscellaneous rules for the execution of works

P.W.D.C. 268.

384. No public edifice should be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal civil or political authority on the spot, unless under the orders of the Local Government (*see* also paragraph 283).

P.W.D.C. 269.

385. All interruptions of large works in progress should be immediately reported to the superintending engineer, the causes and the probable duration of such interruptions being dully explained.

P.W.D.C. 270.

386. All unusual losses in the manufacture of materials must, on their occurrence, be reported to the superintending engineer.

P.W.D.C. 274.

387. The superintending engineer may, if he deems it necessary, direct the divisional officer to suspend the commencement or progress of any work pending the orders of the Local Government.

I—EXECUTION OF WORKS BY CIVIL OFFICERS

P.W.D.C. 279.

388. Rules for the execution of works by officers of civil departments are contained in Chapter XIII of Volume V of the Handbook.

J—CONTRIBUTION WORKS

389. The department may occasionally, with the sanction of the Local Government or other subordinate authority to whom the power may have been delegated, undertake to execute contribution works for which the outlay is provided wholly or in part from—

(*a*) funds of a public nature, but not included in the budget estimates and accounts of the Province;

(*b*) contributions from the public or private individuals.

.C.

390. Where a work is to be carried out partly from funds provided in the estimates of the department and partly from funds of the foregoing nature, the contribution will be considered as a lump sum in addition to the government grant, and the work executed in strict accordance with the procedure laid down for public works.

P.W.D.C. 282

391. The realization of contributions for churches is governed by the Ecclesiastical Rules, published by the Central Government. In other cases the contribution should be realized before any liability is incurred on account of the work. In cases where the Local Government are satisfied that the money will be forthcoming when required, they may authorize the recovery from the contributor by suitable instalments on fixed dates. No interest will be allowed on sums deposited as private contributions for public works.

AMENDMENT TO THE FINANCIAL HAND BOOK, VOLUME VI

~~No.~~ Vide F.D (A-2) Go. no. A-2/1757/GH-17(3)/74, dated 22/7/74

No. 404

. 389 :

Insert the following as note below this paragraph :

n—Chief Engineers of Public Works, Irrigation and Local Self-Government Engineering Departments have been delegated power to sanction execution of contribution/deposit work upto Rs. 50,000.

(Correction slip no. 404, dated July 22, 1974)
[Vitta (Lekha) Anubhag-2, File no. 17(3)/74]

ह०पी०—एल० 45 मा० (विशे) (974)—1974—7,000 ।

392. In cases where the department undertakes to design and construct a work wholly from the sources referred to in paragraph 389, such as a town hall or reservoir for a municipality, or a school or hospital for which funds have been raised by subscription, the following rules will be observed : C. P. W. C. 111

I—The design and estimate will, in the first instance, be drawn up in communication with the party or parties depositing or administering the funds, and must be submitted for the technical sanction of such departmental authority as the extent of the estimate would require in the case of technical sanction to an ordinary public work.

II—Provision must be made to cover the cost of establishment, tools and plant, accounts and audit and pensionary charges at such percentages as are prescribed in Appendix V.

III—Prior to the work being put in hand, a written approval to the estimate and design must be obtained from the authority depositing or administering the funds and an acknowledgment procured to the effect that in undertaking the work the department does not bind itself to complete the work within the amount of the estimate, and that the authority depositing or administering the funds agrees to finance any excess that may occur. Any material alteration in the design must be similarly dealt with.

IV—The necessary funds for the prosecution of the work must be realized and paid into the treasury either in a lump sum or in such instalments and by such dates as the Local Government may decide in each case. No advance from the revenues of the Province for such purpose will be permitted and in a case where the money is paid by instalments, the government will not be responsible for any increase in cost, or damage to the uncompleted work, caused by a temporary stoppage of the work pending receipt of further instalments.

V—It will be the duty of the officer in charge of the work to bring at once to the notice of his superiors and of the local body or individuals any

anticipated excess over the estimate, as well as to provide the fullest information in connexion with the progress of expenditure, so that no responsibility may attach to the government in the event of the work having to be stopped for want of funds.

VI—In undertaking such works it should be arranged that the extent to which the government are responsible in regard to the execution of the work is thoroughly understood both by the parties for whom the work is to be constructed and by the executive officers to whom its construction is to be entrusted.

VII—Where the work is of large magnitude, or there are any special circumstances which seem to render such a course desirable, an agreement should be drawn up under legal advice.

NOTE—For procedure to be followed in respect of ecclesiastical works for construction of which funds have been provided and are administered under the conditions stated in Ecclesiastical Rules, *see* rules (2) and (3) of Appendix 1B.

P.W.D.C. 284.

393. It must be distinctly understood that contributions on account of one work can, in no circumstances, be utilized for meeting outlay on account of another work the contributions for which may be in arrears.

K—SUPPLEMENTARY AND REVISED ESTIMATES

I—Supplementary estimates

P.W.D.C. 287.

394. 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, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

II—Revised estimates

P.W.D.C. 288.

395. A revised estimate must be submitted when the sanctioned estimate (*vide* paragraph 379) is likely to be exceeded by more than 5 per cent., either from the rates being found insufficient, or from any cause whatever, except as mentioned in paragraph 394. (*See*, however, paragraph 383).

396. When a revised estimate is submited, it must be accompained by a comparative statement on the form prescribed, and by a report showing the progress made to date. It is the duty alike of the divisional officer and of the superintending engineer to watch carefully the progress of expenditure and to see that a revised estimate is submitted directly the necessity arises. P.W.D.C. 289.

III—Supplementary and revised estimates

397. (*a*) In cases where a substantial section of an original work sanctioned by himself or by a higher authority has been abandoned, or where material deviations from the original proposals are expected to result in substantial savings on the estimate, the superintending engineer must revise the amount of the estimate and intimate both to the Principal Auditor and to the divisional officer that the amount of the expenditure sanction should be reduced accordingly. In cases where the saving is due to material deviations of a structural nature from the design originally approved and the amount of the revised estimate is greater than that up to which the superintending engineer or deputy chief engineer is empowered to sanction estimates technically, a revised technical sanction must be applied for from competent authority. P.W.D.C. 290.

(*b*) If at any time, either before or during the execution of an original work, it is found that the original estimate for it is excessive for reasons other than those mentioned in clause (*a*) above, an officer of rank not lower than divisional officer may sanction a revised estimate for it, even though the amount of such revised estimate may exceed that to which he is ordinarily empowered to accord sanction. When according such sanction he should intimate to the Principal Auditor that the amount of the expenditure sanction should be reduced accordingly.

NOTE.—For the purpose of clause (*a*) a substantial section of a project or work shall be considered to have been abandoned, if the estimated cost of the works, as revised, is less than 95 per cent. of the cost of the project or work as originally sanctioned.

IV—Utilization of completion report as revised estimate

398. When excesses occur at such an advanced stage in the construction of a work as to render the submission of a revised estimate purposeless, the excesses, P.W.D.C. 291.

if beyond the power of the divisional officer to pass, may be explained in a completion report, form no. 44, or completion statement prepared under the rules in paragraph 399.

I.—COMPLETION REPORTS, CERTIFICATES AND PLANS

I—General

P.W.D.C. 292.

399. (*a*) A consolidated completion statement in form no. 45 should be prepared monthly of all completed works other than those referred to in clause (*b*), the actual expenditure on which is in excess of the sanctioned estimate (*vide* paragraph 379) by an amount greater than that which the divisional officer is empowered to pass. This statement should show for each work or group of works the estimated amount, the outlay and the excess. In cases in which the completion statement is utilized instead of a revised estimate under paragraph 398, sufficient details must be given, if the excess is more than 5 per cent., to satisfy the authority whose sanction is necessary.

(*b*) A detailed completion report in form no. 45 need only be prepared in respect of works on which the outlay has been recorded by sub-heads,

(1) when, if the work was sanctioned by higher authority, the total estimate has been exceeded by more than 5 per cent., and

(2) when, if the work was sanctioned by the divisional officer, the total estimate has been exceeded by an amount greater than that which he is empowered to pass.

This report should give a comparison and explanation of differences between the quantity, rate and cost of the work executed and those entered in the estimate. (*See* also paragraph 379.)

1. The superintending engineer may, if he so desires, require a detailed completion report to be prepared on the completion of any other work.

2. Special rules for the preparation of completion reports of irrigation projects are given in Appendix IX.

II—Works executed on behalf of other departments

P.W.D.C. 293.

400. On the completion of an original work executed on behalf of another department, a completion

certificate in Public Works Department form no. 45B should be forwarded by the divisional officer to the competent authority in the department concerned, who should, after signing it in the space provided for the purpose (*vide* also paragraph 402), return it to the divisional officer.

In the case of repairs, the sub-divisional officer should submit a completion certificate in Public Works Department form no. 45D to the officer of the department immediately interested in the work, who, should after endorsing it with the remark that the work is in "good" order or otherwise, forward it to his departmental superior (if he is not himself the officer competent to sign the certificate). The latter officer should then transmit it to the divisional officer for disposal.

The completion certificate in the case of petty works and repairs will be endorsed on the requisition (form no. 32) and no separate certificate is required.

NOTE—When original works or repairs are executed in respect of a building under the control of the Public Works Department, which is not allotted to any particular officer during the year, the completion certificate in respect of those works may be signed by the Executive Engineer.

401. Officers of the departments requiring the work are required to fill up and sign all authorized forms of requisition, completion report or other certificate of execution that may be required by the divisional officer, in consequence of the execution of any work on their application or order. P.W.D.C. 294.

402. The countersignature of an officer of the requisitioning department merely implies, in the case of an original work, that the work has been completed and taken over, and in the case of repairs, that the building or work generally is in proper order and involves no further responsibility. If the countersigning officer is not satisfied with the work and wishes to make any remarks, he can do so over his signature, but he should bear in mind that, in making remarks which are unnecessary or irrelevant he may occasion much trouble and delay. (*See* also paragraph 404.) P.W.D.C. 295.

III—Record drawings

403. Record drawings, showing the work as actually constructed should be completed as soon as possible by the officer in immediate charge of every new P.W.D.C. 296.

work or alteration of an existing work, for approval and record by the divisional officer (*vide* paragraph 289). Completion plans, consisting of copies of the record plans of the more important works and alterations, should, if required to elucidate the report or if otherwise so directed by the superintending engineer, be prepared in the divisional office to accompany the completion report.

IV—Office of record

P. W. D. C. 297.

404. On the completion of any work in respect of which a completion report or statement is required under rule, such report or statement should be forwarded by the divisional officer to the Principal Auditor who should, after verification of the figures, transmit it to the superintending engineer. That officer should forward it to the Chief Engineer or to the Government if he is not himself empowered to deal with the excess. After disposal by the authority concerned it should be returned to the divisional office.

NOTE—In the Irrigation Branch completion reports are recorded finally in the office of the authority by whom the final fair estimate was sanctioned.

Completion plans, if any, should not be sent to the Principal Auditor but should be forwarded direct to the superintending engineer, who should attach them to the completion report on its receipt.

Completion certificates which should not be submitted to the Accountant General should ordinarily be retained in the divisional office, but in the event of unfavourable remarks having been recorded upon such a certificate by any officer of the department on whose behalf the work is executed, it should be submitted for the orders of the superintending engineer with the explanation of the divisional officer and an account of any action he may have taken.

M—WORKS EXECUTED ON LUMP SUM CONTRACT

405. In a lump sum contract, the contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specification for a fixed sum, the following being the essential characteristics :

(i) A schedule of rates is specified in order to regulate the amount to be added to or deducted

from the fixed sum on account of additions and alterations not covered by the contract.

(ii) Except as provided in clause (i), no allusion is made in the contract to the departmental estimate of the work, schedule of rates or quantities of work to be done.

(iii) Detailed measurements of the work done are not required to be recorded except in respect of additions and alterations.

1. In the hill districts of the Kumaon Division the system of auctioning contracts of the work of slip clearance may be adopted subject to the conditions (1) that the auction will be held by the district or assistant engineer and (2) that it will be one of the conditions of the contract that no concession in rates, etc. will be allowed after a contract has been given out at the bid of the contractor.

406. Before a work is given out on contract on a lump sum basis, the procedure prescribed for ordinary works for inviting tenders and entering into agreement with the contractor, *vide* paragraphs 360 to 367, should *mutatis mutandis* be followed. Otherwise also the rules regulating ordinary works apply so long as they are not inconsistent with any special rules relating to lump sum contracts.

1. In drawing up a contract document, the essential conditions mentioned in paragraph 405 must be observed closely.

2. The form of contract is prescribed by the Local Government in consultation with their law officers. The special account rules for such works contained in section H of Chapter XIV, are based on the assumption that the essential conditions will be observed in drawing up contracts, it is therefore desirable that, before a form is finally determined, the advice of the Principal Auditor should be sought on the question whether the proposed form meets the requirements of audit.

3. Security deposits should be kept for not less than six months after the work is completed or for any longer period mentioned in the contract. During this period the divisional officer should adjust any expenditure to which the contractor may become liable under the conditions of his contract.

407. "[Omitted ; *see* rule (4) of Appendix IB.]"

N—AGENCY WORKS

CHAPTER XIII

Special Rules for Irrigation Works

I—General

408. The following rules define the procedure to be adopted in connexion with irrigation projects. Throughout these rules the term 'Irrigation project' or 'Irrigation work' should be held to include also navigation, embankment, drainage water-storage projects or works and hydro-electric schemes, for which power is obtained from falls on government canals.

II—Authorities for sanctioning expenditure on projects

409. The powers of the Local Government and authorities subordinate to them to incur capital expenditure on irrigation works will be found in the Book of Financial Powers, Volume I of the Handbook.

410. Sanction to the irrigation projects the estimated cost of which exceeds Rs.10,00,000 should be obtained in accordance with the procedure laid down in Appendix IX.

411. [Omitted; *see* rule (5) of Appendix IB.]

III—Classification of works

412. Irrigation works are divided into two main categories—those for which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis, and those, the maintenance of such accounts for which is either impossible or unnecessary, either because they produce little or no revenue or because, owing to their restricted size, no useful purpose is secured in examining the returns paid by each individual work. For a *quasi*-commercial account, the maintenance of a capital account is essential, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined. Irrigation works are thus broadly classified either as those for which capital accounts are kept or as those for which such accounts are not kept.

413. Irrigation works, for which capital accoun are kept, are classified as " Productive " or " Unprodu tive ". The criteria to be adopted in deciding th questions of classification are given in paragraphs 1 to of Statement A to Appendix I. The classification of work as " Productive " or " Unproductive," as it stand from year to year will be found in the administrati accounts, prepared by the Principal Auditor.

IV—Preparation of project

414. Rules regarding preparation of canal an storage projects, the estimated cost of which exceed Rs.1,00,000, are contained in Appendix IX to this Hand book. Other rules of procedure regarding ordinar projects will be found in Chapter V of the Manual o Orders, Irrigation Branch (Fourth edition)."

415. A date for the completion of a work mus be assigned before sanction is accorded, and the sanctio unless extended, will lapse on that date.

416. In the case of new lines of embankment i is necessary that the report, accompanying the projec should show clearly the financial responsibilities of th government in connexion therewith, and the manne in which it is proposed that the outlay shall be recovered

V—Accounting of Revenue and Expenditure

417. When the annual statement of estimated receipts and expenditure of the Province is prepared the Local Government estimate on one side, the revenu likely to be realized from irrigation works during the year and, on the other side, the expenditure which it is pro posed to incur from the revenue. The account of thi revenue and expenditure is known as the " Revenue account " and such expenditure is commonly described as " financed from revenue " which is synonymous with saying " charged within the revenue account ". Expen diture " not financed from revenue " is similarly synon ymous with expenditure " charged outside the revenu account ". Resources outside the revenue account tak the form of loans, accumulated balances of previous years, and certain other sources of income not classed as revenue.

418. The heads of account, under which the Irrigation receipts and expenditure are acounted for and the notes explaining the nature of transactions, pertaining to the different heads are given in Appendix I. The following procedure should be observed in classifying expenditure on capital works :

(i) All the estimates, pertaining to capital works should be classified under the head " 68—Construction of Irrigation, Navigation, Embankment and Drainage Works ". But as expenditure on capital works may be financed either from borrowed funds or ordinary revenues, a reference to the transfer heads 19B (1) Productive or (2) Unproductive, as the case may be, should be given in brackets after the major head " 68 " as shown below in case any expenditure is met from ordinary revenues :

(*a*) 68A (1) Productive—Financed from ordinary revenues [Transfer head 19B (1)].

(*b*) 68A (2) Unproductive—Financed from ordinary revenues [Transfer head 19B (2)].

(ii) All expenditure on capital works, the cost of which is met from borrowed Funds, should be booked under the major head 68A (1) Productive.

(iii) All expenditure on capital works, financed from ordinary revenues should be booked initially under the transfer heads 19B (1) or 19B (2) according as the work is productive or unproductive.

(iv) For purposes of preparation of the *pro forma* accounts, referred to in paragraph 773, as well as the Annual Consolidated accounts of the province, the Principal Auditor carries out, at the close of the financial year, an adjustment debiting the head '68' with the total expenditure of the year, recorded under the heads 19B (i) and (ii) and crediting the same major head with the same amount by means of a *deduct* entry against the total of the major head '68' in order to arrive at the entire capital expenditure of the year, financed from all sources.

VI—Closure of construction estimates

419. For rules regarding the closure of constru tion estimates, preparation and submission of compl tion reports and the authorities who are competent t pass them *see* Appendix IX.

VII—Open Capital Account

420. For expenditure on open capital works, s rule 39 of Appendix IX.

VIII—Expenditure on Unproductive works

421. For expenditure on unproductive works, s paragraph 8 of Statement-A in Appendix I.

CHAPTER XIV

Works Accounts

A—GENERAL PRINCIPLES

422. The initial records upon which the accounts of works are based are— P.W.A.C. 271.

(*a*) the muster roll, and

(*b*) the measurement-book.

For work done by daily labour, the subordinate in charge of the work will prepare a muster roll which will show the work done by this means and the amount payable on this account. For piece-work and for contract work generally, the measurement book will form the basis of account. From the muster rolls, the subordinate will prepare the labour reports (*see* paragraph 431), and from the measurement-book, he will check (or, if so arranged, prepare) the bills and accounts of contractors and suppliers.

423. Initial accounts and vouchers connected with charges relating to works must invariably specify— P.W.A.C. 272.

(1) the full name of the work as given in the estimate,

(2) the name of the component part (or "sub-head") of it, if separate accounts are kept up for the several component parts, and

(3) the charges (if any) which are of the nature of recoverable payments and the names of the contractors or others from whom recoverable.

1. In the case of recoverable charges, it should be seen particularly that the contractors or others on whose behalf the charges are incurred do not get the benefit of any concession to which they would not be entitled if they had themselves incurred the charges.

424. (*a*) Expenditure on the construction or maintenance of a work may be broadly divided into two classes, viz. (1) Cash and (2) Stock charges. As explained in Chapters VII and VIII these charges are recorded in the cash and stock accounts respectively. P.W.A.C. 273.

(*b*) In addition to the charges falling under these main classes there are other transactions affecting the cost of a work. For example, there may be charges incurred in other divisions or departments, materials received from them, or services rendered by them, or there may be cash receipts, such as are taken in reduction of expenditure in accordance with the rules.

(*c*) All these transactions pass into the general accounts of the division in the manner described in Chapter XXV and are thence consolidated into the accounts of the province. As, however, the unit of classification adopted in the general accounts in respect of expenditure are certain heads of accounts and not individual estimates for works or contract accounts, it is necessary to maintain separate accounts in sub-divisional and divisional offices for recording (1) the cost of individual works and (2) the transactions of individual contractors. These are known as works accounts.

P.W.A.C. 274.

425. Although the primary object of the accounts of works is to exhibit simply, but accurately, the actual cost of work done, the rules frequently require the upkeep of separate accounts for the several component parts of a work which are not required to attain this object. There are two main reasons for this. In the first place, it is often desirable to have details which will satisfy the need for statistical information and for analysis of the comparative cost of various classes of work, of types of buildings, etc. The more important reason, however, is that in the case of the larger works, especially if the period of construction is a prolonged one, it would not be possible for the divisional officer to exercise efficient financial control over the recorded transactions of the cost of a work if only the total cost were recorded in the accounts of the work. The divisional officer's personal knowledge of the executive arrangements for the execution of a work, and of the actual progress of work, must be supplemented by a comparison, monthly, of the cost as recorded in the accounts with the value received in the shape of work done. This monthly comparison is obviously impossible, unless the total cost is split up into convenient parts in such a way that, as far as possible, the cost of each distinct part may be compared with the work done thereon.

426. In recording the cost of an individual work in the accounts no attempt is made to include therein any charge on account of general services, like establishment and tools and plant, the entire cost whereof is adjusted in the general accounts under the prescribed heads of classification. But if any service connected with the working estimate for a work is rendered by another division or department and the claim made by it includes an authorized charge on account of such general services, under paragraph 5 of Appendix V, such charge may be accepted and adjusted in the accounts of the work as part of the cost of the work in the same way as if the service had been rendered by a contractor. P.W.A C 275.

1. When the cost of special tools and plant is included in the cost of a work under paragraph 242 the rules in Chapter VIII regarding numerical lists or returns will apply *mutatis mutandis* and adjustments on account of the cost of tools and plant transferred to other works, divisions or departments will be governed by the rules in paragraph 257.

2. The cost of special establishment employed on the acquisition of land when chargeable to the accounts of the works concerned under paragraph 205, of Volume V of the Handbook should be treated as a part of the works expenditure.

3. Lump sum charges of establishment and tools and plant recoverable from other governments and departments, for works executed for them as a standing arrangement should not be included in the accounts of the works, but dealt with under the rules in Appendix V.

427. Primarily the divisional officer is the responsible disbursing officer of the division. Rules detailing the authorities competent to prepare or examine contractors' bills or other demands for payment, and the authorities empowered to make payments theron, are laid down in the manuals of orders of the department. Subject to any such rules, the divisional officer may authorize a sub-divisional officer to make payments chargeable against the general sanctions of competent authority to expenditure on works. P.W.A.C. 275A.

B—CASH PAYMENTS

1—Introductory

428. Cash charges on works consist of payments (1) to labourers and members of the work-charged establishment, of their wages and (2) to contractors and others for work done or other services rendered. The cost of materials procured specially for works is charge to the P.W.A.C. 276.

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accounts of works by transfer credit to the " Purchases " account, but payments to suppliers are governed by the same rules as payments to contractors for work done.

The general rules relating to cash payments and vouchers in paragraphs 153 to 157 apply to all these classes of payments. Only special rules are, therefore, set forth in this chapter.

II—Payments to Labourers

(*a*) Departmental Labour

(*i*) *Muster Rolls*

P.W.A.C. 277.

429. With the following exceptions, all persons engaged departmentally for the execution of works are considered as day labourers and their wages should be drawn on muster rolls, form no. 21, and charged to the estimates of the works on which they are employed :

(1) Permanent and temporary employees of the division whose pay is charged to the head " Establishment."

(2) Members of the work charged establishment as defined in paragraph 667.

P.W.A.C. 278.

430. Muster rolls should be prepared and dealt with in accordance with the following rules, form no. 21 being used, except in the Buildings and Roads divisions for which a modified form of muster roll of daily labour (in form no. 21A) has been prescribed :

(*a*) One or more muster rolls should be kept for each work, but muster rolls should never be prepared in duplicate. It is permissible, however, to keep one muster roll for labourers employed upon several small works, in cases in which no harm can result if the total unpaid wages are regarded as relating only to the largest work in the group.

(*b*) Labourers may be paid more than once a month and the period covered by each payment may be determined locally ; but separate rolls must be prepared for each period of payment.

(c) The daily attendances and absences of labourers and the fines inflicted on them should be recorded daily in part I of the muster roll in such a way as :

(i) to facilitate the correct calculation of the net wages of each person for the period of payment,

(ii) to render it difficult to tamper with, or to make unauthorized additions to, or alterations in, entries once made, and

(iii) to facilitate the correct classification of the cost of labour by works and sub-heads of works where necessary.

(d) After a muster roll has been passed by the sub-divisional and divisional officers, payment thereon should be made as expeditiously as possible. Each payment should be made or witnessed by the official of highest standing available, who should certify to the payments individually or by groups, at the same time specifying, both in words and in figures, at the foot of the muster roll, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded in part II, the register of arrears, before the memorandum at the foot of the muster roll is completed by the person who made the payment.

NOTE 1.—In the Buildings and Roads Branch of the department, the musterrolls shall be prepared by the subordinate in direct charge of the work and, unless they do not exceed Rs.25 in amount and are to be paid from his permanent imprest, should be submitted to the Assistant Engineer, or Assistant Executive Engineer in charge of the Section or authorized sub-division. The latter officer will give the pay order only after the muster rolls have been pre-audited by the accountant, in the case of a divisional office, or checked by the head clerk in the case of a sub-divisional office. The Assistant Engineer or Assistant Executive Engineer will be responsible for their correctness, and for the disbursement of the wages of the labourers.

NOTE 2. (i) The following officials in the irrigation Branch may make payments on muster rolls, up to the extent mentioned against each, without obtaining the previous sanction of the sub-divisional and divisional officers, provided daily reports are despatched to the sub-divisional officer showing the number of labourers employed and the approximate quantity of work done.

(i) Canal sub-overseers, overseers, line inspectors, assistant line inspectors in charge of independent sections in hydro-electric divisions and unpaid stipendiary and work charged engineer students—Rs.25.

(ii) Work charged assistant mechanical engineers—Rs.50.

(2) Sub-divisional and divisional officers may—

(*i*) debit any portion of the expenditure so incurred, which they consider to be extravagant, to the disbursing officer concerned and recover it from the latter;

(*ii*) extend the limit of Rs. 25 fixed above, to Rs. 50 in the case of selected men holding one of the posts mentioned against item (1) in paragraph 1 above;

(*iii*) withdraw entirely the authority of a person holding one of the posts mentioned in items (1) and (2) in paragraph 1 above, to make payments on muster rolls in anticipation of sanction, if he is considered to be unreliable.

(*e*) Unpaid items should subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified to in part II in the same way as payments of current items. It is optional, however, with divisional officers to adopt any other alternative method of making payments of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries made in part II of the muster roll under clause (*d*), that a systematic record of such payments is maintained and that suitable precautions are taken to prevent double payments. (*See* also paragraph 510.)

(*f*) Wages remaining unpaid for three months should be reported to the divisional officer, who will decide in each case whether the liability as an amount available for payment should continue to be borne in the accounts of the work concerned as exhibited in the sub-divisional record prescribed in clause (*e*).

NOTE—For action to be taken on the completion of the work, see paragraph 503.

(*g*) In part III of the muster roll form should be recorded the progress of work done by the labour shown thereon in all cases where such work is susceptible of measurement. If the work is not susceptible of measurement a remark to this effect should be recorded.

NOTE—It is not necessary to reproduce the details of measurement in part III, nor need part III be written up if progress is reported once a month or oftener in any other suitable form and such separate reports are considered sufficient.

(*h*) In exceptional and urgent cases, such as urgent silt-clearance of canals or closing breaches, where labourers are employed casually labour periods, payment may be made on a casual labour roll, form no. 22, in which the names of the

labourers need not be given, but such payments may not be made by an officer of lower rank than an overseer of the subordinate engineering service. Nor need muster rolls in form no. 21 be used in the case of work done on requisition, form no. 32, when the entries of daily labour are few ; in such cases the particulars can be endorsed on the form of requisition.

(ii) Labour reports

431. For all large works or groups of works labour reports, in the prescribed form, will be submitted either daily or periodically as may be directed by the divisional officer. They show the numebr of each class of labourers employed on each work or sub-head. Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received after the close of the month. P.W.D.C. 333.

(b) LABOUR ENGAGED THROUGH A CONTRACTOR

432. The payment of daily labour through a contractor instead of by muster roll in the usual way, is objectionable in principle. In a case of great emergency it may sometimes be found impossible to employ labour otherwise than through a contractor. Should it be possible, in such a case, to determine the quantities of work done after its completion or at intervals during its progress, it is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. But if, as in the case of urgent repair of canal breaches, this method of payment is not practicable, it is permissible to pay the contractor on the basis of the numbers of labourers employed, day by day, his own profit or commission being either included in the rates allowed, or paid separately in lump sum or at a percentage rate. When this course is adopted a report of the numbers of labourers of each class employed day by day should be made by the subordinate in charge of the work daily to the sub-divisional or divisional officer or to assistant engineer to enable him to keep a check on the expenditure and to deal with the contractor's claim when received. To avoid disputes with the contractors, they should be encouraged to sign the daily reports in token of their acceptance as correct. P.W.A.C. 279.

The use of the muster roll for the measurement-book (paragraph 434) is not permissible in such cases.

(*c*) TRAVELLING EXPENSES OF LABOURERS

P.W.A.C. 279A.

433. When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of the work, if they join the work with proper despatch. At the discretion of the divisional officer *bona fide* travelling expenses may also be allowed to them. The above charges must be borne by the estimate of the work.

III—Payments to Suppliers and Contractors

(*a*) RECORD OF MEASUREMENTS

(*i*) *Measurement Books*

P.W.A.C. 280.

434. Payments for all work done which is susceptible of measurement and for all supplies are made on the basis of measurements recorded in measurement-books, form no. 23, in accordance with the rules in paragraph 435. The measurement-books should, therefore, be considered as very important account records. All the books belonging to a division should be numbered serially and a register of them should be maintained in form no. 92 in the divisional office showing the serial number of each book, the names of the sub-divisions to which issued, the date of issue and the date of its return, so that its eventual return to the divisional office may be watched.

NOTE 1—A similar register should also be maintained in the sub-divisional office showing the names of the sub-divisional officer and sectional officers to whome measurement-books are issued. Books no longer in use should be withdrawn promptly even though not completely written up.

NOTE 2—Works or supplies costing below Rs. 10 and debitable to 'Establishment Contingencies' and 'Tools and Plant, Works and Repairs' need not be entered in the measurement books.

Explanation—Medicines and medical stores supplied to canal dispensaries should not be entered in measurement-books, but should be entered in Dispensary Form no. 38, referred to in paragraph 1019, Chapter XXIII, part III of the United Provinces Medical Manual.

(*ii*) *Detailed Measurements*

P.W.A.C. 281.

435. In recording detailed measurements, the following general instructions should be carefully observed :

(*a*) Detailed measurements should be recorded only by executive, assistant executive, or assistant

engineers or by executive subordinates in charge of works to whom measurement-books have been supplied for the purpose.

1. In the Irrigation Branch where the divisional headquarters are situated outside the sphere of action of the canals concerned, and at which there are no sub-divisional officers or executive subordinates actually stationed, the divisional head clerk and divisional draftsman may record entries in the measurement-books for articles debitable to contingencies and for articles of tools and plant respectively ordered by the divisional officer for petty works done at headquarters. In the Tarai and Bhabar Government Estates Division, the head draftsman of the division may record entries in the measurement books for articles debitable to contigencies as well as to tools and plant. In such cases, the divisional officer must check the entries in the measurement-books on his return to headquarters from tour.

2. *See* also rule 1 under paragraph 447.

3. In the Tarai and Bhaber Estates Division, the head draftsman of the division may record measurements of annual repairs to—Estates buildings at Naini Tal subject to the condition that the measurements are checked by the Superintendent of the division.

(*b*) All measurements should be neatly taken down in a measurement-book, form no. 25, issued for the purpose, and nowhere else.

(*c*) Each set of measurements should commence with entries stating—

(i) In the case of bills for works done—

(*a*) full name of work as given in estimate, (*b*) situation of work, (*c*) agency by which executed, i.e. contract, piece-work or daily labour (number and date of contract, piece-work agreement or work order to be quoted), (*d*) name of contractor, (*e*) date of written order to commence work, (*f*) date of actual completion of work, (*g*) date of measurement, (*h*) name of subordinate in charge of daily labour and (*i*) reference to last measurement on account of the same contract (number and page of measurement-book) in the case of running bills.

(ii) In the case of bills for supply of materials—

(*a*) name of supplier, (*b*) number and date of his agreement or order, (*c*) purpose of supply in one of the following forms applicable to the case :—(i) "Stock" (for all supplies for stock purposes), (ii) "Purchases" for direct issue to (here enter full name of

work as given in estimate)..... (iii) "Purchases" for (here enter full name of work as given in estimate).....For issue to contractor....., on.....and (d) date of written order to commence supplies, (e) date of actual completion of supplies, (f) date of measurement, and should end with the dated signature of the person making the measurements; *see* also paragraph 423. A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

(*d*) As all payments for work or supplies are based on the quantities recorded in the measurement-book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connexion with a running contract account on which work has been previously measured, he is further responsible (1) that reference to the last set of measurements is recorded and (2) that if the entire job or contract has been completed the date of completion is duly noted in the prescribed place, *vide* clause (*c*) above. If the measurements taken are the first set of measurements on a running account, or the first and final measurements, this fact should be suitably noted against the entries in the measurement book and in the latter case, the actual date of completion noted in the prescribed place.

(*e*) The pages of the book should be machine numbered. Entries should be recorded continuously, and no blank pages left or torn out. Any pages left blank inadvertently should be cancelled by diagonal lines, the cancellation being attested and dated.

(*f*) The entries should, if possible, be made in ink; when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over, but should be left untouched. The entries in the "Contents or area" column should, however, be made in ink in the first instance. No

entry may be erased. If a mistake is made, it should be corrected by crossing out the incorrect words or figures and inserting the corrections, the correction thus made being initialled and dated by the responsible officer. When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation or by a reference to his orders initialled by the officer who made the measurements, the reason for cancellation being also recorded. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a court of law.

(g) Each measurement-book should be provided with an index which should be kept up to date.

436. (a) Detailed measurements may be dispensed with in the case of periodical repairs when the quantities are recorded in efficiently maintained standard measurement books, referred to in paragraph 437. P.W.D C. 334.

(b) Detailed measurements are also dispensed with in the case of works executed on lump sum contracts. *See* paragraphs 405, 406 and 534 to 547.

(iii) Standard Measurements

437. It is usual in the department to maintain standard measurement-books of buildings in order to facilitate the preparation of estimates for periodical repairs. Where such standard books are maintained, it is also permissible to utilize them for the purpose of preparing contractors' bill for such repairs, so that it may not be necessary to take detailed measurements on each occasion, *vide* paragraph 436. P.W.A.C. 282.

The following precautions should be observed in regard to the maintenance and use of standard measurement-books :

(i) The measurement-books used as standard books should be numbered in an alphabetical series, so that the numbers may be readily distinguished from those assigned to the ordinary books wherein detailed measurements are recorded whenever work is actually done.

(ii) The entries of measurements (and abstracts thereof) in the standard books should be recorded legibly in ink, and certified as correct by a responsible officer.

(iii) An assurance should be obtained periodically of the divisional officer that all the standard books of the division have been inspected by him, that the entries therein have not been tampered with, and that all corrections due to additions and alterations in the buildings have been made in the books and the later are reliable and up-to-date records.

(iv) When a payment is based on standard measurements, the gazetted officer or subordinate preparing the bill for payment should be required to certify that the whole of the work (or work since previous running bill, as the case may be) as per standard measurements has been done and that it has not previously been billed for in any shape.

(iv) Review of Measurements

P. W.A.C. 283. **438.** Sub-divisional officers should be required to submit the measurement-books in use to the divisional office from time to time, so that at least once a year the entries recorded in each book may be subjected to a percentage check by the divisional accountant under the supervision of the divisional officer. Detailed instructions on check of recorded measurements by the superior officers in the two branches of the department are contained in the respective departmental manuals of orders.

P. W.A.C. 337. **439.** The suprintending engineer is required to make it his special duty during his tours to see that measurement-books are carefully kept and measurements properly recorded, and that they are complete records of the actual measurements of each kind of work done for which certificates have been granted. He should also see that the instructions regarding check measurements are duly observed.

(b) BILLS AND VOUCHERS

(i) Forms of Bills and Vouchers

P.W.A.C. 284. **440.** The authorized forms of bills and vouchers are the following :

(*a*) First and final bill, form no. 24.
(*b*) Running account bill A, form no. 25.
(*c*) Running account bill B, form no. 26.
(*d*) Running account bill C, form no. 27.
(*e*) Hand receipt, form no. 28.

The use of the forms is explained in the following paragraphs and a few explanatory footnotes are printed on the forms.

Note.—For special forms prescribed for works executed on lump sum contracts, see paragraph 537.

414. *First and final bill, form no.* 24—This form should be used for making payments both to contractors for work and to suppliers, when a single payment is made for a job or contract, i.e. on its completion. A single form may be used for making payments to several payees, if they relate to the same work (or to the same head of account in the case of supplies) and are billed for at the same time. P.W.A.C. 285.

442. *Running account bill A, form no.* 25—This form is intended for contractors for work only. It should be used (1) if it is proposed to make an advance payment, or (2) if an on account payment is to be made but an advance payment already made for the same work is outstanding. P.W.A.C. 286.

This form is not to be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

443. *Running account bill B, form no.* 26—This form is also intended for contractors for work only. It should be used in all cases in which secured advances are to be made or are already outstanding, in respect of the same work, against the contractor. When this form is used it should also be utilized for making on account and advance payments, if any, in respect of the work. P.W.A.C. 287.

444. *Running account bill C, form no.* 27—This form is used both for contractors for work and for suppliers. It is intended to be used for contractors for work when only on account payments are made. It is not to be used if a secured advance or an advance payment is to be made or i tsuch an advance or advance payment in respect of the work is outstanding against the contractor. P.W.A.C. 288.

445. Form no. 27 is the only form of running account bills which is suited for transactions with suppliers. Form no. 26 is the only form which provides completely for all classes of running account transactions with contractors for work. If a secured advance is not outstanding, and if it is not proposed to make such an P.W.A.C. 289.

advance, the simpler form no. 25, will serve the purpose. Similarly, if no advance payment is outstanding and if it is not proposed to make such a payment, the still simpler form no. 27, can be used. The form to be used on each occasion should be the one most suitable for the correct exhibition of the state of the contractor's running account both before and after the transaction, regardless of the form or forms which may have been used for any previous payment or advance. *See* also paragraphs 453, 454 and 537.

P.W.A.C. 290.

446. *Hand receipt, form no.* 28—This is a simple form of voucher intended to be used for all miscellaneous payments and advances for which none of the special forms nos. 24, 25, 26 or 27 is suitable.

(ii) Preparation, Examination and payment of Bills

P.W.A.C. 292.

447. Before the bill of a contractor is prepared, the entries in the measurement-book relating to the description and quantities of work or supplies should be scrutinized by the sub-divisional officer and the calculations of "Contents or area" should be checked arithmetically under his supervision. The bill should then be prepared, from the measurement entries, in one of the forms prescribed in paragraphs 440 to 446 applicable to the case. The rates allowed should be entered by the sub-divisional officer, either in the abstract of measurements, *vide* paragraph 435 (*c*), or in the bill itself. Full rates as per agreement, catalogue, indent or other order should be allowed only if the quality of work done or supplies made is up to the stipulated specification. When the work or supplies fall short of that standard, and under the agreement it is permissible to make a final payment if the contract is determined, or an on account payment if the contract is to run on, only such a fraction of the full rate should be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement.

1. In the Buildings and Roads Branch of the department measurements will be made by the subordinate in direct charge of the work and submitted to the assistant engineer or assistant executive engineer in whose control the work is placed. The latter officer will, after scrutinizing the entries in the measurement book relating to the description and quantities of work or supplies, issue the pay orders. It is open to the assistant engineer or assistant executive engineer to check any measurements about which he has any doubts and when he does so he should write the words 'Checked by me.' Divisional officers should encourage these check measurements to the fullest extent, but divisional officers, sub-divisional officers and assistant engineers will check as a minimum the percentage of measurements fixed by Government from time to time."

2. For rules relating to the payment of stores on production of railway receipt, see paragraph 260A of Volume V of the Handbook.

3. By a general or special order in writing, the sub-divisional officer may permit an executive subordinate, who has already been authorized to record measurements [paragraph 435 (*a*)] to enter, in the abstract of measurements or directly in the bill itself, the rates at which he recommends the payment for work done to be made, provided—

(*a*) that the use of this permission is confined to those works in charge of the subordinate himself, the contract rates for which have already been approved by a competent authority;

(*b*) that no increase in an authorized rate is suggested without the prior sanction in writing of the competent authority;

(*c*) that when the authorized rate has not been fully earned, a suitable reduction is made therein and the reasons thereof are recorded briefly for the consideration of the sub-divisional officer; and

(*d*) that it is made widely known to contractors that all entries of rates made by subordinates in the abstracts of measurements and bills are subject to the approval of the proper disbursing officer.

4. Extraordinary payments such as bonus or compensation to contractors and unauthorized departures from the sanctioned forms of contracts almost invariably raise questions which require the order of the Government in the Finance Department. All proposals by the department for such extraordinary payments are, therefore, required to be referred to the Government in the Finance Department before the payments are actually made. In exceptional cases when there is no time to obtain the previous sanction of the Government, the Chief Engineer may authorize an extraordinary payment, but is required to report at once the facts of the case to the Government.

5. F. O. R. contracts are permissible for supply of coal, and payments may be made on receipt of the railway receipt, provided that the consignments are checked as to quality and quantity at the time of despatch by a responsible officer of the Government, or by obtaining supplies through the Mining Engineer to the Railway Board. The consignments may be booked under railway risk or owner's risk whichever is found economical. In such cases, payments to suppliers should be accounted for as final and should be debited to a suspense estimate "Coal in transit" to be cleared by debit to "Coal" when actually received. Balance due to "Coal" short received, should be cleared by recovery from the railway or other transporting agencies if possible otherwise by a write-off to be sanctioned by competent authority. If the shortage is within 5 per cent. and the coal has been booked at owner's risk, the shortage should usually be written-off.

448. Before signing the bill, the sub-divisional officer or the assistant engineer should compare the quantities in the bill with those recorded in the measurement-book and see that all the rates are correctly entered and that all calculations have been checked arithmetically. When the bill is on a running account, it should be compared with the previous bill. The memorandum of payments should then be made up, any recoveries which should be made on account of the work or supply or on other accounts being shown therein. If the sub-divisional officer is empowered to pay the bill, he should then record a formal pay order specifying, both in words and figures, only the net amount payable, though the payee should be required to acknowledge in his acquittance the gross amount payable inclusive of the recoveries made from the bill. P.W.A.C. 293.

NOTES—1. In the Buildings and Roads divisions where the assistant engineer or the assistant executive engineer has been declared as a disbursing officer the fair copies of all bills will be signed in accordance with the instructions printed on those forms. But in cases where the divisional officer has deemed it necessary to make measurements in person he should sign the fair bill as officer preparing the bill.

2. In calculating the value of each item of work the nearest anna should be taken, pies one to five being ignored, and pies six to eleven taken as one anna, but pies must not be omitted from the rates.

3. Whenever fractions of a rupee occur in the totals of contractors' bills, or in the case of supplies chargeable to more than one estimate, in the totals chargeable to each estimate, fractions less than half may be disregarded, and half a rupee and over taken as a rupee.

4. If the contract is for the completed items of work and, under the provisions of paragraph 465, the contractor is required to obtain materials of any description from government, it should be seen that this condition is being complied with and that necessary recoveries of the cost of the materials supplied to him are being made in accordance with paragraph 470. In such a case it is not permissible for the contractor to obtain the materials otherwise, unless, in a case of emergency, the supply has been entrusted by the divisional officer, for recorded reasons, to the contractor himself, at suitable rates.

5. Before signing, a first and final bill, or the first bill on a running account, the sub-divisional officer should see that the relevant measurement entries were marked, as pertaining to such bills by the person taking the measurements, *vide* paragraph 435 (*d*).

P.W.A.C. 294.

449. If the sub-divisional officer is not empowered to make the payment, the bill should be submitted (with or without the measurement-book as may be prescribed) to the divisional office where the payment will be authorized by the divisional officer after the necessary scrutiny. *See* also paragraph 427.

450. In the Buildings and Roads Branch the memorandum of work done and materials supplied (unless the previous payment is final) with the heading on page 1 and columns 2, 5 and 8 thereof duly posted, shall be furnished in advance to the officer or subordinate in direct charge of the work. When a fresh payment has to be made he shall only fill in quantities and rates therein for items entered in the contract papers and, after obtaining the contractor's signature on page 3, shall submit the memorandum along with the measurements to the disbursing officer except where payments are to be made by the divisional engineer when the memorandum shall be submitted through the assistant engineer who has assumed responsibility for the measurements. In the case of payments made by the sub-divisional officer the memorandum shall be checked and completed (as regards outstanding charges, etc.) and submitted by the head clerk for pay order. In those cases, however, where

payments are made by the divisional engineer the memorandum shall be completely prepared in the divisional office and thereafter examined by the accountant who shall pre-audit it just in the same manner as he would carry out the audit if the bill came to him after payment, i.e., he shall cause arithmetical calculations to be checked and verify the rates with the contract documents and see that all items are within the power of the divisional engineer to pass, or that if the items included are such as are not within the power of the divisional engineer to pass, the sanction of the Superintending Engineer or the Government as the case may be, has been obtained. The bill will then be prepared from the work memorandum by the accounts clerk.

In no case shall the divisional accountant originally prepare a work memorandum or examine any work memorandum unless it has been either signed by the assistant engineer or the divisional engineer nor shall he examine any work memorandum unless he sees these signatures on it.

451. From the measurement book all quantities should be clearly traceable into the documents on which payments are made. When a bill is prepared for the work or supplies measured every page containing the detailed measurements must be invariably scored out by a diagonal red ink line and when the payment is made an endorsement must be made, in red ink, on the abstract of measurements, giving a reference to the number and date of the voucher of payment. P.W.A.C. 295.

The document on which payment is made should invariably show, in the space provided for the purpose, the number and page of the measurement book in which the detailed measurements are recorded, and the date on which the measurement was made.

452. (*a*) Payments for work done or supplies made on a running account should ordinarily be made monthly. Both the "quantities" and "amount" of each distinct item of work or supply should be shown separately in the bill, except in the case of advance payments when quantities need not be specified. P.W.A.C. 296.

(*b*) Such payments should be treated as payments on account, subject to adjustment in the final bill which should be drawn, in the appropriate form but printed on yellow paper, when the work or supply is completed

or the running account is to be closed for other reasons. When a final payment is made on a running account, the payee, if he is able to write should add in his own handwriting that the payment is "in full settlement of all demands." If the payee is illiterate, or is unable to write beyond signing his name, these words should be filled in by the officer making the payment.

The addition of the words "in full settlement of all demands" does not preclude the disbursing officer from entertaining a further *bona fide* claim which may have been omitted from the final bill by mistake or through inadvertence. If, despite this explanation, the contractor objects to the addition of the words in question, the payment should be tendered unconditionally (*vide* section 38 of the Indian Contract Act, 1872).

NOTE:—A form printed on yellow paper is never to be used except for final payments.

(*c*) A separate running account is maintained in respect of each contract. Transactions relating to two or more separate working estimates should not be brought on to the same running account; they should, therefore, not be covered by a single contract. Transactions relating to two or more separate parts of the same working estimate, for which separate works abstracts are prepared under paragraph 489 should also appear in separate running accounts.

1. In exceptional cases where more than one working estimate is covered by a single contract, the contract agreement should not be split up but the estimates should be consolidated to facilitate the maintenance of proper accounts in respect of that contract. If this procedure cannot be observed, some special accounts procedure should devised on the merits of each case by the Accountant General. No consolidation of estimates or special accounts procedure is necessary where separate estimates covered by the single contract relate to different account heads or where separate estimates whether relating to different account heads or not, are covered by a single running rate contract as in the case of the painting of roads, etc., and where separate agreements are drawn on the basis of such rate contracts with other details varied to suit the requirements of each job.

P.W.A.C. 297.

453. (*a*) If the system of making advance payments to contractors for work has been adopted certificate 2 printed on running account bill A or B, as the case may be, must be signed by the sub-divisional or divisional officer, and the lump sum amount paid on account of each item should be specified against it in part

I of the bill. If a secured advance has been previously allowed to a contractor on the security of any materials and such materials have been used in the construction of an item, the amount of the advance payment for that item should not exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the materials used.

(*b*) Actual measurements should, however, be taken at the earliest opportunity, and when this has been done, the lump sum payments previously made on account of the items of work concerned should first be adjusted in full, so that the contractor may not be paid twice over in respect of the same quantities of work. Delays in adjusting advance payments should be investigated (*vide* paragraph 505) and adjustments made otherwise than by crediting the value of work actually measured, should be specially looked into as being *prima facie* indicative of overpayment in the first instance.

454. When secured advances are allowed by the divisional officer under paragraph 456 (*a*), to a contractor whose contract is for finished work, it should be seen that an indenture in form no. 31, has been signed by the contractor, and a detailed account of the advances must be kept in part II of running account bill B. There should be separate entries, in respect of each class of materials, of the quantities brought to site by the contractor and the amounts advanced under the orders of the divisional officer. These advances must be recovered by deduction from the contractor's bills for work done as the materials are used in construction and the items of work in which they are used are billed for on the basis of actual measurements. Parts I and II of the bill should be compared to see that this order is being complied with. As recoveries are made, the outstanding amounts of the items concerned in part II should be reduced by making deduction entries in the column, "Deduct quantity utilized in work measured since previous bill," equivalent to the quantities of the materials used by the contractor on items of work shown as executed in part I of the bill. P.W.A.C. 298.

NOTE—No record should be kept in measurement books of the quantities of the materials, but certificate 3 printed on the bill should be signed by the sub-divisional or divisional officer in terms of paragraph 456(*a*).

(c) Aid to Contractors

P.W.A.C. 299.

455. It is necessary sometimes in the interest of work, to engage labourers or contractors or to incur other liabilities on behalf of the contractor concerned, with a view to complete work which he has neglected or failed to complete. In such a case it is permissible to spend government funds on behalf of the contractor in accordance with the terms of his agreement. Otherwise, no advance or recoverable payment should be made to or on behalf of a contractor nor should financial aid be given to him in any form, except in accordance with paragraphs 456 and 457.

1. For rules relating to the issue of materials to contractors *see* paragraphs 465 and 466.

2. With a view to avoid subsequent disputes with the contractor, suitable intimation should be sent to him (1) as soon as action is taken under this paragraph, and (2) subsequently, as charges are incurred on his account.

NOTE—For rules relating to conditions of employment of work-charged establishment, *see* paragraphs 667 to 669.

(d) Advances to Contractors

P.W.A.C. 299A.

456. Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however permitted in the following cases :

(*a*) Cases in which a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site. Divisional officers may, in such cases, make advances up to an amount not exceeding 75 per cent. of the current value of the materials (as assessed by themselves according to their character), provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which the government secure a lien on the material and are safe-guarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials, and against the expense entailed for their proper watch and safe custody. Payment of such advances should be made only on the certificate of an officer, that the quantities of materials upon which the advances are made have actually been brought to site, that the contractor has not previously received any.

advance on that security and that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any over payment which may occur in consequence. Recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

1. Divisional officers are responsible that—

(*i*) When secured advances have been made for materials, recoveries are made regularly from the very first payments made for those items of actual work in which such materials have been used.

(*ii*) No secured advances are made for any materials, unless they are to be used within three months at the most.

(*iii*) Materials are actually measured in detail before making secured advances on them and their value is based on the actual rates for the purpose of determining the percentage at which secured advances on materials should be made.

NOTE—Imperishable materials include bricks, rolled steel joists, etc., while articles such as lime, sand, kankar, etc., are perishable. Coal is, however, excluded from both the categories and no advance is permissible on this article.

(*b*) Cases in which, in the interest of works, it is absolutely necessary to make petty advances. In such cases advances up to Rs. 50 may be allowed by subordinates.

(*c*) In all other cases only with the sanction of the Local Government who may, in exceptional circumstances, authorize such advances as may be deemed indispensable, taking the necessary precautions for securing the government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

457. An advance payment (see paragraph 6) for work actually executed may be made on the certificate of a responsible officer (not below the rank of sub-divisional officer) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payments may, however, in no case be made without detailed measurements. P.W.A C. 299B.

IV—Payments to Work-charged Establishment

(*a*) Pay Bills

P.W.A.C. 302.

458. Wages of members of the work-charged establishment should be drawn and paid on form no 29, "Pay bill of work-charged establishment," which is a combined pay bill and acquittance roll form. A consolidated bill in this form should be prepared monthly either for the whole division, sub-division or for one or more sections of it, as may be convenient; but the names and claims of the entire establishment concerned, including absentees, should be shown in each bill. Names should be grouped in the bill by works on which the persons are employed, sanction to the entertainment of the establishment should be quoted in each case, and the sub-divisional officer or the assistant engineer should certify, in the space provided for the purpose, that the persons were on duty during the periods shown against their names, each person being employed on the work and on the duties for which the appointment of the person was sanctioned.

1. Deductions on account of fines, income-tax, etc., should be shown by special entries against the names concerned.

2. If the acknowledgement of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a hand receipt form no. 28, which should then be attached to the bill as a sub-voucher.

P.W.A.C. 303.

459. Pay bills may be signed at any time on the last working day of the calendar month in which the wages are earned, though they are not due for payment before the first working day of the following month. When, however, the services of an individual are dispensed with it is permissible and advisable to settle up his account at once.

(*b*) Unpaid Wages

P.W.A.C. 304.

460. Wages remaining unpaid on a passed bill on the date fixed for the closing of the accounts of the month may be paid subsequently when claimed, the procedure described below being observed:

(*a*) Items remaining unpaid on the monthly bill should be entered in a simple register, full particulars of the charge, including reference to the bill, being noted in the register.

(*b*) Subsequent payments should be made on hand receipts, form no. 28, reference to the bill in which the charge was originally included and to the particular item thereof, being quoted in each case.

(*c*) When making payments of arrears suitable notes of payments should be recorded against the original entries in the register.

(*c*) Travelling Expenses

461. No bills need be prepared in support of claims for travelling expenses. Payments should be made on hand receipts, form no. 28, which should set forth all the necessary particulars of the journey performed and of the expenses claimed and should be countersigned by the divisional officer prior to payment. P.W.A.C. 305.

(*d*) Classification of charge

462. Every payment made to a member of the work-charged establishment, whether on account of his wages or in recoupment of actual travelling expenses, should be charged to the work on which he is employed. P.W.A.C. 306.

463. The cost of work-charged establishment must be shown as a separate sub-head of the estimate. P.W.A.C. 143.

C—ISSUES OF MATERIALS

I—General

464. Issues of materials to works, whether from stock or by purchase, transfer or manufacture, are divided into two classes :— P.W.A.C. 307.

(1) *Issues to contractors*—Issues of materials to contractors with whom agreements in respect of completed items of works, i.e., for both labour and materials, have been entered into.

(2) *Issues direct to works*—Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

1. A contractor should not be asked to take delivery, direct from a firm of articles required for a work as it may lead to fraud.

II—To Contractors

(a) General conditions

P.W.A.C. 308.

465. (*a*) The issue of materials to contractors who have contracted for completed items of work is generally permissible only in the following circumstances:-

(i) when, under the operation of paragraph 366, the supply of imported materials is to be arranged for by the Government,

(ii) when, in the interest of work, or with the object of utilizing existing stocks of materials, it is desirable to arrange for the supply of certain other materials as well, and a condition to this effect has been inserted in the contract.

(*b*) In both cases the contract should specify (1) the materials to be supplied by the Government for use on the work, (2) the place or places of delivery and (3) the rates to be charged to the contractor for each description of material and the contractor should be held responsible for obtaining from the Government all such materials required for the work and for making payment therefor, by deduction from his bills, at the rates specified, regardless of fluctuations in the market rates or in the stock rates of the division.

1. The rates to be charged to the contractor for materials to be supplied should be definitely specified, vague quotations, e. g., "at stock rates," being avoided; and if intending contractors had been told that the materials would be supplied at a certain rate and asked to tender on that assumption then that rate should be adhered to in the contract.

2. Similarly, the rates to be allowed to the contractor for items of work, should be definitely stated.

(*c*) No carriage or incidental charges are borne by the Government for moving the materials beyond the place, where the contractor has agreed to take delivery thereof.

P.W.A.C. 309.

466. (*a*) As a general rule no other material should be supplied to such contractors for use on works but this restriction may be waived by the sub-divisional officer or the assistant engineer in respect of petty issues (at full issue rates) of materials from existing stocks, not exceeding Rs. 50 in any month for any one contract.

(*b*) If at any time subsequent to the execution of a contract on a through rate basis, the contractor desires the issue to him, for use on a work, of materials which exist in the Government stocks but the supply whereof by Government was not provided for in the contract, the materials should not be issued except with the express authority of the divisional officer who should specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored. The rate charged should be the market rate prevailing at the time of the supply or the issue rate, whichever may be greater, and no carriage or incidental charges should be borne by the Government in connexion with the supply.

The intention of this rule is to prohibit the supply of materials to contractors with the object of giving them financial aid, the grant of which is governed by the rule in paragraph 456, *vide* paragraph 455.

(*c*) Issues of stock materials to contractors for *bona fide* use on works are exempt from the usual charge of 10 per cent. on account of supervision, storage and contingencies, which is made when stock materials are sold to the public [paragraph 187].

(*b*) Accounts Procedure

467. All materials required for issue to a contractor under any of the provisions of paragraphs 465 and 466, should be made over to him, as soon as they are received, whether from stock or by purchase, manufacture or transfer, and an unstamped, but dated acknowledgment, detailing full particulars of the materials including the rates and values chargeable to him should at once be taken from the contractor. P.W.A.C. 310.

468. When the materials are obtained by purchase, full details of the articles received should at once be entered in a measurement book, form no. 23 in the manner prescribed in paragraph 435 (*c*). *See* also paragraphs 202 and 203. P.W.A.C. 311.

469. On the authority of the contractor's acknowledgment, the cost chargeable to him under paragraph 465 or 466, as the case may be, should be debited at once to his personal account by charge to the suspense head "Contractors—Other transactions" (*vide* paragraph P.W.A.C. 312.

497) in the accounts of the work concerned. This adjustment should be effected by affording credit to the head concerned, as indicated below:

Source of receipt of materials	Head of account to be credited	Value to be credited
(1) Stock (including manufacture).	Stock	At issue rates.
(2) Transfer from another work.	Work concerned	At a valuation made under paragraph 478(*d*).
(3) Transfer from another division or department.	Purchases	At rates charged by the division or department concerned.
(4) Suppliers	Do.	At rates payable to the suppliers under their contracts.
(5) Obtained through the Stores Department, London.	London stores	The English cost stores converted into Indian currency in the manner laid down in paragraph 587.
(6) Indian charges on (5) ..	Head concerned	Actual charges incurred, *vide* paragraphs 589 and 596.

If the amount thus credited differs from the charge made to the contractor's account, the excess of the former over the latter, should be treated as additional final outlay (plus or minus as the case may be) on the work, a separate sub-head, entitled "Additional charges for materials issued to contractors," being opened for the purpose in the accounts of major estimates.

1. The object of these rules is to ensure that the full amount chargeable to the contractor is debited to his account as soon as the materials are delivered, so that (1) he may not receive payment at full rates, for the completed items of work prior to the value of the government materials used by him therein, being charged to his account, or (2) his final bill for the work done may not be settled before the full value of materials recoverable from him has been debited to his account.

2. Issues from stock (including manufacture) should be accounted for through the stock returns. For other issues, a special transfer entry should be prepared by the sub-divisional or divisional officer in form no. 53, as soon as each transaction takes place.

P.W.A.C. 313

470. The recovery from a contractor on account of the cost of materials issued to him for use on a work should ordinarily be made by deduction from the first bill authorizing an advance payment or an on account payment to him for the work. Should, however, a lump sum recovery be undesirable in any case, the divisional

officer may permit, for recorded reasons, the recovery to be effected gradually as the materials issued to the contractor are actually used in construction and the items of work in which they are used are paid for whether by an advance payment or by an on account payment.

471. As the issue of materials to contractors under the foregoing rules is permissible solely for the *bona fide* requirements of government works, sub-divisional or divisional officers should make such arrangements as may be deemed suitable for limiting the total issues to a contractor in connexion with a particular work, to the reasonable needs of that work. This precaution is particularly necessary when the rates at which any materials are issued under paragraph 465 are lower than the prevailing market rates, or the latter are expected to rise appreciably. In such cases, if the transactions are of any importance, the use of form no. 35 (without values) is recommended for watching that the aggregate of the quantities of any or all materials issued to a contractor, from time to time, for use on a work, remains within the estimated requirements of his contract. P.W.A.C. 314.

(*c*) RETURN OF SURPLUS MATERIALS

472. The Government do not undertake to take over from contractors, whether before or after the completion or determination of contracts, surplus materials which were originally procured by the contractors for themselves or were issued to them and charged to their accounts under paragraph 467. Such materials are the property of the contractors and can be taken over by the Government, if required, for use on other works in progress, only by special arrangements and at the prevailing market rates. If the materials were originally supplied by the Government, the price allowed to the contractor on reacquisition should not exceed the amount charged to the contractor. P.W.A.C. 315.

Contractors are, however, not at liberty to remove from site of works without the written permission of the divisional officer materials which have been issued to them for use on a work, and a stipulation to this effect should ordinarily be entered in their agreements.

(*d*) TOOLS AND PLANT LENT FOR USE

473. The rules in paragraphs 465 to 472 do not apply to tools and plant. Articles borne on the tools and plant account of the division may, in accordance P.W.A.C. 316.

with any departmental rules on the subject, be lent temporarily to contractors for use on government work being executed or maintained by them. *See* also paragraphs 244 and 247.

III—Direct to Works

(*a*) Detailed accounts of materials issued

P.W.A.C. 317.

474. (a) In all cases materials issued direct to a work should, as soon as received, be brought to account as indicated below:—

Source of receipt of materials	Head of account to be credited	Value to be credited	Mode of effecting adjustment of cost
(1) Stock (including manufacture).	Stock	At issue rates	Through stock account at the end of the month.
(2) Transfer from another work.	Work concerned.	At a valuation under paragraph 478(*d*).	By a special transfer entry in form no. 53, prepared as soon as the material are received.
(3) Transfer from another division or department.	Purchases	At rates charged by the division or department concerned.	By a special transfer entry in form no. 53 prepared as soon as the materials are received.
(4) Suppliers ..	Do.	At rates payable to the suppliers under their contracts.	Ditto.
(5) Obtained through the Stores department, London.	London stores.	The English cost, *vide* paragraphs 587 *et seq.*	Ditto.
(6) Indian charges on (5)	Head concerned.	Actual charges incurred *vide* paragraphs 589 and 590.	Through cash account or transfer entry as the case may be.

The full value credited to the head concerned should be debited to the work (paragraph 475).

(*b*) In the case of materials received direct from suppliers full details of the articles received should at the same time be entered in a measurement book, form no. 23, with the full name of the work as entered in the estimate, *vide* paragraph 435 (*c*).

475. (*a*) When materials are issued direct to a work their cost is either treated as a final charge or debited to the suspense head "materials" in the accounts of the work, as prescribed in paragraphs 491 and 492. P.W.A.C. 318.

(*b*) When the suspense head "Materials" is operated on, a detailed account of all materials issued to, or returned from, the work should be kept in form no. 35, "Detailed statement of materials," so that the total issues of each kind of materials may be watched with reference to the estimated requirements.

(*c*) When the cost of materials issued to a minor estimate is adjusted at once as a final charge (paragraph 496), no detailed account in form no. 35, is necessary. The sub-divisional officer or the assistant engineer concerned should make his own arrangements for exercising detailed control over transactions relating to materials, and for verifying the unused materials in the event of the charge of the work passing from one officer or subordinate to another.

476. In the detailed statement of materials, form no. 35, only principal materials need be detailed. Both quantities and values of such items should be shown except in respect of carriage and incidental charges for which values only should be shown. All the minor items may be lumped together under the heading "petty items," for which only values should be shown. P.W.A.C. 319.

1. As the detailed statement of materials is prescribed primarily to enable the divisional officer to exercise detailed financial control over transaction relating to materials, the decision as to which materials may be lumped under the heading "petty items" is left entirely to his discretion. For instance, materials of any kind may be classed as "petty items" not only when the amounts involved are small but also if the work for which they are required is of such a nature that a detailed control over the quantities of materials, in addition to the control over their values, is not considered necessary.

2. Carriage and incidental charges debitable to the work should be added to the cost of the materials concerned in form no. 35. P.W.A.C. 320.

477. Form no. 35, shows separately for each kind of materials (1) the estimated requirements, (2) the net issues of each month to the work and (3) the net

issues thereto to end of each month. The months transactions should be posted as follows:

I—Issues to the work—(*a*) Issues from stock should be posted in lump from the monthly abstract of stock issues, form no. 10, and (*b*) purchases from suppliers and transfers of materials from other works, divisions or departments should be posted in detail from the vouchers and special transfer entries (*vide* paragraph 474) concerned, at the same time as the corresponding postings in the works abstract (forms no. 33 or 34), are made.

II—Issues from the work—(*a*) Materials returned to stock should be posted in lump from the monthly abstract of stock receipts form no. 9 and (*b*) sales, writes-off and transfers elsewhere should be posted in detail from the vouchers concerned, at the same time as the corresponding entries in the works abstract (form no. 33 or 34) are made.

Issues from the work should be posted as *minus* entries.

(*b*) Disposal of Surplus Materials

P.W.A.C. 221.

478. (*a*) Materials issued to works in excess of requirements may be transferred to stock provided that they are serviceable and certain to be required.

(*b*) All surplus materials at site of works which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should, if likely to be of use on other works within a reasonable time, be transferred to works in progress or brought on to the stock account their value being credited to the work to which they were originally issued and debited to the work to which they are transferred or to the stock account, as the case may be.

(*c*) No credit should be allowed to a work on account of surplus materials if they are unlikely to be of any use within a reasonable time but a list of all surplus materials should be maintained in the sub-divisional and divisional offices as a supplement to the half-yearly stock returns, unless the superintending engineer considers this unnecessary.

(*d*) Materials returned to store or transferred to other works should be priced within current market rates, any resultant loss being borne by the work to which they were originally issued.

These rules do not apply to surplus materials which were originally procured by contractors for themselves or were issued to them and charged off to their accounts under paragraph 467. *See* paragraph 472.

(*c*) VERIFICATION OF UNUSED BALANCES

479. Unused balances of materials charged direct to works should be verified at least once a year in the manner prescribed in paragraphs 230 to 232. Whenever this verification is made, a report of verification of the materials should be prepared by the sub-divisional officer or in the case of Buildings and Roads divisions where sub-divisions have been abolished by the assistant engineer in charge in form no. 37 and submitted to the divisional office. The following instructions should be observed in preparing the report: P.W.A.C. 322.

(*a*) As no continuous account is maintained of the materials actually used in construction, it is necessary first to calculate the quantities of principal items probably used. This should be done in the detailed statement at the top of the form, on the basis of the "progress" of work done on each sub-head, such authorized formulae being adopted as may be approved by the Chief Engineer.

(*b*) Deducting these quantities from the total quantities of the materials issued to the work as per form no. 35, the paper balances of the unused materials should next be arrived at and set-forth against line C.

(*c*) The actual balances should be entered against line D, and the differences between the actual and paper balances should be set forth against line E. These differences should be priced at the actual rate of cost which should be deducted from the total value and quantity recorded in the detailed statement of materials, form no. 35.

(*d*) The report should then be completed by recording against line F remarks explaining action taken (1) to adjust the differences as per line E and (2) if the work has been completed, to dispose of the

surplus balances as per line D, and by signing the printed certificates applicable to the case and scoring out the others.

(*e*) The differences as per line E may be due to (*i*) the adoption of formulæ for determining the actual consumption, (*ii*) unreasonable wastage, or (*iii*) shortage in some other form. All these differences should be investigated and dealt with in accordance with paragraph 516 (*b*), (*c*) and (*d*).

P.W.A.C. 323.

480. A similar verification of the unused balances of materials must invariably be made on the completion of a work, but on or before the completion of a work, when no more materials are required for use in construction, steps should first be taken to dispose of all surplus materials by transfer or sale, so that (1) the accounts of the work may promptly receive such credits as may be admissible under paragraph 478, (2) the balance at debit of the suspense head "Materials" may as far as possible, represent the net cost of the materials actually used in construction, and (3) the surplus balances awaiting clearance may be reduced to a minimum.

The report in form no. 37, should in this case set forth both quantities and values throughout.

P. W.A.C. 324.

481. If the gazetted officer or subordinate in direct charge of a work, the accounts of which are kept by sub-heads, is transferred before the accounts of it are closed, the unused materials at site of the work should be verified by the relieving officer in company with the relieved officer and the report prescribed in paragraph 479 should be prepared by the sub-divisional officer or assistant engineer and submitted to the divisional office.

P.W.A.C. 325.

482. A report is required annually of the value of materials at site of all works the accounts of which were open on the last day of the official year. This report should be prepared in form no. 37, and submitted to the divisional office in the manner described in paragraph 480, as on completion of work, but it is not necessary that the balances should be verified at the close of the year if—

(1) the work has been under construction for not more than three months,

(2) the accounts of the work are expected to be closed within three months, or

(3) the balances were verified at any time during the year.

When the balances are not verified at the close of the year the figures against line C "Paper balances of unused materials," of the report should be assumed to be the value of the materials at site, and lines D and E should be left blank.

483. Reports of verification of materials in form no. 37, prepared under paragraphs 479 to 482, should be dealt with in the divisional office in the manner described below : P.W.A.C. 376.

(*a*) A register of clearance of materials account should be maintained in form no. 38.

A separate folio of the register should be reserved for each work for which a materials account is kept, and for facility of reference, the register should be supplied with an index.

(*b*) Each report of verification in form no. 37 should be entered in part I of form no. 38, as soon as received.

(*c*) If any items of shortage or loss reported in line E of an intermediate report in form no. 37, prepared under paragraphs 479, 481 or 482, are ordered to be charged to the sub-head contingencies of the estimate, or to the personal ledger account of a contractor, or to Miscellaneous P. W. advances for recovery from any official or to the account of another work, the adjustment should be forthwith effected by a transfer entry, so that the total cost of the materials to the work may at once be corrected.

(*d*) But if any such shortage or loss is ordered to be written off by debit to a final sub-head of the estimate, other than contingencies, or if there is a surplus and it is to be credited to one or more final sub-heads of the estimate, the consequent adjustments should merely be registered in part III of form no. 38. Such adjustments leave the total cost of materials unaffected, and can, therefore, be made only by inclusion in the final transfer entry which is made on the completion of a work under paragraph 516.

(*e*) As every report of verification prepared under paragraphs 479 to 482 deals with the progressive figures of the cost of materials, line E brings out up to date outstanding differences and not merely differences since last verification. This should be borne in mind when registering differences referred to in clause (*d*) above, so that adjustments once registered in part III of form no. 38 may not be registered again.

(*f*) Action taken on intermediate reports in form no. 37, should be recorded on the reports themselves, but when each such report is finally disposed of the fact should be recorded in part I of form no. 38, and the entry attested by the divisional accountant's initials.

(*g*) Final reports in form no. 37, prepared under paragraph 480 should, however be registered in part I of form no. 38, as disposed of, as soon as orders on the closing balances and the items of difference, as per lines D and E of the report, have been passed by the divisional officer. These balances and items should then be transferred to parts II and III of form no. 38, where their clearance will be watched in the manner described in paragraph 516.

D—ADJUSTMENTS

P.W.A.C. 327.

484. In addition to cash payments and issues of materials there are other transactions relating to the accounts of works, which are of the nature of adjustments usually recorded in the transfer entry book of the divisional office. The detailed rules governing such transactions are given in Chapter IX.

E—WORKS ABSTRACTS

I—Introductory

P.W.A.C. 328.

485. An account of all the transactions relating to a work during a month, whether in respect of cash, stock or other charges, should be prepared by the sub-divisional or divisional officer in one of the works abstract forms. In the case of estimates exceeding Rs. 10,000 a separate account should be maintained for each sub-head estimated to cost not less than Rs. 2,000 and in the absence of orders of the divisional officer to the contrary the remaining sub-heads should be lumped

together. For such works and for estimates not exceeding Rs. 20,000 the accounts of which the superintending engineer or other sanctioning authority may desire to be kept by sub-heads, the detailed form of works abstract A, no. 33, should be used. For other estimates the simpler form of works abstracts B, no. 34, should be used in which the account of the final outlay is not kept by sub-heads.

The estimate, account and completion certificate of petty works are ordinarily prepared on a single form, petty works requisition and account, form no. 32, and separate works abstracts are not necessary. But when the accounts of the work involve transactions which cannot be suitably recorded in part IV of form no. 32, (e.g., advance payments, secured advances or other transactions of contractors) the accounts should be kept on the simple form of works abstract, form no. 34.

1. Percentage charges on account of establishment, tools and plant, and accounts and audit, levied on works expenditure, under rules 5 and 11 of Appendix V should not be shown in works abstracts and registers of works though they are eventually included in the cost of works, *vide* rule 2 to paragraph 749.

2. The Superintending engineer may dispense with the maintenance of accounts by sub-heads for any work if he considers that the circumstances of the work render such accounts unless or impossible to maintain. In such cases a copy of the orders, specifying the reasons should be forwarded to the Principal Auditor.

486. Ordinarily there should be one works abstract monthly for each working estimate, but if the estimate is for a large work which is divided into several sub-works, it will usually be found convenient to prepare a works abstract separately for each sub-work. P.W.A.C. 329.

II—Classification and Record of Final Charges

(*a*) Estimates exceeding Rs.20,000

487. The division of an estimate exceeding Rs. 20,000 into sub-heads for the purposes of accounts is guided usually by the classification sanctioned in the abstract of the estimate. If it is intended to purchase or supply materials and to employ labour for construction separately (whether by contract or by departmental agency), the abstract of the estimate should be so framed as to show separately for each distinct item of artificer's work (1) the cost and quantity of "labour" and (2) the cost of materials. But if this is not the case, e.g., when any item of work is to be executed by contract and it is P.W.A.C. 330.

proposed to contract for the completed items of work, the abstract of the estimate may show merely the quantity and cost of each item of work. *See* paragraph 331. In all cases miscellaneous charges of a general nature which do not pertain to any sub-head in particular, may be treated as separate sub-heads, being grouped under one or more heads, e.g., "Work charged establishment", "Contingencies," etc. *See* paragraphs 332 and 463.

When the number of sub-heads of an estimate is large it will be found convenient to assign a number to each sub-head and to prefix this number to the name of the sub-head, wherever it is used on vouchers, works abstracts, registers of works or other accounts.

P.W.A.C. 331.

488. After an estimate has been sanctioned it may be decided to make a change in the method originally contemplated for the execution of the work. In such a case the original abstract should be recast in accordance with the instructions laid down in paragraph 487. The details of cost and quantities already approved by competent authority should be re-arranged and the revised abstract should be approved by the divisional officer and thereafter, treated as the sanctioned abstract of the estimate for all account purposes.

P.W.A.C. 332.

489. If the number of sub-heads in the working estimate for a work or sub-work is large, it is permissible to break up the estimate into two or more parts, and to treat each part as a sub-work for the purposes of accounts. No part of an estimate can be separated from the rest, if any contract for the execution of work connected with it covers also work connected with the other parts. It is advisable to adopt this course if one or more parts of a work or sub-work are completely executed long in advance of the others and no useful purpose will be served by keeping open the accounts of the completed parts.

P.W.A.C. 333.

490. (*a*) The account of each sub-head in the works abstract should ordinarily exhibit—

(1) "amount," i.e., total charges finally classified under the sub-head,

(2) "progress," *i.e.*, total quantities executed from time to time, and

(3) "rate of cost," i.e., cost per unit on the basis of the recorded "amount" and "progress".

(*b*) In the case, however, of sub-heads which have been lumped together under paragraph 485 above, or sub-heads representing items of work which cannot be expressed in quantities, no quantities are shown in the abstract of estimate and the record of "progress" and "rate of cost" in the accounts is not necessary, the entries in the "amount" column being sufficient.

(*c*) In other cases the "progress" and "rate of cost" should be recorded in the accounts both during the progress of construction and on completion of work, but the monthly record thereof under any sub-head may, during the progress of construction, be dispensed with in the following cases under the written orders of the divisional officer which should specify reasons :

(1) if the duration of construction under the sub-head is not expected to be more than three months,

(2) if the quantities executed are not in the same units as those specified in the estimate or they cannot be expressed even roughly except on or towards the completion of the work.

491. When provision is made in the abstract of estimate separately for "labour" and "materials" under any sub-head, the account of the cost of all materials issued to the work from stock, or by purchase, manufacture or transfer should be kept under a single head, entitled "Materials," the sanctioned amount of which should be taken to be equivalent to the aggregate provision for "materials" in the estimate. This should be treated as a suspense head and the details of it recorded in form no. 85, (*vide* paragraph 475), which should accompany the works abstract. The "labour" divisions only will thus appear in the works abstract as separate sub-heads of final outlay. During the progress of the work, the expenditure recorded under those sub-heads will be exclusive of the cost of materials, but on the completion of the work, the gross cost of each sanctioned sub-head of work, inclusive of the cost of materials, should be placed on record by making entries in the register of works, in the manner indicated in paragraph 516. P.W.A.C. 334.

492. When the sub-heads of a work are divided into "labour" and "materials," the "rate of cost" of the labour charges relating to each sub-head can be P.W.A.C. 335.

watched separately and the necessary control over the expenditure on materials can be exercised through the suspense head "Materials" and the detailed statement in form no. 35, supporting the entries under that head. It is unnecessary, therefore, for purposes of financial control over the outlay, either to record in the works abstract month by month during the progress of construction, the outlay on the materials relating to each sanctioned sub-head of the estimate, or to strike the inclusive "rate of cost" of the whole sub-head monthly.

P.W.A.C. 436. **493.** The charges classified under a final sub-head should include all ordinary expenses incidental to construction. If any part of a work is pulled down and rebuilt to any serious extent, the extra charges for construction should ordinarily be debited to the sub-head concerned unless they are recoverable from the contractor under the terms of his agreement. But if the amount involved be so large as to affect appreciably the cost or rate of the sub-head, it may be debited to the sub-head "Contingencies" instead or, with the sanction of competent authority, to a new sub-head additional to the original sanctioned sub-heads of the estimate.

P.W.A.C. 337. **994.** In the accounts of estimates exceeding Rs. 20,000 a final sub-head, entitled "Additional charges for materials issued to contractors," should be opened if the system of issue of materials to contractors has been adopted, and the rates charged to the contractors therefor under paragraph 465 or 466, as the case may be, are either more or less than the actual cost to government. This sub-head should bear all losses on this account and receive credit for all profits as explained in paragraph 469. Carriage and incidental charges in connexion with the materials issued to the contractors, should also be debited to this head, if, under paragraph 548, they are chargeable to the work.

P.W.A.C. 338. **495.** If any receipts or recoveries are credited under the rules to that account of an estimate exceeding Rs.20,000, a special sub-head should be opened in the works abstract for the reception of all such credits.

(*b*) ESTIMATES NOT EXCEEDING Rs. 20,000

P.W.A.C. 339. 496. If the superintending engineer has desired the accounts of a minor estimate not exceeding Rs. 20,000

to be kept by sub-heads (*vide* paragraph 485) the rules in paragraphs 487 to 494 will apply. In the case of minor estimates not exceeding Rs.10,000 for buildings, bridges and other structures, if the transactions relating to the direct issues of materials are of sufficient importance and it is desirable, with the object of exercising control thereon, to record their cost separately in the accounts, the procedure prescribed in paragraph 491 in respect of estimates exceeding Rs. 10,000, may be adopted and a column opened for the suspense head "Materials" in the works abstract. In all other cases the account of all final outlay on a minor estimate should be kept in a single column, headed "Final charges," in the works abstract, form no. 34.

III—Suspense Accounts

(*a*) General

497. In addition to the head "Final charges," or the final sub-heads in the case of estimates exceeding Rs. 20,000 a few suspense accounts are opened in works abstracts to record transactions of a temporary character which are either not adjustable as final outlay in the accounts of the works concerned or the correct classification of which cannot be immediately determined. These accounts are : P.W.A.C. 340.

(1) "Materials"—for the record of the cost of materials issued direct to works,

(2) "Contractors—Advance payments"—for the record of Advance payments and of their recoveries,

(3) "Contractors—Secured advances"—for the record of secured advances and of ther recoveries,

(4) "Contractors—Other transactions"—for the record of all other debits or credits to contractors awaiting settlement, and

(5) "Labourers"—for the record of unpaid wages of labourers and of their subsequent payment.

(*b*) "Materials" Account

498. The suspense account "Materials" has already been referred to in paragraphs 491 and 496. This account should be opened in the works abstracts of esti- P.W.A.C. 341.

mates exceeding Rs. 20,000 if materials are issued direct to works. It may also be opened in the case of estimates not exceeding Rs. 20,000 if the transactions relating to the direct issues of materials are of sufficient importance.

So far as works abstracts are concerned, this account is never cleared. Officers in charge of sub-divisions should regard it as a temporary sub-head for the reception of all charges on account of direct issues of materials. The responsibility for clearing the head by transferring the charge to the final sub-heads of work when closing the accounts of the work in the register of works rests with the divisional office, *vide* paragraph 516.

(*c*) "CONTRACTORS' AND LABOURERS'" ACCOUNTS

P.W.A.C. 342. **499.** Advance payments made to a contractor under the provisions of paragraph 457, should not be charged off as final outlay on the work or under any sub-head of it. A suspense head, "Contractors—Advance payments," should be opened in the works abstract (form no. 33 or 34, as the case may be) for the record of advance payments and their subsequent adjustment.

P.W.A.C. 343. **500.** Advances made to contractors and suppliers under paragraph 456, whether on the security of materials or otherwise as well as all recoverable payments made under proper authority to labourers and others on behalf of contractors, should be treated as advances made on account of the work concerned. They should not be charged to the general suspense head "Miscellaneous P. W. advances," but incorporated in the works abstract as suspense transactions. The head "Contractors—Secured advances" is intended solely for advances made to contractors, on the security of materials brought to site, under paragraph 456 (*a*), and the head "Contractors—Other transactions" should be used for all other transactions.

P.W.A.C. 344. **501.** The head "Contractors—Other transactions" is intended also for watching the ultimate payment of the unpaid balances of contractors' accounts. Similarly, the head "Labourers" is meant for the clearance of the unpaid wages of labourers. If a running account bill or muster roll is only partly paid, the total amount due thereon as value of work done or supplies

made should be brought to account in the works abstract as final charges or as expenditure on the sub-heads concerned, and the amount remaining unpaid should be shown as a minus entry in the appropriate suspense column—"Contractors—Other transactions" or "Labourers."

502. The forms (nos. 33 and 34), of works abstracts provide a column for each of the suspense accounts enumerated in paragraph 497. The use of the head "Materials" is explained in paragraph 491 and the footnotes printed on the forms of the works abstracts explain the mode of making both original and adjusting entries under the other suspense heads. P.W.A.C. 345.

503. If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to three months at the discretion of the divisional officer. Thereafter the accounts of the work should be closed, the balance under the suspense head "Labourers" being left unadjusted. This amount should be shown in any completion report or statement that may be prepared under the rules in paragraph 399, by a special remark, as a liability against the work, and it should be excluded from the total final expenditure on the work, so as to arrive at the amount actually brought to account. P.W.A.C. 346.

If unpaid wages of labourers are claimed and paid subsequently to the closing of the accounts of a work, the payment should ordinary be charged against a fresh estimate under the same head of service as the original work, a suitable note being recorded by the divisional office against the closing entry relating to the original work in the register of works. Where, however, it may prove more convenient, the accounts of the works may be re-opened at the direction of the divisional officer.

504. The account of a contractor should be closed as soon as his contract is completed. If he delays to receive final payment for more than one month after the final bill has been passed, a note to this effect should be recorded on the bill, the account of the work as passed on the bill should be incorporated in the works abstract on the authority of the bill and the balance due to him should be removed from the accounts of the work by credit to the head "Public Works Deposits," to be dealt with thereafter under the rules relating thereto. P.W.A.C. 347.

If the account of a contractor shows that he has already been overpaid or that the account closes with a balance due by him, the account should

be settled by a recovery in cash or otherwise; but if an immediate recovery is not practicable, the balance should be removed by debit to the head "Miscellaneous P. W. advances".

P.W.A.C. 348. **505.** Disbursing officers are responsible for keeping a strict watch over the balances under the suspense accounts "Contractors" and "Labourers," with a view to prompt adjustment by recovery, settlement of account or detailed measurement as the case may be. For this purpose the statement headed "Detail of contractors' closing balances" in the works abstract and the record of unpaid wages maintained under paragraph 430 (c) should be examined monthly. Subject to the provisions of paragraph 503, these accounts should be cleared before the accounts of a work can be closed on completion.

IV—Liabilities Awaiting Incorporation

P.W.A.C. 349. **506.** Liabilities are not incorporated in the accounts of wors except in the following cases :

(*a*) Unpaid balances of partly paid running account bills or muster rolls are invariably incorporated, *vide* paragraph 501.

(*b*) The value of materials received from sources other than stock (including manufacture), whether for issue to contractors or for issue direct to works, is at once brought into the accounts of works even though payments to suppliers and adjustments crediting the transfer accounts concerned, may not be made at once, *vide* paragraphs 469 and 474.

(*c*) Wholly unpaid muster rolls and bills of contractors and suppliers are sometimes taken to account, *vide* paragraphs 503 and 504.

Disbursing officers are, however, responsible for keeping a strict watch over all liabilities with a view to settle them promptly. Money indisputably payable should never be left unpaid. It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date, *vide* paragraph 161 of Volume V of the Handbook.

P.W.A.C. 350. **507.** If any liabilities of works are incurred on behalf of contractors under the provisions of paragraph 455, arrangements should be made for withholding

sufficient balances from their bills or for making necessary recoveries from them in due course. On the analogy of the rule in paragraph 423, all records on the authority of which liabilities may be liquidated or incorporated in the accounts, should invariably specify (1) the full name of the work as entered in the estimate, (2) the name of the sub-head thereof, if any, and (3) the recoverable charges, if any, with the name of the contractor or other person from whom recoverable.

V—Record of progress

P.W.A.C. 351.

508. Entries of "progress" in the works abstracts (*vide* paragraph 490) should be supported by details in the statement provided for the purpose on the reverse of the works abstract form. These details should be furnished by the engineer or subordinate in charge of the work or by any executive officer or subordinate detailed for the purpose, and should be based on entries already made in the measurement book. Their compilation from measurement books, vouchers or other records, by members of the office establishment should not be permitted. The following points should be specially borne in mind :

(*i*) Only "quantities" actually measured and paid for should be reported as "progress."

(*ii*) The progress reported should specify the quantities executed "up to date," sets of earlier measurements covered or superseded by later ones being ignored.

(*iii*) The progress of an item of work should be so reported as to describe as approximately as possible, in terms of the unit adopted, the quantities of work executed up to the required standard.

NOTE.—It is recognized that perfect accuracy cannot always be secured in making intermediate reports of progress. A fairly reliable record is all that is necessary, but if the nature of the work makes it impossible or difficult to achieve this in practice, reports of progress may be dispensed with in cases covered by paragraph 490.

VI—Preparation, Completion and Disposal of Works Abstracts

P.W.A.C 352.

509. The works abstract should be prepared in the sub-divisional office in the first instance. It should be posted day by day from the cash book and the connected bills of contractors and suppliers, cash refunds

and writes-back of final charges being posted as minus entries. At the end of the month, stock and adjustment transactions should be added and, in the detailed statements provided for the purpose, quantities of work executed should be posted from measurement books or other sources and the closing balances of contractors' accounts should be detailed so as to prove the correctness of the up-to-date totals under the suspense heads (1) Contractors—Advance payments, (2) Contractors—Secured advances and (3) Contractors— Other transactions. The closing balances arrived at under the suspense head "Labourers" in each case should be agreed with the connected record of unpaid wages and its correctness should be certified over the dated initials of the sub-divisional officer. The works abstract should then be forwarded in original to the divisional office, where all necessary completing entries will be made in respect of the direct charges and adjustments made by the divisional officer and the abstract checked and closed under the supervision of the divisional accountant, who should record a certificate in the following form :

> "This abstract has been checked by me under my supervision.* I have personally compared all the items in the 'Details of contractors' closing balances' with the contractors' ledger and found them correct."

1. The posting of stock and adjustment transactions may, if preferred be done entirely in the divisional office.

2. Postings made in the sub-divisional office should be in black ink and all postings and corrections made in the divisional office in red ink.

3. Office copies of works abstracts need not be kept, as the originals are returned by the divisional office after completion. Before the works abstracts are sent to the divisional office, the up-to- date totals should be entered forward in the returns for the following month and these should be corrected, if necessary, on receipt back of the works abstracts from the divisional office.

4. In the Buildings and Roads divisions where there are no sub-divisions the preparation, completion and disposal of works abstracts are dealt with the divisional office.

P.W.A.C. 353.

510. When finally completed in all respects, all the works abstracts of a month should be examined by the divisional officer and any explanations necessary called for from the sub-divisional officer or the assistant engineer concerned. The monthly examination of the works abstracts is an important part of the duty of the

divisional officer and must not be omitted. He must initial (and date) them in token of the performance of this duty.

F—REGISTER OF WORKS

I—Forms of Registers of Works and their Preparation

511. (*a*) The permanent and collective record of the expenditure incurred in the division, during a year on each work is the register of works. This record is maintained in the divisional office. P.W.A.C. 453

(*b*) There are two forms of registers of works corresponding respectively to the two forms of works abstracts (forms nos. 33 and 34) for estimates exceeding and those not exceeding Rs. 20,000. The detailed form, no. 40, should be used for other estimates exceeding Rs. 10,000 as also for works under Rs.20,000, the accounts of which a superintending engineer or other sanctioning authority may desire to be kept by sub-heads, and the simpler form no. 41 for other estimates.

512. The registers of works are posted monthly from works abstracts and petty works requisition and accounts. A separate folio or set of folios of form no. 40 should be assigned to each estimate exceeding Rs. 20,000 but entries relating to two estimates can be made on a single page of form no. 41. When separate works abstracts are prepared, under paragraphs 486 and 489, for the sub-works or part of an estimate, the transactions relating to each works abstract should be posted separately and an abstract for the entire work should be prepared on a separate folio or set of folios for comparing the cost of the work and its sub-works with the provision in the estimate. The following instructions should receive special attention: P.W.A.C. 355.

(*a*) The register of works is not a classified account of works; for facility of reference it should be supplied with an index which should be subdivided under the prescribed heads of account classification.

(*b*) The sanctioned amount of estimate should be entered in respect of each work. When supplementary estimates are sanctioned, the additional

amounts sanctioned should be entered below the corresponding amounts of the original estimate and both totalled. But when a revised estimate is sanctioned the register of the original estimate should be closed and the revised estimate should be revised estimate should be entered on a fresh folio, prominently marked "Revised estimates" in red ink, and a reference to the folio on which the original estimate is to be found should be entered thereon.

(*c*) In the case of works for which specific appropriations are sanctioned individually, *vide* paragraph 112, the amount of appropriation for the year should be noted in the register at the top of the page, any additions or deductions made during the year being noted in the same place.

(*d*) The blank vertical columns in form no. 40 should be utilized for the final sub-heads of the estimate and for as many of the suspense heads as may be operated upon, but the sub-columns for "quantity" and the horizontal columns for "rate of cost" should be left blank in respect of sub-heads for which there are no quantities in works abstracts, *vide* paragraph 490.

(*e*) In form no. 41, the final charges on works should be posted in the column "Total value of work done" and the single column "Suspense accounts" should embrace the transactions under all the suspense accounts.

II—Examination by Divisional Officer

P.W.A.C. 356.

513. Before the date of submission of the monthly accounts to the Principal Auditor, the posting of the registers of works should be completed and the registers should then be laid before the divisional officer for review. The monthly account of each work on which there has been expenditure during the month should be initialed (and dated) by the divisional officer in the column set apart for the purpose, in token of his having examined the entries and found them correct. Actual as well as probable excesses, whether in the total cost of a work or sub-head or in the rate of cost of a sub-head,

sh ould receive special attention, and works slips in form no. 39 should be prepared and submitted to the superintending engineering when necessary, *vide* paragraphs 72 and 79.

1. If the transactions of a division are very large, the divisional officer may allow an extra period of a few days for the completion of the registers of works, but the submission of the monthly accounts of the Principal Auditor and the completion of the works abstracts (paragraph 509) should not be delayed on this account.

2. It should be seen, with special reference to works on which there have been only petty or no transactions during the previous two or three months, if there are circumstances justifying the retarded progress of expenditure. If any such works have been stopped or are known to be nearing completion, the delay in closing their accounts should be inquired into see also paragraph 514. If the slow progress of expenditure is due to delays in measuring work done or in settling up bills, the cause therefore should receive attention.

III—Closing the Accounts on Completion of Work

(*a*) Settlement of Liabilities and Assets and Clearance of Suspense Accounts

514. It is an object of great importance to close the accounts of works as soon as possible after the actual work of construction is completed, *vide* paragraph 75. If there is necessarily any delay in closing the accounts, it should be seen in particular that further charges are not incurred without the permission of the divisional officer. P.W.A.C. 357.

515. Before the accounts of a work can be closed on its completion, it should be seen that any adjustments of cost necessary under the rules, e.g., explanatory note 29 to appendix I have been duly made in the accounts, that all liabilities not originally brought to account have either been liquidated or since brought to account and that the balances under the suspense accounts "Contractors" and "Labourers" have been cleared, *vide* paragraphs 502 to 505. If the whole or any part of the expenditure on the work is recoverable from another department, local body or individual, action should be taken to effect or complete the necessary recovery before the accounts of the work are closed. P.W.A.C. 358.

516. The suspense account "Materials" should be cleared and the total cost of materials should be distributed over the final sub-heads concerned, before the accounts of a work can be closed so that, for statistical purposes, the full cost, inclusive of the value of materials P.W.A.C. 359.

of each class of work, may be worked out and placed on record. This is effected in the divisional office in the following manner :

(*a*) After orders have been passed by the divisional officer on the final report of the value and verification of materials at site (*vide* paragraph 480), the action taken from time to time as to the disposal of surplus balances and to the adjustment of discrepancies and losses should be recorded in form no. 38.

(*b*) Petty deficiencies and surpluses held to be due to the adoption of formulæ for determining the quantities used in construction, may be adjusted under the orders of the divisional officer by debit or credit to the sub-heads concerned, action being taken separately, if necessary, to make suitable revision of the formulæ in use.

(*c*) Shortages and losses for which any contractors are held responsible should be adjusted by prompt recovery either in cash, or by debit to their personal ledger accounts. If they are recoverable from other persons the debit should be transferred to the "Miscellaneous P. W. advances" account for recovery in cash or by deduction from pay bills.

(*d*) Other actual losses which are irrecoverable should be written off under the orders of competent authority, the charge being transferred to the sub-head contingencies, or to the sub-heads concerned, or even to a new sub-head opened for the purpose, as may be considered suitable with due regard to the statistical value of the recorded cost of final sub-heads of work.

(*e*) The cost of surplus materials which cannot be sold or transferred elsewhere and losses on account of the sale or transfer of surplus stores at a reduced valuation, should be adjusted by charge to the sub-heads concerned.

(*f*) In making notes of these adjustments in form no. 38, adjustments to be effected by debit or credit to the final sub-heads of the work should be kept distinct from those affecting other heads of account or the accounts of other works. Only

transactions of the former class should be posted in the columns headed "If debited to sub-heads of this work" and marked G and H in parts II and III respectively. *See* also paragraph 483.

(*g*) When parts II and III of form no. 38 are completely registered as above and there are no more adjustments to make, part IV of the form should be filled up as follows :

(i) Against line 1 should be entered, by sub-heads, the total calculated cost of materials used in construction, as per line B of the final report in form no. 37, referred to in paragraph 480.

(ii) Against lines 2 and 3 should be entered, item by item, the adjustments registered in parts II and III, respectively, of form no. 38, in the columns marked G and H, *vide* clause (*f*) above.

(iii) Entries against lines 1, 2 and 3 should then be totalled up, so as to arrive at the total debits to be raised against the final sub-heads, by minus debit to the suspense head "Materials," on account of the cost of materials relating to each.

(*h*) On the basis of the totals of part IV a closing entry should then be made in the register of works with the approval of the divisional officer, and the inclusive rates of cost of all the sub-heads concerned should be struck, entries being made as shown below :

	Quantity	Amount
		Rs.
Total ..	100,000	20,000
Rate	..	20
Transfer entry of cost of materials, as per part IV of form no. 38. ..	..	10,000
Inclusive cost	..	30,000
Inclusive rate	..	30

P.W.A.C. 360.

517. The sub-head "Additional charges for materials issued to contractor" (paragraph 494) should receive the special attention of the divisional officer who should, if necessary, investigate large closing balances under this head before permitting the accounts of the work to be closed. It is not necessary to clear this head by transferring the charges booked under it to other final sub-heads, but profits or losses which are not clearly traceable to known differences between the rates chargeable to contractors and the actual cost to the Government, should not be accepted as correct without closer examination.

P.W.A.C. 361.

518. The accounts of annual maintenance estimates must be closed in March. Ordinarily, it should be possible to complete all the repair work and to settle the accounts of contractors and other suspense accounts, before the expiry of the financial year. If, in any exceptional case, any work remains to be done and, in accordance with paragraph 342, it is proposed to carry it on to completion, action should be taken as under :

(1) The expenditure incurred in the next financial year should be treated as expenditure against the annual maintenance estimate for that year.

(2) The suspense accounts of the work should be closed in the last month of the financial year, by transferring the balances of all those accounts to the general suspense accounts "Public Works deposits" or "Miscellaneous P. W. advances," as the case may be, which should be relieved in the following month by re-transferring the balances to the suspense account concerned in the accounts of the maintenance estimate for the next financial year. All unsettled liabilities and assets should then be treated as those pertaining to the next financial year's estimate.

(*b*) Closing Entries and Review of Expenditure

P.W.A.C. 362.

519. (*a*) When the work is completed and the accounts of it have been settled and written up as indicated in paragraphs 515 and 516 a double red ink line should be ruled below the final entries and a note made

in red ink "Work completed in.....19....." This note should be signed by the divisional officer in token of having satisfied himself that all action has been taken under those paragraphs. It will be the authority for treating the accounts of the work as closed, and a work should not be reported as completed in the divisional accounts unless this authority has been placed on record.

(*b*) If it is a deposit work, steps should be taken promptly to surrender the unexpended balance, if any, of the deposit with the approval of the divisional officer.

(*c*) EXCESSES OVER ESTIMATES

(i) *Excesses passed by Divisional Officer*

520. If the total expenditure on the work is in excess of the sanctioned estimate and the excess is passed by the divisional officer under his powers, the words "Excess passed by me" should be added to the completion note recorded under paragraph 519. P.W.A.C. 363.

(ii) *Completion Reports and Statements*

521. If, however, the excess is not within the divisional officer's powers to deal with a detailed completion report in form no. 44, should be prepared or the item should be included in a consolidated completion statement of works and repairs in form no. 45, as may be required under the rule in paragraph 399. The completion note in the register of works should then be amplified thus:—"Work completed in.....19..... Completion $\frac{\text{Report}}{\text{Statement}}$ submitted with this office letter No.....dated.....19 ." P.W.A.C 364.

The orders passed subsequently by higher authority on the excess reported in the completion report or statement should also be noted in the register of works to complete the record.

IV—Correction of errors after closing Accounts

522. Should an erreor or omission in the recorded expenditure of a work come to light after its accounts have been closed (*see* paragraph 75), the accounts may be reopened in order to rectify the error or omission unless the amount involved is not more than ten rupees in which case it will be sufficient to make a note of the error or omission in the relevant documents concerned P.W.A.C. 365.

P.W.A.C. 366.

523. To facilitate the preparation of estimates, as also to serve as a guide in settling rates in connexion with contract agreements, a schedule of rates for each kind of work commonly executed should be maintained in the division and kept up to date. It should be prepared on the basis of the rates prevailing in each locality and necessary analysis of the rates for each description of work and for the varying conditions thereof should, so far as may be practicable, be recorded.

The rates entered in estimates should generally agree with the scheduled rates but where, from any cause, the latter are not considered sufficient, the deviation should be explained in detail in the report on the estimate.

G—CONTRACTORS' LEDGER

(The rules in this section apply to all transactions with contractors in connexion with the contracts or jobs undertaken by them, whether relating to the execution of works or to the supply of materials for works or stock)

I—Form and use of the Ledger

P.W.A.C. 367.

524. The accounts relating to contracts should be kept in the contractors' ledger, form no. 43, a separate folio or set of folios being reserved for all the transactions with each contractor for whom a personal account is maintained, *vide* paragraph 525.

P.W.A.C. 368.

525. A personal account should be opened in the ledger for every contractor, whether or not a formal contract has been entered into with him unless the work or supply entrusted to him is not important and no payment is made to him except on a first and final bill, form no. 24, on completion. If any materials are issued to the contractor or any payments are made on his behalf, a ledger account must be opened.

II—Posting of the Ledger

P.W.A.C. 369.

526. The contractors' ledger should be written up in the divisional office. It is not necessary for the sub-divisional officer to maintain a similar ledger in his office but if he maintains one the divisional office may not require him to furnish extracts therefrom.

P.W.A.C. 370.

527. Except when a contractor's account is to be closed and the procedure prescribed in paragraph 504, is observed in respect of unpaid bills, the value of work

done or supplies made by a contractor should not be credited to his account until his bill has been passed and payment made thereon. Debit entries in the ledger should be made only on the basis of transactions recorded in the accounts, the postings being made from the supporting cash, stock or adjustment vouchers; liabilities not yet liquidated should be excluded altogether. The value of materials, if any, issued to a contractor under paragraph 465 or 466 should be debited to his account on the authority of his acknowledgment, *see* paragraph 469.

1. Security deposits of contractors should not be included in their personal accounts in the ledger, *vide* paragraph 612.

2. When a deduction made from a contractor's bill for one work is creditable to the account of another work, and such credit is in connexion with his contract for the latter work, two distinct sets of entries should be made in the ledger, one for the payment made on account of the former work, and the other for the recovery of creditable to the latter, as if that recovery, had been made in cash.

528. (*a*) The form of the ledger provides for the following columns : P.W.A.C. 371.

Particulars of bill or voucher :

(1) Date.

(2) Voucher no.

(3) Serial number, if a running account bill.

Net transactions detailed by suspense heads :—

(4) Advance payments.

(5) Secured advances.

(6) Other transactions.

(7) Name of work or account and particulars of transactions.

Gross transactions :

(8) Debits.

(9) Credits.

(10) Total value of work or supplies.

(11) Remarks.

(*b*) Columns 8 and 9 constitute the ledger account proper and columns 4, 5 and 6 set forth the net effect of each posting on the three suspense heads making up the account. Column 10 is also not a part of the personal

account but will be found useful for the purpose of exercising a check over the continuity of bills in the case of running accounts.

(c) Columns 1 to 3 and 11 require no explanation. Instructions for filling in columns 4 to 10 in the case of personal accounts are given below :

(i) Column 7—"Name of work, etc."—Here should be entered the full name of the work to which the bill or voucher relates except in the case of suppliers' bills, when the name of the account concerned, stock or purchases, should be stated. Brief particulars describing the nature of the transaction should then be added, and against the line should then be posted, in the money columns 4, 5, 6, 8, 9 and 10, the figures relating to that transaction only. When a deduction made from a contractor's bill for one work is creditable to the account of another work, and such credit is in connexion with his contract for the latter work, two distinct sets of entries should be made in the ledger one for the payment made on account of the former work, and the other for the recovery creditable to the latter, as if that recovery had been made in cash. The second set of entries should be posted in a separate line, in columns 6 and 9 against the name of the work concerned.

Note—If there are several contracts in connexion with a work or account the transactions relating to each should be distinguished, preferably by quoting the number and date of agreement or work order.

(ii) Column 4—"Advance payments"—If the bill is a running account bill A or B (form no. 25 or 26), figure D of account I should be posted in this column.

(iii) Column 5—"Secured advances"—If the bill is a running account bill B, form no. 26, figure E of account II should be posted in this column.

(iv) Column 6—"Other transactions"—In the case of running account bills, figure G of the memorandum of payments should be posted in this column. If a payment is made on a first and final bill, form no. 24, no entry should be made in this column unless a recovery is made from the contractor on any account. In the case of transactions other than these, the amount paid or recovered should be entered.

(v) In columns 4, 5 and 6, debits to contractors should be posted as plus entries and credits as minus entries.

(vi) Column 8—"Gross transactions—Debits" —If it is a running account bill, figure H of the memorandum of payments should be posted in this column, otherwise the total amount paid or chargeable.

(vii) Column 9—"Gross transactions—Credits" —Here should be entered the value of work or supplies creditable to the contractor, which will be figure F of account I in the case of running account bills.

(viii) Column 10—"Total value of work or supplies"—In the case of running account bills here should be entered the total value of work done or supplies made up to date, as per figure A of account I of bill, but before posting the bill it should be seen that the figure shown in account I of it as "Deduct value of work shown on previous bill" agrees with the last entry in column 10 of the ledger against the work concerned. In token of this check this last entry in column 10 should be initialled (and dated) by the divisional accountant.

III—Balancing and Reconciliation

529. The ledger accounts should be closed and balanced monthly. The closing balance of each personal account should be detailed so as to show, in respect of each separate work or account (stock or purchases), the amount outstanding if any under each of the three suspense accounts, (1) Advance payments, (2) Secured advances and (3) Other transactions, with a quotation, in each case, of the last running account bill and of all the vouchers supporting unadjusted outstandings under "Other transactions" not incorporated in the last running account bill. In the case of running account bills these balances can easily be ascertained from the memorandum of payments as indicated in the table below and it will be found convenient in practice to make a note of the outstanding balances of each bill, in the ledger, when P.W.C.A. 324.

posting the bill, so that at the end of the month the closing balance of the ledger account may be verified with the net result of the details already recorded:

Class of balance	Serial number of entry in memorandum of payments on bill form		
	Running Account bill A	Running Account bill B	Running Account bill C
(1) Advance payments ..	2	2	..
(2) Secured advances ..	..	3	..
(3) Other transactions ..	4	5	2

NOTE—*See* note to paragraph 528(*c*)

P.W.A.C. 376. **530.** The divisional accountant should be held responsible for the correctness of the contractors' ledger and for securing agreement, month by month, between the balances detailed in the works abstract and the corresponding balances of the accounts in the ledger. He should further see that there is no indication of a transaction pertaining to a running account having been settled on a form of bill not permitted to be used for the purpose.

P.W.A.C. 377. **531.** (*a*) Periodically all the personal accounts in the ledger should be examined to see (1) that balances do not remain outstanding for a long time without justification and (2) that in the case of running accounts, bills are prepared at reasonable intervals.

(*b*) Entries in column 10, "Total value of work or supplies," not bearing the initials of the divisional accountant recorded under paragraph 528 (*c*) (viii) should be reviewed in particular to ascertain the cause of delay, if any, in the preparation of final bills. This examination must invariably be made before a volume of the ledger is laid aside on completion, so as to ensure that all outstanding accounts in it are carried forward to a new volume.

IV—Scrutiny of Accounts by Contractors

P.W.A.C. 378. **532.** A contractor requiring a copy of his running account bill or an extract from his account in the contractor's ledger should be furnished with the same.

He should be encouraged to look at his account in the ledger and sign it in token of his acceptance of it. *See* also rule 2 under paragraph 455.

H—WORKS EXECUTED ON LUMP SUM CONTRACT

I—General

533. The following special procedure is prescribed for works executed on lump sum contract under paragraphs 405 and 406.

II—Payments for work done

534. Subject to the terms of the contract and such subsidiary instructions, if any, as may be laid down by the Local Government to ensure that the works are executed in accordance with the prescribed specification, plans and drawings, payments for work done are not made to the contractor otherwise than on the certificates of the officers in charge of the work, as detailed in paragraph 535.

535. (*a*) Whenever it is proposed to make any intermediate payment, a certificate will be given by an officer of the department of the status mentioned below to the effect that, by superficial or general measurement or by some other suitable method laid down by the Local Government (which should be specified) he has satisfied himself that the value of the work done is not less than a specified amount in conformity with the contract agreement and that, with the exception of authorized additions and alterations, the work has been done according to the prescribed specification.

(*b*) In the case of final payments, in addition to a record of detailed measurements in respect of additions and alterations, there will be a certificate of completion of the work according to the prescribed specification, signed by an officer as indicated below :

(i) For an intermediate or a final payment not exceeding Rs. 20,000 on each occasion.	(*a*) *In plains*—The assistant engineer in charge of the work, provided that if the contract for a work is for a sum of

		Rs. 50,000 or more the final payment, irrespective of amount, shall be subject to certification by the divisional officer.
	(b) *In bills*—The subordinate in charge of the work, provided that the certificate is checked by the assistant engineer after payment as soon as possible and in every case before the 'defects liability period'; and also provided that, if the contract for a work is for a sum of Rs. 50,000 or more, final payment, irrespective of amount, shall be subject to certification by the divisional engineer.	
(ii) For other payments, intermediate or final.		The divisional officer.

The officer granting a certificate will be held personally responsible for any overpayment, which may occur in consequence.

536. In order that proper financial control may be exercised over payments, it is necessary that the accounts of additions and alterations should be kept quite distinct from those of the rest of the work. There is, however, no objection to payment for additions and alterations being made before the completion of the work if their detailed measurements have been made.

III—Forms of bills

537. The forms of bills used for payments in connexion with lump sum contracts are nos. 27-A and 27-B modified, if necessary, under the orders of the Local Government in consultation with the Principal Auditor to provide for additional precautions which may be required.

538. Form no. 27-A is intended for intermediate payments, which may be made to the contractor in accordance with his contract. Only details of additions and alterations should be given in the bill. Otherwise the certificates prescribed in rue 535 (*a*) will suffice.

539. Form no. 27-B is intended for final payments made to a contractor. The details of additions and alterations alone should be given in the bill. Otherwise the certificates prescribed in rule 535 (*b*) will suffice. As a further precaution, the contractor should be required to add to his acknowledgment a statement in his own handwriting that he has received payment in full settlement of all demands.

NOTE—The form of final bill may be printed on yellow paper to distinguish it from that of the running bill (*see* note under paragraph 452(*b*).

IV—Subsidiary works accounts

540. The rules in sections E and F of this chapter regarding the maintenance of works abstracts and register of works apply *mutatis mutandis* to the accounts of lump sum contracts. In the case of estimates costing over Rs.10,000 expenditure need not, however, be booked by sub-heads of works (*see* paragraph 487, *et seq.*) if all the charges represent nothing but payments on a lump sum contract.

541. All "intermediate payments" made to the contractor and so acknowledged by him are regarded as advances made to him on account of the work concerned, and will be brought to account in accordance with paragraphs 542 and 543.

542. Payments for measured-up additions and alterations, as well as for the work covered by the lump sum for which no detailed measurements are necessary, are treated like advance payments and should be brought to account in the works accounts under the suspense head "Contractors—Advance payments". This will not only simplify accounting but will facilitate a watch-over the prompt adjustment of payments made.

NOTE—If a percentage or any other portion of the value of work done is withheld as security for the due fulfilment of the terms of the contract the net amount remaining after the deduction of the portion withheld should be entered as the advance payment.

543. Payments other than those specified in paragraph 542, above may be recoverable payments, including the value of materials supplied which may have been made to the contractor or to others on his behalf. These should be entered in the accounts under the suspense head "Contractors—Other transactions".

544. From the final bill paid to the contractor, (form no. 27-B), the total advances made to him in the running account bills, (form no. 27-A) or other recoverable payments will be deducted by short payment from the total value of work done, and the recoveries so made will be shown as minus figures under the suspense heads concerned, in which the plus figures will already be outstanding.

V—Contractors' ledger

545. Accounts of transactions relating to lump sum contracts must be maintained in the contractor's ledger, Form 43, in the manner described in Section "G" of this chapter, subject to the following subsidiary instructions.

546. As all "intermediate payments" made on form no. 27-A are regarded as advances, no figure therefrom will be posted in column 9, which is intended to show the amount creditable to contractors' account on account of the value of work done. The first and last entry which will appear in this column will be the figure "F", given in part I of the final bill form no. 27-B. Column 10 need not be posted at all.

547. Figures for posting the other columns 4, 6 and 8 are indicated in the bills (form nos. 27-A and 27-B) by the same distinguishing letters D, G and H respectively, which have been used to denote the corresponding entries in the ordinary bill forms 25, 26 and 27.

I—SUNDRY RULINGS

1—Carriage and Incidental Charges

P.W.A.C. 397.

548. (*a*) The cost of carriage of stock materials to site of work, and of all carriage charges in connexion with the movement, from place to place of other materials

issued to or provided specially for a work, should be charged direct to the account of the work, the exact classification of charge being as indicated below:

Nature of issue of materials	Head chargeable in the account of the work
I.—Issues to contractors under paragraph 465:	
(*a*) To the promised place of delivery.	"Final charges" in the case of estimates not exceeding Rs. 10,000 and "additional charges for materials issued to contractors" in the case of estimates exceeding Rs. 10,000.
(*b*) Beyond the place of delivery, if incurred.	The personal account of the contractor under the suspense head "Contractors—Other transactions."
II.—Issues to contractors under paragraph 466.	Ditto.
III.—Issues direct to works	The sub-head to which the cost of the materials is charged.

(*b*) When surplus materials are returned from a work to stock, the cost of carriage should be borne by the work, but if they are transferred to another work, the charge may be debited to either work as may be equitable.

(*c*) Incidental charges connected with the movement of materials issued to or provided specially for a work or returned therefrom, should be adjusted in the same way as the cost of carriage.

(*d*) In all cases the places from and to which conveyed, the distance, the quantity and the approximate weight must be clearly stated in the payment vouchers.

II—Charges for Examination of Soil

549. The expense attendant upon the necessary examination of the soil for the foundations of works ordered by competent authority should be treated as outlay on works and not as a contingent charge, provision for it being made under the service head concerned in a requisition or estimate according to the sum involved. P.W.A.C. 380.

III—Miscellaneous charges relating to Government buildings

P.W.A.C. 381.

550. Municipal or other rates and taxes on government buildings, residential or non-residential, when chargeable to the department as the department in administrative control of the building, *vide* rule 30 of Appendix X to volume V of the Handbook, should be treated as expenditure on repairs, and debited to the maintenance estimate of the buildings concerned.

551. Charges for the supply of electric current to inspection houses are debitable to "establishment contingencies" and not to the estimate for maintenance and repairs of the buildings.

IV—Employment of Military Labour

P.W.A.C. 382.

552. When military labour is employed on the execution of a work, the officer commanding the unit can obtain from the controller of military accounts concerned, a lump sum advance to meet heavy initial expenditure up to Rs. 10,000 but not exceeding one quarter of the approximate total amount payable on the contract, as certified by the employing authority. The debit on account of the advance made will be received from the controller through the exchange account, and the responsibility for the final adjustment of the advance by recovery from the value of the work done rests with the employing authority.

V—Execution of Government Works by Local Bodies

P.W.A.C. 383.

553. When the department entrust to the agency of a district board, or other local body, the maintenance of government buildings or roads, without transferring the property to the local body, the payment made to it on this account should be treated as a payment for work done by a contractor. If lump sum payments have been agreed upon, the procedure for settling the account periodically, and for recording the cost of the works, may be simplified with the concurrence of the Principal Auditor provided—

(*a*) that a certificate that the work has been done in accordance with the conditions agreed upon is placed on record by a responsible official,

(*b*) that if the payment is made for a number of works, expenditure on all of which cannot be classified in the accounts under a single head of account, the necessary detailed classification of the charge is set forth, and

(*c*) that, as far as possible, the liability of a year is settled within that year (*see* also paragraph 518) *See* also paragraph 426.

1. These payments should not be charged to the minor head "Grant-in-aid," that head being intended for cash contribution made to local bodies in connexion with (1) roads which are either not the property of the Government, or, being such property, have been transferred to the control of a local body and (2) miscellaneous civil works, the cost of which if constructed by the Public Works Department would be chargeable to the minor head "Original Works—Buildings—Civil works" and for the financial assistance given to these bodies, in the form of expenditure incurred in the Public Works Department on a work constructed by that department on their behalf.

2. The local Government will issue orders stating who shall be treated as a "Responsible official" in each case for the purpose of proviso (*a*).

CHAPTER XV

MANUFACTURE ACCOUNTS

A—INTRODUCTORY

554. When materials are manufactured departmentially, either for the general requirements of works or for a particular work, a separate account, called a manufacture account, must be kept of the transactions connected with each manufacture. *See* also paragraph 599. P.W.A.C. 384.

555. The detailed accounts of the expenditure on a manufacture are maintained in the same way as the accounts of a work and, in addition, an account is kept of the quantities and values of the products of the manufacture. The two sections of the accounts are known, respectively, as the "operation" and the "outturn" accounts. P.W.A.C. 385.

556. The ordinary forms of the registers of works are unsuitable for recording the progress of the transactions of a manufacture. Form no. 42, register of manufacture, should be used instead. P.W.A.C. 386.

557. It is essential that the accounts of a manufacture shall not remain open indefinitely. If the operations are seasonal, the accounts of each season should be kept separate and closed as soon as the operations are closed. In cases in which operations are continuous, the accounts must nevertheless be closed periodically, but at least once a year. P.W.A.C. 387.

B—OPERATION CHARGES

558. A manufacture account is charged directly with (1) the value of raw materials issued from stock or obtained otherwise, (2) the cost of the labour employed, and (3) other incidental charges connected with the operations. P.W.A.C. 388.

P.W.A.C. 389.

559. The following rules apply to certain specia incidental charges :

(*a*) Capital charges, such as the cost of land, kilns, special plant, etc., incurred in connexion with a manufacture which does not extend beyond a single season, are debited wholly to the account of the manufacture.

(*b*) Capital charges in connexion with a manufacture extending over more than one season should be debited, in the first instance, to a special account under the sub-head "Land, kilns, etc.," of the stock account. This account should also be charged with the cost of repairs and renewals of the kilns, etc. All these charges should be recovered in suitable instalments by debit to the "operation" accounts of the several seasons, the number of instalments and the amount chargeable for each season being determined on the merits of each case.

1. The decision as to the suitable instalments whereby the "Land, kilns, etc." account is to be cleared periodically, as given by the authority sanctioning the initial charge, should be recorded in the register of stock, form no. 12 and not deviated from without the further orders of that authority.

2. When the land, kilns, plant, etc., acquired for departmental manufacture operations are leased to a contractor of the division or other person, the rent charged should be credited to this special account and not to revenue.

(*c*) If the manufacture is undertaken on behalf of other divisions or departments, or of local bodies or individuals, a charge should be made on account of establishment and tools and plant, if leviable under the rules, *vide* Appendix V, for outlay on works undertaken on their behalf.

(*d*) Save as provided in clause (*c*) above, no charge is permissible on account of the general establishment and ordinary tools and plant charges, or on account of interest on the capital cost of the land, kilns, plant, etc., though all these charges should be included in any *pro forma* accounts of the manufacture operations of the division, which may be prepared under the orders of the Local Government, with a view to compare the cost of manufactured departmentally with the rates charged by suppliers.

560. **The accounts of road metal** digging are not treated as manufacture accounts, but the charges connected with land and quarries acquired for such operations should be dealt with in accordance with paragraph 265. P.W.A.C. 390.

C—VALUE OF OUTTURN

561. A manufacture account is credited with the values of the manufactured articles and of the surplus materials sold or otherwise disposed of (paragraph 478). P.W.A.C. 391.

562. The outturn account referred to in paragraph 555 should show, month by month, the quantities and values of each class of articles manufactured, compared with the corresponding figures shown in the estimate (if any). The detailed account for each month should be prepared in form no. 36 outturn statement of manufacture, and should be attached to the works abstract for the operation. P.W.A.C. 392.

563. The rates for valuing manufactured articles should be so fixed as to represent, as accurately as possible, the actual cost of manufacture per unit but should not exceed the market rates. P.W.A.C 393

D—GENERAL ACCOUNT

564. A manufacture account is essentially a suspense account, as the cost of the operations cannot be cleared finally until they are closed. Manufacture transactions are, therefore, recorded under a distinct subhead, called "Manufacture" of the stock suspense account. P.W.A.C. 394.

565. In the stock accounts, the manufacture transactions should be recorded thus— P.W.A.C. 395.

(*a*) Operation charges should be shown as receipts of stock under the sub-head "Manufacture" charges representing value of stock materials issued to manufacture being simultaneously treated as issues of stock under the sub heads concerned.

(*b*) All outturn should first be brought formally on the stock account, by crediting its value to "Manufacture" and simultaneously showing the

articles as receipts of stock under the sub-heads concerned.

1. If the rate at which any article of outturn, manufactured for a particular work, as valued, is different from the issue rate of a similar article already in stock, the two articles should appear as distinct items in the stock accounts.

2. No storage charge is leviable in respect of materials manufactured on behalf of other divisions, departments, local bodies and individuals, which are formally passed through the stock account under this paragraph. *See* also paragraph 559(*c*).

P.W.A.C. 396.

566. The difference between the "operation" and "outturn" should be adjusted under the orders of competent authority before the accounts of a manufacture are closed. If the orders issued have the effect of enhancing or lowering the value of the outturn already brought to account, the adjustment will be made by a suitable entry (without any fresh quantities) in the outturn statement, form no. 36; in other cases, the loss or gain, as the case may be, should be taken to the expenditure or revenue head concerned by a regular transfer entry, which will affect the "operation" account only. In all cases, the total "operation" and "outturn" should equal each other on closing the manufacture account. *See* also paragraph 220, rule 2.

CHAPTER XVI

Suspense Accounts

A—INTRODUCTORY

P.W.A.C. 397.

567. The account of the minor head "Suspense," sub-divided into as many of the five heads named below as may be required, is kept in each division under a single major head of expenditure: (1) Purchases, (2) Stock, (3) Miscellaneous P. W. advances, (4) London stores, and (5) Workshop suspense. These heads are of a temporary character and all transactions recorded under them are ultimately removed either by payment, or recovery, in cash, or by adjustment. The transactions, therefore, consist of both debits and credits, the latter being treated as reduction of expenditure when making up the account of the major head.

B—PURCHASES

P.W.A.C. 398.

568. When materials are received from a supplier or from another division or department, their value should be credited to purchases—

(*i*) immediately on their receipt, if they have been received for a specific work, so that *per contra*, the cost may be included at once in the accounts of the work and those accounts, as well as the connected subsidiary accounts, may take cognizance of the receipt of materials at the earliest opportunity *see* paragraphs 469 and 474); and

(*ii*) on closing the accounts of the month, if they have been received for stock and payment has not been made for them during the month, so as to secure agreement between the quantity and value accounts (*see* paragraph 211).

P.W.A.C. 399.

569. When the actual value of the materials is not known, it will suffice if an estimated figure is adopted, any difference being adjusted, as soon as known, by a

plus or a *minus* credit to purchases, as the case may be. *See* also rule under paragraph 570.

P.W.A.C. 400. **570.** When the price of the materials is paid or adjusted in transfer, the payment should be debited to purchases, and the outstanding credit thus cleared.

If the amount admitted in payment exceeds the amount credited to purchases, the difference should be charged direct to stock or to the work concerned.

P.W.A.C. 401. **571.** Unclaimed balances in the purchases account should be dealt with in accordance with the procedure prescribed for deposit balances in paragraph 622. Paragraph 623 regarding the repayment of lapsed deposits applies *mutatis mutandis* to repayments of lapsed balances of purchases.

P.W.A.C. 402. **572.** The account of this head be kept in form no. 67, suspense register, the details being recorded in a seprate set of folios for each of the two headings (1) Purchases for stock and (2) Purchases for specific works.

C—STOCK

P.W.A.C. 403. **573.** The head "Stock" is opened in all divisions in which stocks of materials are maintained for general purposes, *vide* paragraphs 183 and 184. In divisions in which no stocks are maintained, this account should be opened only when any manufacture operations are undertaken.

P.W.A.C. 404. **574.** The money limit for the stock reserve of a division, prescribed by the Local Government, *vide* paragraph 184 is meant to be applied to the value of materials acquired or manufactured for stock purposes only. Excesses over this limit are, therefore, permissible only when caused by unadjusted expenditure on manufacture operations connected with specific sanctioned works.

P.W.A.C. 405. **575.** The account head "Stock" is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works, or sold, transferred or otherwise disposed of and the balance

of the account represents the book value of the materials in stock *plus* the unadjusted charges, etc., connected with manufacture.

576. The sub-heads of the stock account are (1) Small stores, (2) Building materials, (3) Timber, (4) Metals, (5) Fuel, (6) Painters' stores, (7) House fittings, (8) Miscellaneous stores, (9) Land, kilns, etc., and (10) Manufacture. P.W.A.C. 406.

577. (*a*) The general account of the receipts, issues and balances of the suspense head "Stock" should be maintained in the suspense register, form no. 67. A separate account should be kept in respect of each sub-head, the transactions of the several sub-divisions being detailed therein as separate items and the totals of all sub-divisions as another. Transfers within the division should be accounted for against a single item "Deduct—transfers within division," before the total for the entire head "Stock" is struck. P.W.A.C. 407.

The clearance of balances under "Transfer within division" should receive special attention.

(*b*) The subsidiary accounts of stock are described in Chapters VIII and XV.

D—MISCELLANEOUS P. W. ADVANCES

578. Transactions recorder under the head "Miscellaneous P. W. advances" are divided into four classes : P.W.A.C. 408.

(1) Sales on credit.

(2) Expenditure incurred on deposit works in excess of deposits received.

(3) Losses, retrenchments, errors, etc.

(4) Other items.

NOTE—Personal advances drawn from the treasury, and audit retrenchments made from bills cashed direct at the treasury, do not appear in the accounts of divisional offices. Advances made to contractors appear in the accounts of works.

579. When stores of any kind are sold on credit their value (*plus*, if recoverable, the percentage charges referred to in paragraph 187) should be debited to Miscellaneous P. W. advances under the sub-head "Sales on credit" so that (1) the accounts of stocks or works from P.W.A.C. 409.

which the materials are issued may be kept correct, and (2) the recovery of the value from the local body or individual concerned may be watched through the regular accounts.

"In each case there must be authority for the sale on credit"

P.W.A.C. 410. **580.** Outlay on deposit works is required to be limited to the amounts of deposits received. Any expenditure on deposit works incurred in excess of the amount deposited is chargeable to "Miscellaneous P. W. advances" pending recovery, to effect which action should at once be taken. *See* paragraph 585.

P.W.A.C. 411. **581.** Under the heading "Losses, retrenchments, errors, etc.," appear the following :

(*a*) Deficiencies in cash or stock.

(*b*) Actual losses of cash or stock.

(*c*) Errors in accounts awaiting adjustment.

(d) Retrenchments and losses of other kinds recoverable from government servants.

P.W.A.C. 413. **582.** The head 'Other items' is meant for all debits the allocation of which is not known or which cannot be adjusted until recovery or settlement is effected or write-off ordered. The following are cited as examples : (1) debits, the classification of which cannot at once be determined, (2) recoverable debits not pertaining to the accounts of a work, and (3) recoverable outstandings pertaining to works, the accounts of which are closed (*vide* rule under paragraph 504 and paragraph 518).

P.W.A.C. 414. **583.** No charges may be debited to "Miscellaneous P. W. advances" on the ground of absence or insufficiency of sanction or appropriation, except as provided for in paragraph 580.

The share of municipal taxes paid by the Government on behalf of tenants of government buildings under the provisions of paragraph 284, note 1 clause (*c*) should be debited to this head pending recovery.

P.W.A.C. 415. **584.** Items in the "Miscellaneous P. W. advances account are cleared either by actual recovery or by transfer, under proper sanction or authority, to some other head of account. Items or balances which may become irrecoverable should not be so transferred until ordered to be written off.

585. The detailed accounts of this head should be kept in form no. 67, suspense register. For items falling under the class "Expenditure incurred on deposit works in excess of deposits received" details are not necessary, as these are recorded in the schedule of deposit works, form no. 65. For each of the other three classes of items, a separate set of folios should be reserved, and all the items under each class should be detailed so that their clearance may be watched individually. An abstract should be prepared to show the totals of all the classes. P.W.A.C. 416.

E—LONDON STORES

586. The head "London stores" is the suspense head through which are passed all transactions connected with stores obtained through the India Stores Department, London. The objects of this account are (*i*) that the stores received from England are brought on the accounts of stock or works immediately on their receipt, without waiting for the advice of the payments made in England by the High Commissioner, (*ii*) that when the advice precedes the stores the receipt of the latter is watched, and (*iii*) that in all cases agreement is secured between the charge to stock or works, and the payments made in England. P.W.A.C. 417.

587. When the stores arrive, this account should be credited, and the accounts of the works concerned or stock should be debited, with the English cost of the quantities actually received, the amount being determined by converting the invoiced sterling value into rupees at the average rate of exchange (which will be communicated by the Principal Auditor) for the month in which the payment was made in England. P.W.A.C. 418.

If the month of payment is not known, the average rate of exchange for the month in which the stores were despatched from England should be adopted provisionally, subject to adjustment on receipt of the advice of payment.

NOTE—In order to avoid discrepancies in accounts, the sterling transactions should be converted into Indian Currency to the nearest pie and should not be rounded off even to the nearest anna.

588. On receipt of monthly statements of receipts disbursements of the Province from the Accounts Officer in England, the Accountant General will convert the sterling accounts in rupees at the average rate of exchange of the month and issue a memorandum of adjustment to the Executive Engineer concerned. On receipt P.W.A.C. 419.

of the adjustment memorandum the rupee value of the stores as advised by the Accountant General should be credited to the head 'S—Remittances—Cash Remittances, etc.—Public Works Remittances—III Other Remittances—Items adjustable by the Public Works Department, and debited to the head 'London Stores (charges in England)."

Note.—No adjustment will be made on account of 'Loss or gain by [Exchange'.

P.W.A.C. 420. **589.** Indian charges (*e.g.*, balance of sea-freight and carriage and incidental charges) should be debited direct to stock or works concerned unless incurred prior to the arrival of the stores in the division, in which case they should be charged to "London stores" and on receipt of the stores the charge should be transferred to the relevant accounts of works or stock, when making the adjustment of English cost as laid down in paragraph 587.

P.W.A.C. 421. **590.** A surcharge at the rate fixed by the Government of India from time to time, to cover departmental expenses and marine insurance is added by the High Commissioner for India to the invoiced price (including frieght) of all European stores obtained through the India Store Department, London, by provincial governments, commercial departments, including irrigation works, government commercial undertakings, local funds, Indian states, private individuals, etc., in calculating the cost debitable to or recoverable from these various sources.

1. When under special arrangements the contractor undertakes to deliver stores at an Indian port and not at the stores office in London, the surcharge leviable will be only for departmental charges.

2. The extra charge for marine insurance covers the risk of losses during the voyage to India and not losses between the ship's side and the shore.

3. The adjustment of the surcharge is made by the High Commissioner for India. A similar extra charge should be made in India for stores imported from England for the Central Government but eventually transferred to provincial governments, etc. In such cases the amount of the surcharge should be credited in the central section of the accounts under XLVI—Miscellaneous—Percentage chargeable on European stores for provincial governments, etc.

4. In making recoveries from the agents of vessels on account of short delivery of stores, the surcharge should not be added to the invoiced value of the stores (including freight). Similarly in making recoveries from the agents of vessels on account of deficiencies or damage found in consignments of stores obtained from the Air ministry or from other departments of the British Government, the departmental charges levied by these authorities should, like those made by the India Store Department, London, be excluded from the value of such stores.

P.W.A.C 422.

591. The balances at credit of this account represent the value of stores received for which no advices of payment have come to hand and debit balances indicate the advised value of stores which have not yet been received. All balances should be watched with a view to early clearance, special reference being made at once to the Principal Auditor in respect of each item of the former class.

P.W.A.C. 423.

592. Balances due to short deliveries, etc., which cannot be cleared by recovery of cost are not adjustable until their write-off has been sanctioned by competent authority.

P.W.A.C 424.

593. The transactions under this head should be recorded in detail in a monthly schedule, form no. 71, Schedule of London Stores.

P.W.A.C. 425.

594. Indents on the Indian Stores Department, London, should indicate, the detailed classification of the charge, which in the case of the Public Works Department, is always the head " Charges in England—Stores (voted)" subordinate to the major head under which the suspense head "London stores" of the division is classified : *See* paragraph 118. In each case it should be added whether the cost is debitable to the revenues of the Province or those of the Central Government.

(1) whether debitable to central or provincial revenues; if the latter, the name of the provincial government;

(2) whether the major head pertains to reserved or transferred expenditure.

Thus, in a Buildings and Roads division in which the London stores account is kept under the major head " 50.—Civil Works, " an indent for stores required partly for agency works of the Central Government and partly for provincial works and deposit works, will be classified as shown below :

50—Civil Works—Charges in England.

Stores for India.

Provincial—United Provinces.
Voted.

F—WORKSHOP SUSPENSE

P.W.A.C. 426. **595.** When a workshop has been established, the accounts of which are kept in accordance with the rules in Chapter XVII, all direct outlay on the jobs executed and on other operations of the workshop is passed through the suspense head workshop suspense, and a separate account is kept under it of each job or operation, so that all charges relating to each may be collected and charges of a general nature may be suitably distributed over all the jobs or operations affected, before the total cost recoverable is determined.

P.W.A.C. 427. **596.** The recorded expenditure on a job is removed from the suspense account only when, and to the extent, an adjustment is effected against the deposit received or against the service or other head concerned, *vide* paragraph 607. This removal is effected by a credit to the account of the job. But when any charges are transferred from one job or operation to another, the transfer should be made by *plus* and *minus* debit entries.

P.W.A.C. 428. **597.** On the completion of a job, all outstanding charges on it must be debited, as soon as possible, to the head concerned, but in cases where this cannot be done, as in the case of expenditure incurred in excess of the deposit received, the unadjusted amount should be transferred to the head "Miscellaneous P. W. advances" pending settlement.

P.W.A.C. 429. **598.** The detailed account of this head should be kept in a suitable form prescribed in accordance with the rule in paragraph 600, the object being to maintain an account showing the cost of each job or operation and its adjustment from time to time.

CHAPTER XVII

Workshop Accounts

A—INTRODUCTORY

599. In some divisions there is a small shop for the execution of repairs to tools and plant or of small manufacture jobs. The accounts of works executed in such shops should be kept in the forms prescribed for repair works or manufacture operations, as the case may be. P.W.A.C. 430.

600. Large workshops, with special plant or machinery, may also be established, which may be treated as separate sub-divisions, or divisions, for account purposes. When such workshops are of the character of quasi-commercial undertakings, the system of accounts will be that prescribed for similar undertakings. When they are run mainly for departmental purposes the accounts should be kept in accordance with the general rules and principles laid down in this chapter. In either case, the exact forms to be used and the procedure to be observed will be settled in respect of each workshop in consultation with the Principal Auditor. P.W.A.C. 431.

601. No work is to be undertaken in workshops of the department other than work required for the various branches of the department, except under some general or special order of the Local Government. P.W.D.C. 375.

602. For every job there must be an estimate of cost (providing for all charges, including the prescribed percentages for indirect charges, *vide* paragraph 608) sanctioned by competent authority and accepted by the intending officer, local body or individual : *see* also paragraph 605. The amount to be realized from the consenting party will, however, be based on the actual cost, though the authorized limit of cost, which the officer in charge of the workshop may incur without further authority is that shown in the accepted estimate. P.W.A.C. 432.

If the execution of a job for another division or department is likely to extend beyond one financial year, the limit of the cost which may be incurred in each official year should also be settled beforehand.

P.W.A.C. 432-A. 603. No work should be undertaken for municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, etc. that may be leviable under the rules for the time being in force, has been paid to their divisional officer, or into the treasury to be credited to the revenues of the Province under the head of account concerned. This rule may be relaxed at the discretion of the divisional officer or superintendent in the case of government servants where full recovery is not open to doubt. In such cases a rough estimate of the probable cost must be prepared in advance and the government servant concerned required to give an undertaking that he agrees to pay the actual charges in full on completion of the work. The full expenditure incurred must be deducted from the government servant's pay and allowances for the following month. In all cases prior to work being put in hand, an undertaking should be procured from the party concerned that it will not hold the department responsible for loss by fire or theft or any other factor which could not be foreseen when the estimate was prepared. In cases where it is found that the original estimate is likely to be appreciably exceeded a revised estimate should be prepared and the procedure outlined above adopted. The cost of the operations should be charged monthly to the head "Miscellaneous P. W. advances" pending recovery.

B—DIRECT AND INDIRECT CHARGES

P.W.A.C. 433. 604. Receipt and expenditure transactions in connexion with workshops are brought to account as follows :

(*a*) Where capital accounts are kept of a workshop intended mainly for the needs of the Irrigation Branch i.e. if the workshop is to be regarded as being on a quasi-commercial basis), the capital expenditure should be recorded under the relevant division and sub-division of the major head 68. Receipts representing recoveries of capital expenditure will be taken in education.

in reduction of such expenditure, while revenue receipts and working expenses will be booked under a new minor head, opened under the corresponding division and sub-division of the major head XVII, entitled "Receipts from workshops," divided so as to meet the requirements of the *pro forma* accounts of the shop (*vide* paragraph 610).

(*b*) Where capital accounts are kept of a workshop intended mainly for the needs of the civil works branch, all expenditure incurred upon it, whether of the nature of capital or of working expenses, should be recorded under the major head 50. Recoveries of capital expenditure will be taken in reduction of such expenditure ; revenue receipts will be booked under a new minor head, opened under the major head XXXIX, entitled "Receipts from workshops," divided so as to meet the requirements of the *pro forma* accounts of the shop.

(*c*) Where no capital accounts are kept of a workshop, for whichever branch intended, all expenditure should be booked under the major head 18 or 50, as the case may be, and all receipts, whether "recoveries of expenditure" or "revenue receipts," under the minor head "Miscellaneous" of the corresponding revenue head XVIII or XXXIX.

605. All capital charges on buildings, plants and machinery and stock materials, and all revenue charges incurred on their maintenance and on the upkeep of the necessary general establishment, should be accounted for as ordinary Public Works transactions under the major head concerned, in accordance with the proceeding paragraph and under the general rules of other chapters of this volume. These are charges which neither pertain to any individual job executed in the shops, nor are capable of direct apportionment amongst all the P.W.A.C 434.

job, and are, therefore, met out of the grants of the department, the distribution of such charges over individual jobs being made in accordance with the rule in paragraph 608.

P.W.A.C. 435. 606. All other expenses connected with the operations of a workshop are chargeable to the jobs concerned, and should, therefore, be accounted for under the suspense head "Workshop suspense" (*vide* paragraphs 595 to 598). The charges pertaining exclusively to any job should be debited to it at once, and those of a general nature should be treated, in the first instance, as general charges (under one or more suitable headings) and apportioned subsequently amongst the jobs concerned in accordance with a definite procedure.

(1) This paragraph does not apply to incidental charges connected with the stock of materials which should be dealt with under paragraphs 605 and 221.

(2) All liabilities should be taken into account, even though undisbursed, so that the general charges may be correctly allocated month by month, and the recorded expenditure on each job may represent, as far as possible, the actual cost up to date.

P.W.A.C. 436. 607. In the case of jobs of all classes, the cost of operations should be charged off or adjusted in transfer (paragraph 596), as the case may be, month by month but in the following cases the accounts of a job may be settled once a year in March, or in an earlier month if the job is completed earlier (*vide* paragraph 597) :

(*a*) When the total cost during the year is not larger than Rs.500.

(*b*) When the monthly settlement of account is inconvenient to the indenting division or department.

(1) When the estimated cost of a job is recovered in advance, it should be kept in deposit in the first instance, and the adjustments of actual cost made under this paragraph should be effected against the deposit, the unexpended balance being refunded only when the job is completed and the account of it settled.

(2) In the case of large jobs undertaken by workshops, the following procedure may be adopted to enable divisional officers to watch the receipt of the articles. The debit received on account of the cost of such operation should be held under "Suspense" in the works account, under a temporary sub-head "Workshop liabilities" and this should be relieved later on actual receipt of the articles.

P.W.A.C. 437 608. In addition to the direct charges referred to in paragraph 606, the account of each job should be debited, not through the "Workshop suspense" account

but directly under the head of account concerned, with suitable percentages to cover the indirect charges enumerated below :

(*a*) Overhead charges under paragraph 187.

(*b*) Interest on the capital cost of buildings, plant and machinery.

(*c*) Maintenance charges of buildings, plant and machinery.

(*d*) Depreciation of buildings, plant and machinery.

(*e*) Establishment charges (including one per cent) on account of audit and account establishment : *see* rule 9 of Appendix V.

See also paragraph 605.

The percentage for overhead charges should be calculated on the book value of materials issued to each job. The other charges are ordinarily calculated on the total cost of labour and stores pertaining to the job. It is usual to charge a further percentage on account of profit except in the case of jobs executed for other divisions of the province.

* The percentage realized on account of establishment charges is treated as reduction of expenditure or as revenue receipts as the case may be in accordance with the rules in Appendix V. All other percentages are treated as revenue receipts.

609. The indirect charges referred to in paragraph 608 should be brought to account whenever the settlement of the account of direct charges is effected under paragraph 607.

C—ANNUAL ACCOUNT AND REVIEW

610. Annually, *pro forma* accounts of each workshop should be prepared, consisting of—

(i) the capital account, showing the values (after making due allowances for depreciation) of the buildings, machinery and plant, and stock, and the outstanding balances of the workshop suspense account ;

(ii) the outturn account showing, in such detail as may be necessary, the charges on labour

and stores, and the general and indirect charges, and

(iii) the profit and loss account, showing on the one side the actual working liabilities of the year, e.g. (*a*) interest calculated on the mean capital of the year under all the heads named in (i) above, (*b*) the actual maintenance charges of buildings and machinery and plant, (*c*) depreciation of buildings, machinery and plant calculated on the capital value thereof and (*d*) general establishment charges *plus* (1) a suitable addition thereto on account of leave and pensionary charges and (2) one per cent for audit and accounts establishment only on such jobs in respect of which this percentage is not credited to the major head "26—Audit" or in "XLVI Miscellaneous—Fees for Government audit" in the regular accounts (*vide* rule 2 to paragraph 11 of Appendix V); and on the other side the percentage charges made under paragraph 608, excluding the one per cent for audit and accounts establishment credited to "26—Audit" or "XLVI Miscellaneous—Fees for Government audit," under rule 1 to paragraph 11 of Appendix V.

The stock account should be treated as a part of the workshop account only if and to the extent, the reserve stock is declared by the Local Government to be part and parcel of the shops. When the whole or part of a stock is merely an adjunct to a workshop, neither the interest charges on it nor the losses or gains (including storage charges) arising out of it, should appear in the profit and loss account of the workshop.

P.W.A.C. 440

611. The Principal Auditor should review the annual accounts of a workshop, in consultation with the officer in charge of it, and submit a report to the Local Government on its financial working, specially bringing out the necessity, or otherwise, of revising the percentage fixed by the Local Government for the several charges referred to in paragraph 608 above.

To facilitate the review of percentages it will be found convenient to show, in the profit and loss account, not only the figures of the year but also the progressive figures to the close of the year, commencing from a suitable date.

CHAPTER XIX

NON-GOVERNMENT WORKS

A—INTRODUCTORY

628. Non-Government works are divided into three classes : (1) Deposit works, (2) Local loan works, and (3) Takavi works. P.W.A.C. 457.

629. The general rule for the exhibition in accounts, of transactions relating to contributions from central or provincial revenues to local funds and public bodies, and *vice versa*, as contained in Chapter 6 of the Audit Code, is reproduced below : P.W.A.C. 458.

Contributions made by the central or the Provincial governments to district boards, municipalities, etc., or *vice versa*, will be charged 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 church will be debited to "32 Ecclesiastical" ; a grant for the construction of a school to "37.—Education ; a grant for the construction of a drainage system to 39.—Public health" ; and a grant for the construction of roads to "50.—Civil works" ; while a grant given for general purposes, such as a grant to make good a deficit or as compensation for revenue resumed, will be classified, under "57.—Miscellaneous."

1. If the financial assistance given by the central or a provincial 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 work constructed by that department on behalf of the local concerned, the contribution thus made should be charged as expenditure under the minor head "Grants-in-Aid" of the Public Works major head concerned irrespective of the object of the assistance.

2. A contribution paid by local body 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 the property of government, should be credited in the Public Works accounts to the debt head "Public Works deposits". The contribution should, for accounts purposes, be divided into two parts, one representing a share of works expenditure and the other the usual percentages on that share to cover charges for Public Works establishment and tools and plant and the expenditure as actually incurred together with the percentages should be charged against it. No charge for audit and accounts should be levied in such cases.

630. In the Public Works accounts, contributions made to local bodies are charged to the minor head "Grants-in-aid" under the major head "50—Civil works," or "18—Other revenue expenditure" as the case may be. *See* also rule 1 to paragraph 553. P.W.A.C. 459.

P.W.A.C. 460. **631.** When works already constructed, or land already purchased, are transferred, free of charge, to local bodies under the provisions of paragraph 372 no re-adjustment of the accounts of cost is necessary.

P.W.A.C. 461. **632.** For every non-government work there must be a duly sanctioned detailed estimate or requisition, as the case may be, in the same way as for a government work.

B—DEPOSIT WORKS

P.W.A.C. 462. **633.** When a deposit work is to be carried out, the local body or other party concerned should advance the gross estimated expenditure, which is payable by it, to the divisional officer in one lump sum, or in instalments, and by such dates as may be specially authorized by the Local Government, *vide* paragraph 392. The amount received should be credited in the accounts to the head "Public Works deposits," against which will be charged all expenditure incurred up to the amount of the deposit. As regards expenditure in excess of deposit *see* paragraph 580.

If preferred, the local body concerned may be authorized to pay the deposit direct into the treasury. In this case, the accompanying chalan should state clearly that the amount is creditable to the department, naming the division and the work to which the deposit relates.

P.W.A.C. 463. **634.** A consolidated record of the transactions of a month relating to all deposit works of the division should be prepared in form no. 65 schedule of deposit works. This schedule shows, in respect of each work, the amount of deposit received and the expenditure incurred, both during the month and up to date.

Refunds of unexpended balances of completed works should be taken in reduction of the deposits and, therefore, shown in the schedule as *minus* realizations and not as expenditure.

P.W.A.C. 464. **635.** The amount of each deposit should be rateably divided into two parts, one representing the share available for works expenditure and the other the total amount chargeable as establishment, tools and plant and audit and accounts charges, if any, recoverable, under the rules, *vide* appendix V. In the schedule, the deposit received for each work should be numbered

as a single item, but the transactions relating to the two parts of it should be shown separately, thus—

For works expenditure.....

For percentage charges.....

636. The percentages leviable should be adjusted month by month as the works expenditure is incurred, but the Principal Auditor may authorize the adjustment to be made once a year in the accounts for March, provided that if the accounts of a work are closed in an earlier month the adjustment must be made in that month. P.W.A.C. 465.

C—LOCAL LOAN WORKS

637. The rules under which payments on account of local loan works may be made in the department are reproduced below : P.W.A.C. 472.

I. Every loan to a municipality, Indian state, or other corporation will be recorded in the books of the Principal Auditor concerned, and no part of it may be issued except under his orders.

II. No department of the Government or a government servant should incur any expenditure or liabilities against such loan funds, unless a statement in writing is first obtained from the Principal Auditor that the amount is available out of the loan funds and has been placed in a separate account by the Principal Auditor so as to be available for the proposed expenditure.

III. Funds spent by any department of the Government or a government servant under rule II shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department or the government servant.

638. Expenditure on a local loan work, incurred in accordance with the foregoing rules and under the orders of competent authority, should be accounted for as outlay against the sanctioned loan, under the head "R.—Loans and advances by the provincial governments," and shown in the schedule of debits to miscellaneous heads of account, form no. 76 supported by a schedule of works expenditure. P.W.A.C. 473.

P.W.A.C. 474. **639.** All charges debitable to a loan should be brought to account as they occur, so that the interest charges may be correctly calculated and adjusted in the Principal Auditor's office.

This rule applies also to the percentage (*vide* paragraph 635) leviable under the rule which should, therefore, be adjusted monthly by inclusion in the schedule of works expenditure.

P.W.A.C. 475. **640.** The limits of funds set aside for expenditure on a work during the year should be ascertained from the Principal Auditor by the authority sanctioning the expenditure, and communicated to the divisional officer for guidance. This limit should be treated as the appropriation for the work and should not be exceeded without special orders.

D—TAKAVI WORKS

I—Provision of Funds

P.W.A.C. 476. **641.** It is not imperative, as in the case of a deposit work, that the estimated cost of a takavi work shall be deposited by the person or persons interested in the work before any expenditure is incurred on it, as if the amount due is not received in cash direct from them, it is recoverable through the revenue department in the same way as arrears of land revenue. Endeavour should, however, be made to effect direct and prompt recoveries of the probable cost of takavi works, as recoveries through the revenue department cause considerable trouble and delay in adjustment.

II—Accounts of Expenditure

P.W.A.C. 477. **642.** The transactions relating to takavi works should be recorded under the head "Takavi works advances," the full name of which is "P.—Deposits and advances not bearing interest—Advances repayable—Civil advances—Advances of the Public Works department." They should be accounted for in the schedule of takavi works, form no. 66 which shows the expenditure incurred on each work, the amount realized on account of it, and the outstanding balance of the account.

P.W.A.C. 478. **643.** The rules in paragraphs 635 and 636 relating to deposit works apply, *mutatis mutandis*, to takavi works. The rule under paragraph 634 also applies.

644. The accounts of all works of construction or of special repairs should be closed as soon as the work is completed. Ordinary maintenance and repair works should, however, be considered as completed on September 30 of each year and expenditure thereon incurred subsequently should be accounted for as pertaining to a new work of the following year, so that the transactions and balances relating to each takavi year may be kept distinct and separate. P.W.A.C. 479.

III—Recovery through Revenue Department

645. The following procedure is prescribed for effecting recoveries, through the revenue department, on account of the cost of individual takavi works, not covered by cash deposits received direct from the cultivators concerned. P.W.A.C. 480.

(*a*) A certificate showing (1) the full name of the work, (2) the name and address of the responsible cultivator or cultivators, (3) the authority for undertaking the work, (4) the total expenditure incurred, (5) the amount (with full particulars), if any, recovered in cash, and (6) the net amount still recoverable, should be prepared, in duplicate, by the divisional officer, on the completion of the work (*see* paragraph 644), and submitted to the collector or deputy commissioner of the district concerned.

(*b*) On receipt back of the duplicate copy, duly accepted, the amounts accepted, should be credited, on the authority of it, to the takavi works advances account by debit to the head concerned (*vide* margin) in the schedule of debits to miscellaneous heads of account form no. 76, as the revenue department will thereafter be responsible for effecting the necessary recovery.

"R—Loans and advances by Provincial Governments—Advances to cultivators."

IV—Water-courses

646. The foregoing rules apply to such water-courses only as are classed as takavi works. The account rules relating to water-courses of other classes are given in Appendix X. P.W.A.C. 481.

CHAPTER XXII

CONTINGENT CHARGES

A—MODE OF OBTAINING CASH

702. Cash required to disburse contingent charges is obtained from treasuries by cheques, in the same way as cash required for works payments, and the charges are incorporated in the monthly account of the division like other charges incurred by the departmental officers. P.W.A.C. 516.

B—GENERAL RULES

703. The rules in Chapter VIII and Appendix X of Volume V of the Handbook, apply generally to the Public Works Department to the extent that they may not be inconsistent either with the authorized method of obtaining cash for contingent charges (*vide* paragraph 702) or with any of the special rules in this volume. P.W.A.C. 517.

704. The expression "contingent charges" as used in the departmental accounts does not include charges which under the rules in appendix I are classified under some other head of expenditure, e.g., works, repairs and tools and plant. P.W.A.C. 518.

For the definition of "contingencies" *See* paragraph 150 of volume V of the Handbook. In the Buildings and Roads Branch charges which are incurred for the technical working of the department, e.g., chemicals for ferro-prints, medicines and hospital necessaries are governed by the rules applicable to contingent charges.

705. If the contingent charges of a division excluding special contingencies [*vide* paragraph 153 (*c*) of volume V of the Handbook], during a month, exceed the monthly limit of Rs.750 which has been fixed by the Local Government, the bill for the month should be submitted to the superintending engineer for sanction which will be signfied by that officer countersigning the bill. P.W.A.C. 519.

NOTE—In the case of Mat Branch division, Ganges Canal, the divisional officer has been specially permitted to dispose of his contingent bill on his own authority up to the limit of Rs. 850.

P.W.A.C. 521. **706.** Contingent charges and grants-in-aid may be included in the same bill, but the abstract of the bill should show the total charges for each class separately.

C—SPECIAL RULES

P.W.A.C. 522. **707.** The account procedure for contingent charges will be as follows:

(*a*) Payments made should be brought to account, in the first instance, in cash books or imprest cash accounts, like works payments.

(*b*) At the end of the month all contingent charges (including stock and adjustment transactions) should be consolidated in a bill in form no. 17 of Volume V of the Handbook (headed *not payable at the treasury*) for submission to the Principal Auditor with the monthly account. Particulars of the charges need not be entered in this bill except in the case of miscellaneous items which do not fall under one of the classified sub-heads for specific charges.

(*c*) For abstracting the contingent charges of the month the form of the contingent register (*vide* paragraph 173 of Volume V of the Handbook) should be adopted. *See* also paragraph 175 of that volume.

1.—Expenditure in the contingent register and on contingent bills must be recorded under the following sub-heads :

(1) (*a*) Rent. *
(*b*) Rates and taxes,
(2) (*a*) Country stationery,
(*b*) Other petty bazar purchases,
(3) Service postage stamps and telegram charges,
(4) Carriage of parcels, treasure, and other government property,
(5) (*a*) Hot weather charges,*
(*b*) Liveries and warm clothing of menials,†
(*c*) Cold weather charges,

*Sanction number and date to be quoted on bills.

†Details of number of menials, dates of last supply and rates of charge to be given on bills.

(6) Pay of menials.*
(7) Law charges.†
(8) Medicines and hospital charges .
(9) Books and periodicals.†
(10) (*a*) Binding.
(*b*) Printing and advertising.‡
(*c*) Stationery and forms.
(11) Tour charges.
(12) Miscellaneous.
(*a*) Shajras and khasras, †
(*b*) Supplying drinking water and dusting offices.
(*c*) Other miscellaneous charges ‡ (including money order commission and other postal charges paid in cash).

708. Payments should be made out of the regular cash or imprest balances of the division and not out of undisbursed balances of cash drawn from treasuries for payment of establishment charges. P.W.A.C. 523.

Payments to treasury officers for value of service stamps obtained by indent should invariably be made by cheque , the indents being prepared in form no. 42A of volume V of the Handbook. The treasury officer will retain the indent and grant a receipt in a form written up by the clerks of the treasury and signed by himself whatever the amount may be. *See* also paragraphs 31—31C and 166 of volume V of the Handbook.

*Details of numbers of posts, rates of pay and periods to be given on bills.

†Sanction number and date to be quoted on bills.

‡Details of charges to be given on margins of bills.

CHAPTER XXIII

Direction and other special offices

A—INTRODUCTORY

709. The rules in this chapter apply only to the offices of chief and superintending engineers, superintendents of works, and other special officers not being divisional officers or their subordinate officers. These offices are described as special offices in this chapter. P.W.A.C. 526.

710. The head of a special offices is not concerned with the actual execution of works, with the disbursement of money, or with the provision or custody of any materials, otherwise than possibly as an officer of control. If, however, he is required at any time to assume an executive charge, the monetary and stores transactions of such charge should be kept distinct from the transactions of his special office, and accounted for under the rules applicable to divisional officers. P.W.A.C. 527.

B—RECEIPTS

711. Heads of special offices do not ordinarily realize any departmental receipts. Any petty amounts received occasionally should be remitted at once to the treasury in accordance with the procedure prescribed in paragraphs 31 to 34 of Volume V of the Handbook. *See* also paragraph 26 of that volume. P.W.A.C. 528.

For recoveries from the staff see paragraph 716.

C—PAYMENTS

I—Introductory

712. The monetary transactions of heads of special offices are practically confined to payments of office expenses and pay and allowances of themselves and the members of their offices. These may be divided into two distinct groups : P.W.A.C. 529.

I—Pay and allowances.
II—Contingent charges.

713. Cash required to meet these payments is obtained by bills drawn on treasuries under the rules in the following paragraphs. P.W.A.C. 530.

II—Pay and allowances

P.W.A.C. 531.

714. The rules in Chapter XXI for divisional offices apply *mutatis mutandis* to special offices. The following rules are peculiar to them.

P.W.A.C. 532.

715. The number of separate establishment bills prescribed in paragraph 672 may, however, be reduced in consultation with the Principal Auditor who will specify the sections into which the bills should be divided.

P.W.A.C. 533.

716. Recoveries from the establishments of special offices are not subject to the rules in paragraph 684. They should, as far as possible, be made by deduction from their bills. When, however, the amounts recovered have to be paid into a court of law, or into the Post Office savings bank as security deposits, recoveries should be made in cash at the time of disbursement of pay and the amounts recovered should be forthwith remitted.

III—Contingencies

P.W.A.C. 534.

717. The general rules relating to contingencies are given in Chapter VIII and appendix X of Volume V of the Handbook.

P.W.A.C. 535.

718. Charges for new supplies of, and repairs to, articles of the classes which, in the case of executive offices are classified under the head "Tools and Plant," are treated as contingent charges, etc., in the case of special offices.

EXAMPLES—Scientific instruments and drawing materials, office furniture, camp equipage, motor cars, etc.

P.W.A.C. 536.

719. The account procedure prescribed in Chapter VIII for tools and plant of divisional offices need not be observed in special offices in respect of the articles referred to in paragraph 718; though these will otherwise be treated as tools and plant for the purposes of these rules. Suitable registers showing the receipt, disposal and balances of the articles should, however, be maintained.

If any articles of this class are transferred to a divisional office, the fact of the transfer should forthwith be reported to the Principal Auditor, even though no adjustment of cost is required to be made under the rules.

CHAPTER XXIV

Accounts returns of Sub-divisional officers and Assistant Engineers

720. (*a*) A sub-divisional officer maintains the initial account records of cash and stores as described in Chapters VII and VIII as well as a works abstract, with certain accompaniments, for each work in progress. All these records are, as a rule, written up as the transactions take place. The sub-divisional officer is not, however, required to consolidate the transactions into a compiled account, this work being done in the divisional office for the entire division. P.W.A.C. 537.

(*b*) In the Buildings and Roads Branch of the department, the initial account records are maintained and the initial accounts prepared at the divisional headquarters, the assistant engineers being held responsible for the correctness of the initial accounts relating to stores in their charge. The only exceptions are special disbursing sub-divisions notified by the Local Government from time to time which are required to maintain their initial records and submit initial accounts to their divisional offices.

721 The initial accounts of cash and stores for a month maintained in a sub-division should be closed on the 25th or such earlier date between the 19th to 25th as may be fixed by the Accountant General for the purpose. The subsequent transactions of the calendar month should be treated as those pertaining to the accounts of the following month. In the month of March, however, the initial accounts of the sub-division should be kept open until the 31st. P.W.A.C. 538.

1. The object of this rule is that the accounts returns of sub-divisions should reach the divisional office in sufficient time for the compilation of the monthly account of the division and its submission to the Principal Auditor by the prescribed date.

2. In cases where sectional officers are authorized to maintain separate initial accounts of stock in their charge, which have to be incorporated in those of the sub-divisional officer, the former may be permitted, except in March, to close their monthly accounts three days before the date of closing fixed for the sub-division. This limit of three days may be relaxed by the Principal Auditor in exceptional cases.

3. In the case of Irrigation Branch the Sectional Officers shall close their monthly accounts of stock on the 22nd of each month except in March when they shall be kept open till the 31st. All holders of stock shall submit a copy of form no. 8A on the 23rd of every month except at the end of the financial year when a copy shall be submitted by April 1st."

P.W.A.C. 539.

722. Immediately after the cash book of a month has been closed under paragraph 721, the cash balance report, form no. 5, prepared under paragraph 164, should be transmitted to the divisional office.

P.W.A.C. 540.

723. Copies of the cash book (supported by vouchers) should be sent to the divisional office twice a month or oftener as may be directed by the divisional officer. The copy for the last period of each month should accompany the cash balance report.

1. As the accounts of the division in respect of the cash transactions of sub-divisions are based on the copies of sub-divisional cash books prepared under this rule, sub-divisional officers should satisfy themselves, before signing them, that they are true copies and correct in all respects. As a further precaution the totals of the "cash" columns on both sides should be expressed in words in their own hand.

2. The Principal Auditor to eliminate the work of preparing copies, may permit sub-divisions at the headquarters of a divisional office to maintain two alternative cash books one being submitted in original to the divisional office at the end of the month and the other being used in the month following.

P.W.A.C. 541.

724 Within three days of the date on which the accounts of a month are closed, the returns enumerated below should be forwarded to the divisional office with a covering list in form no. 93:

(i) (*a*) Abstract of stocks receipts and issues, forms nos. 9 or 9A and 10 or 10A as the case may be, supported by receipted invoices or other vouchers and extracts from register of stock receipts and issues. (Copies).

(*b*) Accounts of receipts and issues of tools and plant, forms nos. 13 or 13A and 14 or 14-A as the case may be supported by necessary vouchers and acknowledgments. (In original).

(*c*) A works abstract (accompanied where necessary by form no. 35 or 36, and by form no. 53, transfer entry order, in the cases referred to in paragraph 273) for each work in progress (*vide* paragraph 63) in connexion with which there was any transaction during the month with a detailed list in form no. 94.

(*d*) A "Petty works requisition and account," form no. 32, for each petty work in progress in connexion with which there was any transaction during the month with a detailed list in form no. 94. (In original).

(*e*) Transfer entry orders, form no. 53, relating to the accounts of the month, excluding those proposed from time to time, *vide* paragraph 270.

(ii) In Buildings and Roads divisions where sub-divisions have been abolished all the returns enumerated in clause (*i*) above with the exception of works abstracts and petty works requisition and accounts are prepared by assistant engineers attached to the divisions.

725. Other accounts returns which sub-divisional officers should submit to the divisional office or which should be prepared by assistant engineers attached to Buildings and Roads divisions where sub-divisions have been abolished, are the following: P.W.A.C. 542.

(*a*) *Monthly*—

(i) "Statement of receipts, issues and balances of road metal", in the form prescribed (*vide* paragraph 262).

(ii) Such statements or reports (*vide* paragraph 309) in connexion with recoveries of rents of buildings and lands, as the divisional officer may require the sub-divisional officer or the assistant or assistant executive engineer to prepare.

(iii) Estimate of probable requirements of cash, if prescribed by the divisional officer under rule 1 to paragraph 139.

(*b*) *Half-yearly*—Balance returns of stock, from no. 11, on or before May 15 and October 10.

In the Irrigation Branch this return shall be prepared in P. W. A. Form No. 11A and submitted to the Divisional Office on or before 20th April and 10th October."

(*c*) *Yearly*—Register of tools and plant, form no. 15, on or before October 15.

In the Irrigation Branch this return shall be prepared in P. W. A. Form no. 15 B and submitted to the Divisional Office on or before October 31.

(*d*) *Occasional*—Reports of verification of stores (including materials at site of works), immediately after each varification.

CHAPTER XXV

Accounts of Divisional Officers

A—INTRODUCTORY

726. The cash and stock accounts of the divisional office for month are closed on the last working day of the calendar month. P.W.A.C. 543.

727. The transfer entry book for a month should be closed as soon as possible after the expiry of the month, but before this is done, all necessary transfers, *e.g.*, those relating to the levy of the prescribed percentages for establishment, tools and plant, storage charges, etc., should be made. P.W.A.C. 544.

The transfer entry relating to the levy of percentages for establishment, tools and plant, and accounts and audit charges, is effected on a single order of the divisional officer recorded in form no. 62, the special form prescribed for the purpose (*vide* paragraph 746).

728. The cash and stock accounts of the entire division, as also all transfer transactions, should be scrutinized by the divisional accountant before they are incorporated in the monthly account and connected registers and schedules. P.W.A.C. 545.

1. The divisional accountant's responsibility as a primary auditor extends also to the examination of all claims included in bills presented direct at treasuries by the divisional officer, and on behalf of the latter he should also examine the accounts of the disposal of money obtained on those bills.

2. In all matters connected with the personal claims of government servants the divisional accountant is expected to give expert advice and help. He should see in particular that service books and leave accounts of subordinates are maintained in accordance with rules, that the annual establishment return (form no. 6A of volume V of the Handbook) is accurately prepared and that the admissibility of leave applied for by subordinates is verified before their leave applications are disposed of by the divisional officer or forwarded to higher authority. In all cases of doubt, however, he should advise the divisional officer to consult the Principal Auditor.

B—SCRUTINY OF ACCOUNTS

729. The divisional accountant should examine the accounts returns of sub-divisional officers received under the rules in Chapter XXIV to see— P.W.A.C. 546.

(i) that they have been received in a complete state.

(ii) that all sums receivable are duly realized and on realization credited to the proper head of account as well as to the personal account, if any, of the contractor, employee or other individual,

(iii) that the charges are covered by sanctions and appropriations and are supported by complete vouchers setting forth the claims and the acknowledgments of the payees legally entitled to receive the sums paid,

(iv) that all vouchers and accounts are arithmetically correct,

(v) that they are in all respects properly prepared in accordance with the rules, and

(vi) that all charges are correctly classified, those which are debitable to the personal account of a contractor, employee or other individual, or are recoverable from him under any rule or order, being recorded as such in a prescribed account.

It should be seen in particular that, on the basis of rates sanctioned by competent authorities, and of facts (as to quantities of work done, supplies made, etc., or services rendered) certified by responsible officers, the claims admitted for payment are valid and in order.

It is not necessary that the divisional accountant should check personally the arithmetical accuracy of all vouchers and accounts, but he is responsible that a cent. per cent. check is exercised efficiently under his supervision.

P.W.A.C. 547. **730.** The divisional accountant should exercise a similar check, from day to day, in regard to (i) the transactions recorded direct in the cash and stock accounts of the divisional office, and (ii) bills and vouchers of sub-divisions, which are submitted to the divisional officer for approval before payment is made by the sub-divisional officer. In respect of charges, this examination should be conducted before the payment is made.

P.W.A.C. 548. **731.** Every payment should be so recorded, and a receipt for the same so obtained, *e.g.*, see paragraphs 451 and 452, that a second claim against the Government on the same account is impossible and if it represents a refund of a sum previously received by the Government it should also be seen that the amount paid is correctly refundable to the payee.

732. Divisional officers are responsible that the divisional accountant is never allowed to prepare bills for contractors and suppliers or to make cash payments to them. The practice if allowed will impair the usefulness of the divisional accountant as the examiner of claims and payments under paragraphs 729 to 731.

733. If the divisional officer has set a limitation on the drawings of any sub-divisional officer or an assistant or assistant executive engineer on a treasury for any month, he should intimate the same to the treasury officer, and specify the date of commencement and termination of the account month of the sub-divisional officer. The divisional accountant, while examining the cash book of the sub-divisional officer, should see that the total amount of cheques drawn by him during that month does not exceed the prescribed limit. *See* paragraph 145. P.W.A.C. 549.

734. The divisional accountant is responsible that every order or sanction affecting expenditure to be accounted for in the monthly account is noted at once in a suitable register (or other account), preferably one wherein the expenditure incurred against it can be watched readily. General sanctions to estimates and appropriations for works should be noted in the register of works. Sanctions to fixed charges of a recurring character, *e.g.*, those relating to the entertainment of work-charged establishments, should be entered in the register of sanctions to fixed charges, form no. 58. For sanctions to special payments chargeable to the accounts of works, and other miscellaneous sanctions, form no. 59, register of miscellaneous sanctions, will be found suitable. P.W.A.C. 550.

Sanctions to estimates for works should be entered in the register of works, and a collective register of all sanctioned estimates should be maintained.

735. If against a single sanction two or more disbursing officers have to operate simultaneously, the orders of the divisional officer should be obtained imposing a definite limitation on the money transactions of each officer. Similarly, if disbursing officers of two or more divisions are concerned, the orders of the superintending engineer or higher authority should be taken. P.W.A.C. 551.

In such cases it may be advisable to have a separate working estimate, or other sanction, to cover the transactions of each disbursing officer, and for the purpose of bringing the expenditure to account, these should be treated, as far as possible, as independent transactions pertaining to the same group of works or the same project. If this is not possible, special arrangements must be made for the check of the total expenditure against the sanction.

P.W.A.C. 552.

736. It is one of the functions of the divisional accountant to see that expenditure which is within the competence of the divisional officer to sanction or regularize is not incurred, as a matter of course under the orders of subordinate disbursing officers without his knowledge. All such items of expenditure should at once be brought to the notice of the divisional officer and his orders obtained and placed on record. (*See* also paragraph 100).

P.W.A.C. 553.

737. When a recovery has been ordered to be made from a contractor or other person, which cannot be watched through a suspense or other account specially prescribed for the purpose, the order should be noted at once in a register of recoveries in form no. 95 opened specially for the purpose, so that the amounts recovered from time to time (with particulars of the accounts concerned) may be recorded against it, and prompt compliance with the order watched.

P.W.A.C. 554.

738. It is permissible to take in reduction of the expenditure on works in progress, certain recoveries of expenditure (*vide* paragraph 293) *e.g.*, sale-proceeds of surplus materials and plant acquired specially for any work, or of materials received from dismantled structures irrespective of whether the estimates for the works make allowance for such recoveries or not. The amounts of such receipts are, however, not available for expenditure in excess of that authorized in the estimate for the work, and the divisional accountant should see that, without the orders of competent authority, the gross expenditure authorized is not exceeded, or surplus receipts realized are not utilized towards additional expenditure. He should, at the same time, watch the receipts, with a view to bring to the divisional officer's

notice and obtain that officer's orders on all marked deviations from the provision for such credits in the estimates of works.

1. In the case of works the accounts of which are kept by sub-heads, all such receipts should be credited to a special sub-head in these accounts (*vide* paragraph 495). In the case of other works the progress of the realization of receipts should be watched through the register of special recoveries (*vide* paragraph 737), which should be posted from sanctioned estimates in respect of credits anticipated therein, and from the accounts, in respect of receipts realized from time to time.

2. The divisional accountant should see also that savings due to abandonment of parts of a work, as evidenced by the quantities of the work executed or otherwise, are not utilized towards unauthorized expenditure.

739. After check every voucher should be enfaced with the word "checked" over the dated initials of the divisional accountant, as well as of any clerk who may have applied a preliminary check. Vouchers not submitted to the Principal Auditor (*vide* paragraph 760) should be "cancelled" by means of a perforating or endorsing stamp and kept carefully, to be made available for test-audit whenever demanded by the Principal Auditor. P.W.A.C. 555.

1. Vouchers relating to contingencies, which do not amount to more than Rs 25 each, should be dealt with in the manner indicated in the certificate of the disbursing officer printed on form no. 17, of volume V of the Handbook.

2. Stamps affixed to vouchers should be so cancelled that they cannot be used again, and if with this object they are punched through, care should be taken that the acknowledgment of the payee is not destroyed thereby.

3. Vouchers relating to new supplies of tools and plant should be completed by noting on them the name of the month in the accounts of which the articles acquired were brought on to form no. 13, account of receipts of tools and plant.

740. The results of the examination of accounts and vouchers received from sub-divisional officers should be intimated to them in all cases in which it is necessary to obtain further information, accounts, vouchers, certificates, etc., or to direct them to correct the relevant records of their offices or avoid the recurrence of any irregularity. The procedure to be observed may be prescribed by the divisional officer. The records connected with the results of the examination should be retained so as to be available for the Principal Auditor's inspection. P.W.A.C. 556.

C—SETTLEMENT OF ACCOUNTS WITH TREASURIES

741. As soon after the expiry of the month as possible, a monthly settlement should be effected with P.W.A.C. 557.

all treasuries in respect of the transactions of the entire division with them.

P.W.A.C. 558.

742. For payments into treasuries, consolidated receipts should be prepared in form no. 50, for the whole of the remittances made to each treasury, and sent to the treasury officers for signature.

P.W.A.C. 559.

743. For cheques drawn, the pass books, duly completed for the month, should be obtained from the treasury officers with the certificates of issues from treasuries (which are prepared in the form no. 77-A of Volume V of the Handbook), and their agreement with the cash books of the divisions should be effected in part II of form no. 51, schedule of monthly settlement with treasuries, which also gives details of the differences.

The certificate of agreement should be recorded in the pass book over the signature of the divisional officer without recording any details of the uncashed cheques or other differences.

1. The pass book or list of cheques cashed is written up in form no. 77 of volume V of the Handbook. It should remain in the divisional office as an account record of the office and should be sent to the treasury periodically on fixed dates (at weekly intervals in the case of the treasury at the divisional head-quarters) to be written up. The identity and the amounts of the cheques entered as cashed should be examined at the earliest opportunity the pass book being initialled (and dated) by the divisional accountant in token of the check.

2. Form no. 51 is required for submission to the Principal Auditor in original, *vide* paragraph 758. The office copy of the details recorded in it should be signed by the divisional officer.

3. If the divisional officer is placed in account with any treasuries which are in account with an accounts officer of some other audit circle, other than the Principal Auditor a separate schedule of monthly settlement with treasuries, form no 51, should be prepared in respect of the treasuries of each audit circle.

P.W.A.C. 560.

744. As sub-divisional cash books are closed on the 25th of each month except for the month of March and the accounts of sub-treasuries are also closed before the last date of the calendar month transactions recorded in the cash books of the Public Works Department for a month may sometimes be responded to by the treasury in an earlier or a subsequent month. This disturbing factor should be borne in mind. Differences which are neither due to this cause, nor represent amounts of uncashed cheques, should be settled expeditiously in consultation with the treasury officer concerned.

D—COMPILATION OF ACCOUNTS

I—Monthly Accounts

(*a*) Schedule Dockets

745. As cash vouchers and transfer entry orders, relating to (*i*) charges on works other than percentages charged for establishment, tools and plant, etc., and (*ii*) other items of expenditure or disbursement for which a contingent bill is not required, come to hand and are scrutinized, they should be posted into schedule dockets in form no. 61, a separate form being used for— P.W.A.C. 561.

(*a*) each work to be accounted for in a schedule of works expenditure, form no. 63, or in the schedules of deposit works and takavi works forms nos. 65 and 66;

(*b*) each manufacture or other item of expenditure debitable to stock and to be accounted for in the schedule of debits to stock, form no. 72 (*vide* paragraph 751);

(*c*) each separate class of charges (including refunds of revenue) for which a schedule in any other form has to be prepared under the rules in this chapter.

Cash receipts which have to be taken in reduction of expenditure (*vide* paragraph 293) should be posted as refunds, with brief particulars of the transactions. At the end of the month, the schedule dockets should be completed in respect of the stock transactions by posting therein all the stock debits and credits of the month as recorded in the lower part of forms nos. 10 and 9, abstracts of stock issues and stock receipts, respectively, omitting those brought to account through the cash book and the transfer entry book, *vide* rule 2 to paragraph 209. The total of the month's stock transactions relating to each schedule docket should be entered therein as a single figure, *plus* or *minus* according as it is a debit or a credit, and if there are both debits and credits to be entered, the net result only should be posted. The schedule dockets should then be totalled and reconciled with the works abstracts in the case of works, and with the schedules concerned in the case of dockets of class (*c*) above. All the vouchers (including acknowledgments

for stock supplied to contractors), transfer entry orders, survey reports, and sale accounts which are required to be submitted to audit (*vide* paragraph 760) should then be tacked to the respective schedule dockets which should be numbered in a separate series for each month.

1. The Principal Auditor may, however, at his discretion, permit divisional officers to post the schedule of dockets at the end of the month from the works abstracts as soon as the latter are completed and checked. The Principal Auditor may also at his discretion dispense with the preparation and submission of a schedule docket for a work, when the outlay on that work consists entirely of payments on muster rolls or other vouchers, not required to be submitted to him. In that case, the divisional accountant must record a certificate in the last column of the schedule of works expenditure against the relevant item that the vouchers, composing the item, are such as are not required to be submitted to the Principal Auditor under the rules.

2. The audit of schedule dockets is conducted in the Principal Auditor's office on the assumption that petty vouchers and initial stock accounts in support of the certified amounts of unvouched and stock charges have been duly audited by the divisional accountant in detail and are available for test audit. The divisional accountant is, therefore, personally responsible for the accuracy of these amounts as stated in schedule dockets.

3. Some of the schedules referred to in clause (*c*) above include charges for works supported by a schedule of works expenditure. Such charges and other transactions relating to the works expenditure should be posted in the schedule dockets for the works concerned.

P.W.A.C 562.

746. For percentage recoveries made on account of establishment tools and plant, and accounts and audit charges (*vide* appendix V) a single schedule docket should be prepared in form no. 62, embracing all government, as well as non-government works on which these percentages may be leviable under rule.

This form serves as the transfer entry order relating to these recoveries (*vide* paragraph 727) and should, therefore, be signed by the divisional officer.

(*b*) Registers and Schedules

P.W.A.C. 563

747. (*a*) All cash and transfer entry transactions of the month, other than those noted in the margin, should be posted, from time to time into one of the schedules or registers named below, to which the transaction relates:

(*a*) Expenditure on works.
(*b*) Expenditure on stock.
(*c*) Transactions referred to in paragraph 755.

(i) Registers of revenue realized,
(ii) Registers of refunds of revenue,
(iii) Registers of receipts and recoveries on capital account.

all in form no. 46 (paragraphs 304 to 306) a separate register being maintained for each major head and in the case of works for which a separate revenue account is kept, one for each separate system or project.

(iv) Registers of rents of buildings and lands, form no. 49 (paragraph 308) a separate register being maintained for each major head, etc., as in respect of nos. (i) to (iii).

(v) Schedule of debits to remittances, and
(vi) Schedule of credits to remittances, } both in form no. 77.

(vii) Schedule of debits to miscellaneous heads of account, and
(viii) Schedule of credits to miscellaneous heads of account. } both in form no. 76.

(ix) Suspense register, form no. 67, in respect of transactions falling under the heads "Purchases" and "Miscellaneous P. W. advances," *vide* paragraphs 572 and 585.

(x) Deposit register, form no. 67 (*vide* paragraph 624).

(xi) Schedule of London stores, form no. 71 (*vide* paragraph 593).

(xii) Schedule of deposit works, form no. 65 (*vide* paragraph 634).

(xiii) Schedule of takavi works, form no. 66 (*vide* paragraph 642).

(*b*) Of these schedules nos. (i) to (iv) and (ix) to (xii) have already been described in the paragraphs quoted against each.

1. Rent and other revenue receipts pertaining to works of the Defence Department, (*b*) Railway (*c*) Posts and Telegraphs and (*d*) Archaeological Department of the Central Government referred to in paragraph 749 should be posted in separate registers, forms nos 49 and 46 for each (as required), and additional registers should be maintained for receipts from other works of the Central Government.

2. When under a major head of revenue, there are more than one system of works, for which separate revenue accounts are kept, a summary of the receipts of all systems working up to the totals of the major head, should also be prepared.

(*c*) Schedules nos. (v) and (vi) are the schedules in which all remittance account transactions are collected, the entries being grouped under the headings given in the sample entries of form no. 77.

(*d*) Schedules nos. (vii) and (viii) are intended to collect all disbursements and receipts which do not pertain to any of the other schedules mentioned in this paragraph or to any of the works or stock expenditure schedules referred to in paragraphs 749 to 751. These transactions are adjusted finally in the books of the Principal Auditor, and ordinarily affect one of the non-Public Works major heads of revenue or expenditure (*e.g.*, "IV—Taxes on other income," "XXII—Jails and convict settlements," "26—Audit" and "57—Miscellaneous") or a debt head of account (*e.g.*, O—Unfunded debt—Other accounts").

Income-tax deductions from work-charged establishments and percentages chargeable on London stores invariably appear in the schedule of credits to miscellaneous heads of account. Similarly, percentage recoveries for accounts and audit appear as credits or minus debits in the schedule of credits or debits to miscellaneous heads of account respectively, according as the amounts are creditable to XLVI—Miscellaneous Fees for Government audit or 26—Audit. *See* also paragraph 638 for expenditure on works relating to certain local funds. As regards other transactions, they should not be classified under the final or debt head concerned and shown in the schedules of credits or debits to miscellaneous heads of account, unless the Principal Auditor, has authorized this; ordinarily they should be classified by divisional officers under the remittance head "Public Works Remittances —III—Other remittances" and included in the debit or credit form no. 77 as the case may be. See also paragraphs 12 and 13 of Appendix XII.

P.W.A.C. 564.

748. At the end of the month, the stock transactions of the month, as recorded in the abstracts of stock receipts and stock issues, forms nos. 9 and 10, excluding transactions brought to account (*vide* rule 2 to paragraph 209) through the cash book and the transfer entry book, should be incorporated in the schedules referred to in paragraph 747, and the schedules should be completed in all other respects, *e.g.*, (1) in the debit schedules forms nos. 77 and 76 and in the deposit register should be posted, from the detailed schedules concerned (*vide* paragraphs 749 and 750) the total amount of works expenditure chargeable to each head of account, division or office (*see* also paragraph 624) and (2) the total amount of the cheques drawn during the month should be entered in the credit schedule form no. 77, as a single entry for treasuries of each audit circle, under the head "Public

Works remittances—II—Public Works cheques" or the exchange account head concerned, as the case may be (*see* also rule 3 to paragraph 743).

1. Expenditure on famine relief works should be entered in debit schedule 76.

2. In the schedule of debits to remittance the expenditure on the works referred to in clauses (*a*) (ii) to (*a*) (v) of paragraph 749 should be shown separately from that on other works.

P.W.A.C. 565.

749. (*a*) After a reconciliation has been effected between the totals of works abstracts and relevant schedule dockets, a schedule of works expenditure should be prepared in form no. 63, separately for expenditure relating to each of the following classes:

(i) Each major head (or a division thereof shown separately in column 1 of the classification table of appendix I) under which expenditure is recorded, a separate schedule being prepared for "Central" and "Provincial" in the case of "50—Civil works".

This form is not used for manufacture transactions, *vide* paragraph 751.

(ii) Military works,
(iii) Railway works,
(iv) Posts and Telegraphs works, and
(v) Archaeological works of the Central Government connected with the conservation of ancient monuments as defined in section 2 (1) of the Ancient Monuments Preservation Act, 1904, and declared to be protected under section 3 (1) of that Act,

} entrusted to the division as a standing arrangement.

(vi) All other government works including occasional works of classes (ii) to (v).

(vii) All non-government works other than deposit works and takavi works, for which separate schedules are prepared in forms nos. 65 and 66, respectively, *vide* paragraphs 634 and 642.

(*b*) Only those works on which expenditure has been incurred during the month should be included in the schedule, the entries being detailed in the order of

the prescribed heads of the accounts classification in the case of works of classes (i) to (v) and grouped separately for each government, department, division, local body or other party concerned, in the case of works of classes (vi) and (vii). All works forming part of a single project or system should, in all cases, be grouped together.

1. In the schedules for works of classes (i) to (v), money column 5 for "Total charges of the month" should be totalled so as to bring out separately the totals for (1) each minor head, (2) each sub-head of appropriation (if any) subordinate to a minor head, and (3) each group of works for which a separate lump sum appropriation has been placed at the disposal of the divisional officer or a controlling authority. Against each total of the last category should be given (*a*) in column 6, the total charges of the year which will be arrived at by adding the total of the month to the total of the year as given in column 6 of the previous month's schedule, and (*b*) in column 7, the lump sum appropriation, if placed at the divisional officer's disposal.

2. In the schedules pertaining to works of classes (vi) and (vii), the entries relating to each work should be made separately for "works expenditure" and "percentage charges" (for establishment, tools and plant, accounts and audit charges, etc.,) one line being used for each of these two charges and a third for the total charges on the work.

3. Save as provided for in rule 1, it is optional with the divisional officer to make entries in columns 6, 7, and 9 in respect of individual works. These columns are not provided for in the fair copy, form no. 64, of the schedule required for submission to the Principal Auditor (paragraph 758). Figures entered in column 6 of the office copy under the provisions of rule 1 should be noted in the remarks column of the fair copy.

P.W.A.C. 566.

750. Similarly, the schedule of deposit works and the schedule of takavi works should be completed in respect of expenditure transactions which should be taken from the relevant schedule dockets.

P.W.A.C. 567.

751. All debits to stock should be collected in form no. 72, schedule of debits to stock. The entries in this schedule should be arranged in three groups—(1) "Manufacture," (2) "Land, kilns, etc." and (3) "Other sub-heads." Under (1), should be detailed all manufacture operations in progress and under (2) all works in progress in connexion with the acquisition, construction and repairs of land, kilns, etc. Under (3), should be shown (*a*) individually, all items of expenditure on the carriage, handling, etc., of stock material when the cost of such processes is chargeable to stock (*vide* paragraph 548), (*b*) individually, all items of acquisition of stock materials for which an estimate is required under rule, and (*c*) collectively, all other items of acquisition of stock materials.

1. The divisional accountant is responsible for conducting the audit of individual items of expenditure on carriage, handling, etc., of stock materials against the divisional officer's sanction if any, but all items of this class should be detailed in the schedule.

2. In respect of each manufacture operation, the outturn of the month (*vide* paragraph 555) should also be shown in the schedule, the operation and outturn being entered in two separate lines.

752. An account of the suspense head "Stock" should next be prepared in form no. 73, Stock account. Part I of this form is the main account showing the receipts, issues and balances, classified by sub-heads, "Manufacture", and "Land, kilns, etc." and all the other sub-heads (*vide* paragraph 576) being lumped up. Part II, the detailed account of issues, is written up first and from this part and the schedule of debits to stock, form no. 72, is prepared part I. P.W.A.C. 568.

(*c*) Classified Abstract of Expenditure

753. A consolidated account of all expenditure (*vide* paragraph 91) charged against the grants of the division should be prepared in form no. 74, classified abstract of expenditure. The figures relating to the several major heads (or divisions thereof shown separately in column 1 of the classification table of appendix I) should be entered in separate sections, arranged in the order indicated in appendix I, and in the case of the major head "50—Civil works" the "Central" and "Provincial" transactions should be shown in three different sections in the order shown here. P.W.A.C. 569.

1. When works for any of the departments named in the margin are undertaken as a standing arrangement, *vide* paragraph 749(*a*), and funds for the purpose are allotted to the division, the expenditure transactions connected there with should also be abstracted in form no. 74, the classification of expenditure being that prescribed in respect of the works concerned, *vide* rule 2 to paragraph 86.

Defence Department
Railways.
Posts and Telegraphs
Archaeological department.

2. Refunds of revenue are excluded from this abstracts, as they are treated as *minus* revenue, *vide* paragraph 302 and appendix I. On the other hand, "Receipts and recoveries on capital account" are included in this abstract as *minus* expenditure, as they are taken in reduction of the charges under the major head concerned, *vide* statement E of appendix I.

(*d*) Preparation of Monthly Account

754. Finally, should be prepared for presentation (with all supporting registers, schedules, vouchers, etc.) to the divisional officer and submission to the Principal Auditor, the monthly account in form no. 80. This account is an abstract of the entire receipts and disbursements of the month, as detailed in the various schedules and registers, and shows also the opening and closing cash P.W.A.C. 570.

balances, and on the back of the form are printed (1) a memorandum of miscellaneous cash receipts paid into treasuries and (2) a certificate in respect of the closing cash balances of subordinate disbursing officers. The entries in the account are divided into three groups: (1) Revenue entries, which are the total receipts under the several major heads, as taken from the registers of revenue realized, form no. 46: (2) Expenditure entries which are the totals for the several divisions of major heads and are posted from the classified abstract of expenditure, form no. 74: and (3) Other heads, entries in which representing both receipts and disbursements, are posted from the schedules of deposits, takavi work, remittances and miscellaneous heads of account, forms nos. 78 or 79, 66, 77 and 76.

The totals of the column for receipts and disbursements must agree, and if there is any difference due to cash being in transit between two disbursing officers, its amount, etc., should be included in the closing balance and the certificate of cash balance should be amplified so as to state the amount and the steps taken to adjust the difference.

P.W.A.C. 871.

755. (*a*) There are certain transactions recorded in the initial cash and stock accounts, which involve no operation on a revenue, expenditure, or any other prescribed head of the accounts classification, as every such entry is counterbalanced either at once or after an interval, by a similar entry of the reverse character. It is not necessary to include such transactions, for audit purposes, in any of the schedules and registers leading to the monthly account, but the divisional accountant should see that all transactions are cancelled by each other in due course.

(*b*) These transactions fall under two classes:

(*i*) *Cash from treasury*—A cheque drawn to replenish the cash chest is charged to this head in the cash book, and *per contra* the amount of the cheque is entered at once as cash received, under the same head, a cheque drawn in favour of self being cash (*vide* paragraph 125) even though not cashed at once.

(*ii*) *Transfers within division*—Remittances of cash and stock by one accounting officer of the division to another are charged or credited to this head when the remittance is actually made or received.

756. When the monthly account does not balance and the discrepancy cannot be detected readily, it may be advisable to write up form no. 81, abstract book, from the original cash books, abstracts of receipts and issues of stock, and the transfer entry book, and thus to locate the error or omission. P.W.A.C. 572.

Instructions for posting this book and utilizing it in locating errors in the compilation of the monthly account and connected schedules and registers are printed on the standard form, which is to be taken as a model only. If the divisional accountant considers it desirable, he may maintain this book regularly to facilitate the check of the compiled accounts.

757. It will be seen that all the transactions of the division, as recorded in the initial accounts of cash and stock and in the transfer entry book, excluding items referred to in paragraph 755, enter one or other of the prescribed schedules, the details being in some cases recorded in supporting schedule dockets. Transactions recorded in the cash book and the transfer entry book are posted direct from those sources, no items being omitted; but, those recorded in the initial accounts of stock, forms nos. 8, 9 and 10, are dealt with as under: P.W.A.C. 573.

(*a*) those brought to account through the cash book or the transfer entry book (*vide* paragraph 209) e.g., stock purchased in cash, stock sold for cash, and stock received from works, are left out, and

(*b*) the rest are posted direct from the abstracts of stock receipts and stock issues, forms nos. 9 and 10.

To ensure the accurate compilation of accounts it is essential that the transactions referred to in (*a*) above are not brought to account twice, and the divisional accountant should see that all items of this class are correctly separated off in the lower part of the abstracts of stock receipts and stock issues, forms nos. 9 and 10, as prescribed in rule 2 to paragraph 209.

(*e*) Submission to the Principal Auditor

758. The monthly account is due to reach the Principal Auditor's office by such date between the 7th and 10th of the month following that to which it relates, P.W.A.C. 574.

as may be fixed by the Principal Auditor in consultation with the divisional officer. It should be supported by the following documents:

(1) Extracts from registers of revenue realized, form no. 46, and
(2) Extracts from registers of refunds of revenue, form no. 46. } in the same form as the registers.

(3) Schedule of rents of buildings and lands, form no. 75 (with supporting, statements of rents recoverable in cash or by deduction from pay bills, form no. 3 of Volume V of the Handbook) extracted from the register of rents of buildings and lands, form no. 49.

(4) Classified abstracts of expenditure, form no. 74.

(5) Schedule of works expenditure, form no. 64.

(6) Consolidated contingent bill (with necessary vouchers), form no. 17, of Volume V of the Handbook.

(7) Schedule docket of percentage recoveries, form no. 62.

(8) Stock account, form no. 73 (with sale accounts, form no. 19 in support of the cash credits to stock).

(9) Schedule of debits to stock, form no. 72.

(10) Schedule of purchases, form no. 68 or 69, and
(11) Schedule of miscellaneous P.W. advances, form no. 70. } extracted from the relevant sections of the suspense register, form no. 67.

(12) Schedule of London stores, form no. 71.

(13) Schedule of workshop suspense (local form).

(14) Extracts from registers of receipts and recoveries on capital account, form no. 46.

(15) Schedule dockets, form no. 61 (with necessary vouchers, transfer entry orders, survey reports and sale accounts tacked to each): *see* also rule 1 under paragraph 745.

(16) Schedule of credits and debits to miscellaneous heads of account, form no. 76.

(17) Schedules of credits and debits to remittances, form no. 77.

(18) Schedule of monthly settlement with treasuries, form no. 51 (with supporting consolidated treasury receipts and certificates of issues, signed by treasury officers).

(19) Schedule of deposits, form no. 78 or 79, extracted from the deposit register, form no. 67.

(20) Schedule of deposit works, form no 65 (with reports of progress of expenditure).

(21) Schedule of takavi works, form no. 66, with accepted certificates of collector referred to in paragraph 645.

(22) Extract from contractors' ledger, form no. 43, prepared in form no. 82.

(23) Extract from account of receipts of tools and plant, form no. 13, and

(24) Extract from account of issues of tools and plant, form no. 14 (with supporting survey reports of stores, form no. 18, sale accounts, form no. 19, and acknowledgments of officers concerned in the case of stores transferred to other officers not being divisional officers of the province). } in the same form as the accounts.

(25) List of accounts submitted to the Principal Auditor, form no. 83.

1. The divisional officer is required to make a formal report, monthly, of the progress of expenditure on each deposit work, to the administrator or depositor concerned. For this purpose, the report, setting forth the amount of the estimate, the total deposits received, and the progressive expenditure, should accompany the schedule of deposit works, so that the Principal Auditor may, after auditing the schedule, verify the report and forward it to the local body or persons concerned.

2. If the divisional officer is authorized to refund, without reference to higher authority, fines which have been remitted by a court of law, the original orders of the court should accompany the schedule of refunds of revenue, as audit of the refunds made in such cases is conducted by the Principal Auditor on the authority of the orders of the court.

3. In the Irrigation Branch the accounts of receipts and issues of T and P should be kept in P. W. A. Form nos. 13A and 14A respectively."

P.W.A.C. 575.

759. The schedules relating to the suspense and deposit accounts forms nos. 68, 70, 71, 73 and 78 and the workshop suspense schedule, must be submitted to the Principal Auditor, month after month, so long as there are balances outstanding under the account concerned, whether there have been transactions during the month or not; but, in respect of purchases and deposits, the Principal Auditor may authorize the use of the alternative forms of schedules nos. 69 and 79 in the case of divisions where the number of outstanding items is very large but the number usually affected by the monthly transactions is small. In respect of the schedule of deposit works, form no. 65 the Principal Auditor may dispense with the submission, every month, of part II of the schedule, provided (1) that this part is invariably submitted with the accounts for March and (2) that, if part II for any month contains works, any expenditure whereon has been charged to "Miscellaneous P. W. advances" an extract from part II relating to such works only is submitted to audit. Subject to these exceptions, the remaining schedules are necessary only if there have been any transactions during the month.

P.W.A.C. 576.

760. (*a*) With the exceptions noted below [as to which, however, *see* clause (*b*) below], all vouchers and transfer entry orders in support of cash payments and other charges in the accounts must accompany the monthly account:

(*i*) Muster rolls or other vouchers in support of payments to labourers, irrespective of amount.

(*ii*) Vouchers in support of payments of wages to members of the work-charged establishment, the posts held by whom the divisional officer is authorized to sanction.

(*iii*) Other cash vouchers, whether relating to works or contingencies, the amounts of which do not exceed Rs.25.

(*iv*) Invoices or other vouchers in acknowledgment of issues of stock materials, including issues of outturn from manufacture to stock.

(*v*) Vouchers in support of payments made for the conversion of cash deposits into interest-bearing

securities, in cases in which no voucher other than the security itself or a safe custody certificate of the security exists.

When a voucher of this class is not submitted to the Principal Auditor, the reasons should be noted against the entry of its amount in the schedule docket or in the schedule of works expenditure ; *see* rule 1 under paragraph 745.

(*vi*) Transfer entry orders of the clauses enumerated below :

Those involving debits to remittance heads otherwise than in respect of expenditure on works.

Those relating to charges which are supported by vouchers received in transfer.

Those involving a debit or credit to London stores, or a credit to a revenue head (gross receipts), or to any miscellaneous head of account otherwise than in respect of expenditure on works.

(*b*) All vouchers (other than muster rolls) in support of debits to contractors should be submitted to the Principal Auditor, even though falling under any of the exceptions to clause (*a*).

1. The provisions in clause (*a*) and (*b*) of this paragraph apply also to vouchers received from other divisions or departments in support of transfer debits raised by them.

2. The term "voucher" used in clause (*a*) includes advices of transfer credit and acceptances of transfer debit received from other divisions, departments, etc., in the case of the docket for schedule of debits to remittances.

(*c*) All vouchers in support of payments for land acquired should be submitted to audit.

(*d*) All survey reports of stores (form no. 18) and sale accounts (form no. 19) must also accompany the monthly account. Sale accounts in support of cash credits to stock should be attached to the stock account, form no. 73; survey reports and sale accounts in support of other credits to stock should be tacked to the schedule dockets pertaining to the works or accounts debited; those in support of the extract from account of issues of tools and plant, form no. 14, should accompany that document; and the remaining survey reports and sale accounts should be attached to the schedule dockets relating to the works or accounts credited.

P.W.A.C. 578.

761. (*a*) The divisional accountant is required to sign not only the monthly account, but also all the schedules, etc., accompanying it. It is not necessary that the divisional officer should sign all these documents; he must, however, sign the monthly account and the list of accounts, form no. 83, unless he is absent from headquarters, in which case he should send to the Principal Auditor, as soon as he can examine his books and papers on return a report in form no. 84 (with a duplicate copy of the monthly account signed by himself), without which the Principal Auditor will not finally pass the monthly account. The contingent bills must invariably be signed by the divisional officer.

(*b*) As an exception, however, to the general rule contained in clause (*a*) above, the divisional officer in the case of a buildings and roads division where subdivisions have been abolished, may authorize an assistant engineer to sign the monthly account papers on his behalf, but this delegation will not in any way lessen the responsibility placed upon the divisional officer by standing rules and regulations.

It is desirable that the divisional officer should make arrangements for the review by himself of all vouchers before they are submitted to the Principal Auditor, and that, unless the circumstances are exceptional, he should sign the accounts himself.

P.W.A.C. 579.

762. In connexion with the accounts for March, the following points should receive special attention:

(*a*) The entry of the closing cash balance should be supported by (1) the original cash balance reports (form no. 5) of all disbursing officers including the divisional officer, and (2) a certificate of the divisional officer to the effect that he has obtained, on or after March 31 and retained in his office, an acknowledgment from the officer or subordinate concerned, in respect of each item of imprest or temporary advance shown in the cash balance reports of the division for March 31.

The original cash balance reports of subordinate disbursing officers should be initialled by the divisional officer before transmissin to the Principal Auditor.

(*b*) To part II of the schedule of monthly settlement with treasuries, form no. 51, should be subjoined a statement, in the form given below, in

respect of the cheques drawn to meet payments of works.

Particulars	No. of cheques issued	Amount
1. For the whole month	..	..
2. During the last five working days of the month.	..	..

(*c*) The schedule of deposits, form no. 78 or 79 should be accompanied by the account of interest-bearing securities, form no. 86, referred to in paragraph 627.

II—Review of Unsettled Accounts

763. The several registers and schedules relating to the suspense and deposits heads of account, and the accounts referred to in the margin, should be reviewed monthly so that the steps necessary to effect the expeditious clearance of outstanding balances, whether by actual recovery or by adjustment in the accounts, may be taken regularly throughout the year. In February or early in March, special steps should be taken with a view to bring about all possible reduction in the number and amounts of outstanding items at the close of the year; and within six weeks of the submission of the monthly account for March, a consolidated certificate in respect of balances other than cash, should be forwarded to the Principal Auditor in form no. 91, annual certificates of balances. P.W.A.C. 580.

Contractors' ledger.

Works abstracts and register of works.

Rent register and the other records of assessment and realization of revenue, referred to in paragraph 294.

If the closing balance under any head is *nil*, it does not necessarily follow that a certificate is not required in respect of it. In all cases in which there was a balance at the commencement of the year, or there were any transactions during the year, a certificate should be recorded, the wording of it being suitably amended (if necessary) in case the closing balance is nil.

764. Similarly, the prompt settlement of all remittance transactions, original or responding, should receive the personal attention of the divisional accountant (*vide* paragraph 124), who should take special steps early in March to bring ot account all liabilities and assets awaiting settlement and to effect clearance, in the P.W.A.C. 581.

accounts of March, of as many outstanding items as possible. Liabilities, as well as outsanding debits and credits, remaining unadjusted at end of March should be watched individually with a view to their clearance before the accounts of the year are finally closed. It is not sufficient that the divisional office has brought to account all the transactions the responsibility for which devolves on itself. It is equally important that necessary action be taken to move the other parties concerned to bring to account or settle the outstanding items, the intervention of the Principal Auditor being sought when necessary.

In settling transactions with Railways, it should be borne in mind that Railway audit offices close their books for the year on May 10.

III—Closing the Accounts of the year

P.W.A.C. 582.

765. The financial year terminates on March 31, and actual transactions taking place after that date can on no account be treated as pertaining to the year. It is necessary, however, that as many of the unadjusted remittance transactions of the year as possible, should be cleared within the accounts of the year, and very often errors in accounts come to notice after March 31; which should also be set right, if possible, without affecting the accounts and estimates of the following year. Whilst, therefore, it is necessary that the cash accounts should be positively closed on March 31, and also the stock accounts in respect of actual transactions, the transfer entry book and the stock accounts should be kept open for transfer entries relating to rectification of errors and settlement of remittance accounts.

If any adjustments in accounts have been purposely deferred till the close of the accounts of the year, it is permissible to effect after March 31, in the same way as adjustments in rectification of errors noticed after that date.

P.W.A.C. 583.

766. The transfer entry transaction referred to in paragraph 765 should be consolidated into a special monthly account, which, with all the necessary accompaniments, should be submitted to the Principal Auditor on June 28, following, or any other date that may be prescribed by the Principal Auditor. This account is known as the supplementary account of the year.

This account should be of the simplest character and should set forth only the transactions to be brought to account. It is not necessary, for instance, to repeat in any of the suspense or deposit schedules, the items not affected, so long as, in addition to the necessary details of the items affected the totals for the account concerned are also given. Similarly, in the sche-

the schedule of rents of buildings and lands, form no. 75, only the items affected and the totals need be given, and in the extract from the contractors, ledger, form no. 82, only the accounts of those contractors whose accounts are affected in any way.

IV—Miscellaneous Returns

767. Other account returns which the divisional officer should submit to the Principal Auditor are the following : P.W.A.C 584.

(*a*) Half-yearly :

Half-yearly settlement of the assessment and realizations of irirgation revenue collected in the civil department, vide paragraph 295 (*c*) on the dates specified below :

(*i*) January 15 for the half-year ending September 30.

(*ii*) July 31 for the half-year ending March 31.

(*b*) Annually :

Part III (Review) of the register of stock form no. 12 or 12A as the case may be for the half-year ended March 31, on or before August 1.

768. The following registers are audited during inspections and should not therefore, be submitted to Principal Auditor but they should nevertheless be completed by the fixed dates shown against each. P. W. A. C. 585

(*a*) Half-yearly registers of stock, form no. 12, on or before August 1 and December 1.

(*b*) Annual register of tools and plant, form no. 15, on or before December 15.

Note—"In the Irrigation Branch the register of stock shall be maintained in P. W. A. Form no. 12A and that of T and P and P in P. W. A. Form no. 15C."

V—Corrections in Accounts

769. (*a*) If an item in the accounts which properly belongs to a revenue or expenditure head is wrongly classified under another revenue or expenditure head, the error may be corrected at any time before the accounts of the year are closed, but after the accounts P.W.A.C. 586.

are closed, no correction is admissible except as permitted in clause (*a*) of article 215 of the Account Code* and in cases affecting the accounts of works, including those falling under paragraph 522.

1. Errors in suspense accounts are governed by the rule in clause (*b*).

2. If an error be detected after submission to the Principal Auditor of the divisional officer's supplementary account of the year it should nevertheless be reported to the Principal Auditor for instructions unless the amount be not more than ten rupees. If the amount involved does not exceed ten rupees, and affects only revenue or expenditure head affecting the Local Government, no formal transfer is necessary, and it is sufficient simply to make a note of the error against the original entry.

(*b*) All errors affecting debt (including suspense) and remittance heads must be corrected however, old they may be.

(*c*) When a correction is permissible it should be made by a formal transfer entry; but when it is not permissible, it is sufficient to make a suitable note of it in the account concerned.

P.W.A.C. 587.

770. All corrections in accounts which may be advised by the Principal Auditor on auditing the documents, should after verification, be carried out in all relevant records, the entries being made in red ink (quoting the audit note or other advice) and attested by the dated initials of the divisional accountant.

The divisional accountant is responsible that all corrections advised by the Principal Auditor are specially brought to the notice of the divisional officer.

VI—Pro Forma Accounts

P.W.A.C. 588.

771. When the details of any class of transactions, as recorded in the prescribed accounts, are not sufficiently indicative of the financial results of the operations of a given period, and it is necessary to ascertain the results it is usual to prepare periodically suitable *pro forma* accounts in addition.

*Reproduced below

"If an item which properly belongs to a revenue or service head is wrongly classified under another revenue or service head, the error may be corrected at any time before the accounts of the year are closed, but, after the accounts are closed no correction is admissible, it being sufficient to make a suitable note of the error against the original entry. If, however, the error affects the revenue and expenditure of different Governments, a capital head outside the revenue account, or the transaction of a commercial department, it should be corrected by transfer in all cases as soon as the error is discovered. The procedure to be observed for the correction of errors in the accounts of works in the Public Works Department is laid down in paragraphs 365 and 585(*a*) of the Public Works Account Code." (Paragraphs 522 and 769 of the Public Works Account Rules).

RULES

1. If the maintenance of such supplementary accounts is necessary for audit purposes, and no form has been prescribed by the Auditor General, the Principal Auditor will determine the required forms in consultation with the Local Government, but if the accounts are required for administrative purposes, the Principal Auditor will merely give such advice or assistance in prescribing the forms as may be required of him.

2. If a *pro forma* account relates to transactions of two or more divisions, the compilation of it will ordinarily devolve upon the Principal Auditor but divisional officers may be required to furnish the necessary data. A *pro forma* account relating to a single division is prepared by the divisional officer and if it is an account prescribed by an administrative authority, it will be checked, if desired, by the Principal Auditor.

772. If for the purposes of any *pro forma* account which the Principal Auditor, is required to prepare or check, it is necessary to determine the charges incurred on a particular work or service, or a group of works or services, the expenditure thereon should be booked separately in the general accounts, even though under the rules, it may not be customary to estimate or account for such expenditure separately. *See* also paragraph 92 (*d*). P. W. A. C. 589.

773. The *pro forma* accounts showing the results of the working of irrigation, navigation, embankment, and drainage projects, productive as well as unproductive, for which capital or revenue accounts are kept, are prepared annually by the Principal Auditor in accordance with the rules prescribed in the Account Code. These accounts are known as the administrative accounts of irrigation, navigation, embankment and drainage works. P. W. A. C. 590.

For rules relating to *pro forma* accounts of irrigation water-courses, *see* paragraph 5 of Appendix X.

774. For workshops, manufactories and similar quasi-commercial undertakings, it is usual to prepare *pro forma* accounts periodically, *vide* paragraphs 559 (*d*) and 610. P. W. A. C. 591.

775. In respect of buildings in charge of the Public Works department, which are available for occupation as residences, capital and revenue accounts are prepared periodically by the Principal Auditor, for each circle of superintendence, in accordance with the rules prescribed in the Account Code and any further orders that the Local Government may have issued. For this purpose divisional officers should furnish the Principal Auditor annually with the necessary data, in respect of such buildings of their divisions as may have P. W. A. C. 592.

to be included in the circle accounts, in form no. 27 of Volume V of the Handbook.

1. On closing the account of a work involving expenditure on the construction, acquisition, or equipment of a building intended to be used as a residence, or expenditure on additions or alterations to an existing residential building, the divisional accountant should see—

(*i*) that if it is a new building, it is entered in the register of rents of buildings and lands;

(*ii*) that steps are taken to obtain the orders of competent authority to assess, or revise, the rental, as the case may be;

(*iii*) that the correct capital cost of the building is noted for entry in the next set of capital and revenue accounts, the note being made in the register of buildings referred to in paragraph 288.

2. Rule 1 applies also to expenditure on the provision of special services in connexion with residential buildings, such as furniture, etc., for which rent is charged separately.

3. If a building is actually occupied prior to closing the accounts of expenditure on its construction, acquisition or equipment, rent is nevertheless chargeable from the date of occupancy, and should therefore, be fixed provisionally with the sanction of competent authority.

4. In respect of residential buildings under the control of the civil departments, the local heads of departments concerned will be responsible for obtaining sanction to the assessment or revision of rents whenever necessary through the divisional officer of the Public Works Department, *vide* paragraphs 290, 279 and 281 of volume V of the Handbook.

5. If under the subsidiary rules issued under Fundamental Rules 45A and B, or under other financial rules, the standard rents as well as the allowances fixed for maintenance and repairs are subject to periodical review, (e.g. *see* subsidiary rules 20A and 20B in volume II of the Handbook), the divisional accountant should see that they are punctually reviewed and necessary revisions carried out in accordance with the prescribed rules and procedure.

P.W.A.C. 593.

776. (*Deleted*)

E—CHEQUE BOOKS AND RECEIPT BOOKS

777. (*a*) A register of cheque (and receipt) books should be maintained in form no. 52, separate pages being reserved for cheque books and receipt books.

(*b*) Whenever on examining a cash book it is noticed that a cheque book or receipt book has been brought into use for the first time, the divisional accountant should enter it at once in the register as a new item. At the same time the date on which the corresponding book previously in use was completely written up should be ascertained from the cash book and noted in column 4 of the register against the original entry relating to that book.

(*c*) The submission of the counterfoils of used cheque and receipt books for record in the divisional

office (*vide* paragraph 175) should be watched through this register, and as soon as the counterfoils are received they should be examined, and it should be seen in particular (*i*) that all items for which receipts were issued were duly brought to account in the cashbook, and (*ii*) that the writings do not indicate any irregularity or disregard of rules requiring action on the part of the divisional officer.

778. Treasury officers have instructions to furnish the divisional officer quarterly with a statement of cheque books and receipt books supplied by them to all disbursing officers of the division on their requisitions. This statement should on receipt be compared with the register of cheque and receipt books to see that books are not obtained by disbursing officers unnecessarily in advance or in excess, of requirements, and the numbers of the books supplied but not brought into use should be entered in the register, the dates of supply being noted in red ink below the entries in column 1. P.W.A.C 594.

779. The register of cheque (and receipt) books should be reviewed periodically and enquiries should be made of the disbursing officer concerned if there is any unusual delay on his part in bringing a book into use. Even if the cause of the delay be known, it will be found advisable to obtain an assurance from the disbursing officer that the book is in his personal custody and contains the full number of forms intact. P.W.A.C 595.

F—MISCELLANEOUS

780. The divisional officer is advised to review from time to time the several registers, books and accounts as are maintained in the divisional and subdivisional offices even though under the rules in this volume he may have scrutinized and initialled the individual entries or sets of entries therein. To this end he may require these records to be laid before him through the divisional accountant, monthly or at such other intervals as may be fixed by him. A record of such review should be kept in all cases preferably in form no. 96 (Memo. of review) posted in a suitable position on the account, etc., concerned. P.W.A.C. 596.

P.W.A.C. 597.

781. When, in consequence of the reconstitution of executive charges or of any other arrangements, the accounts of two or more divisional offices are to be amalgamated, or those of any office are either to be broken up into parts or closed, the divisional officers concerned should apply in time to the Principal Auditor for the instructions to be observed, in regard to accounts, in giving effect to the arrangements. On all such occasions, the necessary transfer between offices, of unsettled accounts (for example, *see* margin), of liabilities not yet brought to account, of quantity accounts of tools and plant and road metal, and of relevant account and establishment records (including unused forms of cheque books and receipt books), should receive the special attention of all concerned.

(*i*) Works in progress and suspense accounts of works,
(*ii*) Appropriations and sanctions not yet completely operated upon,
(*iii*) Stock and other suspense accounts,
(*iv*) Remittance accounts,
(*v*) Deposit and cash balances,
(*vi*) Unrealized rent and other revenue and
(*vii*) Interest-bearing securities.

P.W.A.C. 598.

782. The destruction of account records in Public Works offices is governed by the rules laid down in the Irrigation and Buildings and Roads Manuals of Orders. In cases not covered by those rules and in the rules in appendix XVI of Vol. V of the Handbook the specific concurrence of the Principal Auditor is necessary before any records are ordered to be destroyed. In each divisional office full details of all records destroyed from time to time should be maintained permanently in form no. 97.

APPENDIX I

(See Chapter IV, paragraph 86)

List of Major and Minor Heads of Account of Public Works Receipts and Disbursements

NOTE—The numbers within brackets indicate references to the explanatory notes.

Major heads	Minor heads
REVENUE	
C—Irrigation, Navigation, Embankment and Drainage Works (1)	
(VI)—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—	
A. Irrigation Works :	
(1) Productive Works :	
Gross Receipts	Direct Receipts.—Water rates. (2) Owner's rates. (3) Water-supply of towns. (4) Sales of water. (5) Plantations. (6) Other canal produce. (7 Water-power. (8) Navigation. (9) Rents. (10) Fines. (11) Recoveries of expenditure. (20) Miscellaneous. (12) *Deduct*—Refunds. Receipts in England. Receipts from workshops. Loss or gain by exchange. Portion of Land Revenue due to Works. (13)
Deduct—Working Expenses ..	Extensions and Improvements. (17) Maintenance and Repairs. (17) Establishment. (18) Tools and Plant. (19) Suspense. (19) Loss or Gain by Exchange. (24) Renewal and Replacements Provision for Depreciation* *Deduct*—Amounts met from Depreciation Reserve Fund* Charges in England. (21).
Net Receipts	Same as for A(1)—Productive Works.
(2) Unproductive Works :	
Gross Receipts ..	
Deduct—Working expenses ..	
Net Receipts or Payments ..	

(48) For use in respect of transaction with those Indian States wi with which the Principal Auditor has dealings. This head should n be operated upon without special authority.

Ordinarily, in the case of payments due to an Indian State, instead direct cash payments being made by disbursing officers of Governme the Audit Officer, whose duty it is to audit and pass such payment should, unless other special arrangements have been made, request th Principal Auditor of the Government with which the State is in politi relation, to make the payment (or give the credit) and debit it to him.

(49) Cash balances of the Public Works Department fall under th head in the general accounts.

(50) *See* paragraph 645 (*b*).

(51) In use only in Governor's provinces.

(52) For transactions of Public Works Officers with Treasury an other officers of the Civil Department, including the Forest Departm within the same circle of account and with officers in other circles account in cases where the transactions originate in those circles.

(53) If a Public Works Officer deals with treasuries in account wi another Audit Officer, the transactions on account of remittance int treasuries and cheques drawn are classified as pertaining to the sub-hea "III-Other remittances—(*b*) Items adjustable by public works officers."

(54) This head is sub-divided into (*a*) Items adjustable by Civil au (*b*) Items adjustable by Public Works.

(55) In the Public Works accounts, it will suffice to name the Go ernment concerned, e.g. "Accounts between Civil and Civil, Burma."

This head is intended primarily for transactions with offices an departments, including the Public Works Department, within the ordi jurisdiction of another Civil Accountant General. *See* also Notes (5 (53) and (58).

(56) For transactions between Public Works Officers (including Civ officers acting as Public Works Disbursers) rendering accounts to the sup Accountant General.

(57) This head is intended for transactions with the Defence Depart ment (including the Military Engineer Services). In the case of trans actions with officers of the Military Engineer Services, the name of the Military Engineer Services districts should be specified in addition to that of the Military Account office concerned.

At present there are four Commands and altogether eight Defence Accounts Offices (including Navy) as detailed below :

(1) Northern Command, Rawalpindi, (2) Military Accounts an Pensions, Lahore, (3) Western Command, Quetta, (4) Southern Command, Poona, (5) Eastern Command, Meerut, (6) Royal Air Force, (7) Army Factory Accounts, and (8) Naval Accounts.

APPENDIX 1

Receipts and expenditure pertaining to Military Engineer Services or Royal Air Force Works, executed in the Public Works Department as a standing arrangement, should be brought to account as a separate item in the schedule of credits and debits to Remittances under the head "Account current between Civil and Military Sub-audit Officer, M. E. S., or Sub-audit Officer, R. A. F.", as the case may be.

(58) This head is used only in respect of transactions with such railways as exchange accounts with the local Accountant General. Transactions with other railways should be adjusted under the head "Accounts between Civil and Civil." through the Accountant General with whom they are in account.

(59) The minor heads, which are prescribed under the head "41-Civil Works", with the exception of "Repairs" and "Grants-in-aid", should be opened under this head. Expenditure on account of restoration of damages, caused by extraordinary casualities, such as flood, fire, etc., which is permitted to be charged to this major head, should be recorded under a separate minor head "Extraordinary Replacement."

STATEMENT A

(*See* explanatory note 1)

Main Classification of Expenditure pertaining to Irrigation, Navigation, Embankment and Drainage projects

Note—All works of Irrigation, Navigation, Embankment, Drainage and Water Storage are primarily grouped into two classes, water storage works being included in Irrigation Works :

A. Irrigation Works.

B. Navigation, Embankment and Drainage Works.

1. Projects of Irrigation, Navigation, Embankment and Drainage are of two classes : (1) Productive and (2) Unproductive.

2. To admit of a new work being classed as a Productive Public Work, the following conditions must be satisfied :

(*a*) There must be good reason to believe that the revenue derived from it will, within 10 years after the probable date of its completion, repay the annual interest on the capital invested calculated at 4 per cent., but in preparing a project for sanction no deduction is to be made from the total capital outlay on account of anticipated excess of revenue over simple interest.

Note—Capital invested includes (1) direct charges, (2) indirect charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over total net revenue.

(*b*) It must be susceptible of having clear Capital and Revenue accounts of it kept.

(*c*) Its classification as a productive public work must be authorized by competent authority.

3. The rules for determining (1) whether a work which has been classed as productive shall continue to be so classed, and (2) whether

an unproductive work may be re-classed as productive, are as follo the percentage rates referred to being those prescribed for the time be and being subject to alteration at the discretion of the Government:

I—Every irrigation, navigation, embankment or drainage wo for which capital accounts are kept should, until 10 years af the date of the closure of its construction estimate, be classed productive, if the net revenue anticipated from it appears lik to repay, on the expiry of that period, the annual interest charg on the capital invested (including direct and indirect charges an arrears of simple interest), calculated at 4 per cent. in the case works sanctioned before April 1, 1919, at 5 per cent. in the ca of those sanctioned between April 1, 1919, and August 1, 1921, a 6 per cent. in the case of those sanctioned between August 2, 19 and March 31, 1937, and at 4 per cent. in the case of those sa tioned after the last mentioned date. Conversely, if it is not e pected to yield the relevant return, it should be classed as unpro ductive. If, moreover, at any time during the period of constru tion, or within 10 years of the date of the closure of its construc estimate, it becomes apparent that a work originally classed a productive will not actually be remunerative according to the criterion prescribed above, it should be transferred from the pro ductive to the unproductive class, and similarly if it becom obvious, during the same period, that a work sanctioned as unpro ductive will actually prove remunerative the transfer of the wor from the unproductive to the productive class may be effected.

II—Every work classified in accordance with rule I above will retain its classification unchanged during the eleventh, twelfth and thirteenth years after the closure of its construction estimate.

III—If any irrigation, navigation, embankment or drainage wor for which a capital account is kept and which is classed as produc tive fails at any time after the expiry of 10 years, from the date o the closure of its construction estimate, in three successive years to yield the relevant return prescribed, in rule I above, it should be transferred to the unproductive class. A work classed as un productive which succeeds in yielding, in three successive years, the relevant return prescribed for a productive work may, on the same principle, be transferred to the productive class.

IV—If an extended irrigation, navigation, embankment or drainage work be extended or improved, the criterion of productivity prescribed in rules I to III above shall be applied to the whole system, including such extension or improvement, as if the exten sion or improvement had been executed simultaneously with the original work, and the date of sanction referred to in those rules for the purpose of determining the prectentage to be returned by the system as a whole, shall be that of the accord of sanction to the original project. As an exception to this rule, if any extension be owing either to its nature or magnitude, such as may reasonably be considered to be a separate project and if it be susceptible of having clear capital and revenue accounts kept of it, as distinct from those of the project as a whole, it should be treated as a separate project and in that case the conditions relating to original projects and not those relating to extensions and improvement

shall be applicable. In all such cases separate capital and revenue accounts should be maintained for the extension in order to enable the productivity test to be periodically applied.

V—Government may postpone the transfer of a work from one class to the other in cases in which they are satisfied that its success or failure is due to purely transitory causes.

4. For the purpose of determining the productively of an old work which has been developed by the British Government, only the capital expenditure expended by that Government should be regarded as the capital at charge on which interest is chargeable.

5. Th transfer of a work from the productive to the unproductive category, or *vice versa*, will affect the recording of all future transactions in connexion with it. No adjustment will be made in the general accounts in respect of past transactions, but the necessary transfers will be effected by the Principal Auditor in the *pro forma* accounts of the work in question.

6. The principles to be observed in deciding whether an item of expenditure should be charged to Capital or to Revenue are as follows:

(*a*) Capital bears all charges for the first construction and equipment of a project, as well as charges for maintenance on sections not opened for working and charges for such subsequent additions and improvements as may be sanctioned under rules by competent authority. It may also bear charges on account of restoration of damages caused by extraordinary casualties, such as flood, fire, etc., and such charges should be recorded under a separate minor head "Extraordinary Replacement".

(*b*) Revenue bears all charges for maintenance and working expenses, which embrace all expenditure for the working and upkeep of the project, as also for such replacements and minor additions or improvement as it may be considered desirable to charge to Revenue instead of increasing the capital cost of the undertaking.

(*c*) In the case of renewals and replacements of existing works, if the cost really represents an increase in the capital value of the system and exceeds the cost of the original work by Rs.1,000, the cost of the new work should be divided between Capital and Revenue, the portion debited to the latter account being the cost of the original work, which should be estimated if the actual cost is not known, and the balance charged to Capital. In other cases, the whole cost of the new work should be charged to Revenue. Thus, a renewal which does not represent a substantial improvement of the original work, but which is in all material essentials the same as the latter, although it may exceed the cost of that work by more than Rs.1,000, should not be charged to Capital but to the Revenue account.

(*d*) When the construction estimate of a project for which a separate Capital account is kept, is closed, the expenditure on works of extensions will be charged thus:

(*i*) Estimates exceeding Rs.1,000, for (I) works which are in themselves directly remunerative, such as new distributaries, mills or works for increasing the canal discharge,

and (2) works which are necessary for the full development of a project, but which are not in themselves directly remunerative, shall be charged to the Capital account.

(*ii*) Estimates amounting to Rs.1,000 or under shall be charged to the Revenue account.

(*iii*) All estimates for works which are neither remunerative in themselves nor considered necessary for the development of the project, shall be charged to the Revenue account.

(*c*) Where outlay is of a nature which under these rules does not appertain to Caital, it is not, under any circumstances and whatever its magnitude, to be charged to Capital.

NOTE—The limit of Rs.1,000 prescribed in the rule may be modified by the Local Government.

7. Works expenditure which, under the foregoing rule, is chargeable to the Capital account, will be classified under the minor head "Works" of the major head "55". That which is chargeable to the Revenue account will fall under the minor head "Extensions and Improvements" or "Maintenance and Repairs" of the division "Working Expenses" of the major head "XVII", according as the expenditure pertains to the category of "Original Works" or "Repairs", vide paragraph 312.

8. The expenditure on productive works is recorded in two sections separately for capital and revenue charges. For unproductive works also the arrangement is similar where it is desirable and possible to maintain accounts on a *quasi*-commercial basis. When, however, a work of this class is too small to make it worth while to maintain a separate account of it on such a basis, all expenditure on it is treated as a revenue charge, the work being classified as one for which neither capital nor revenue accounts are kept. In the category of unproductive works is also included "Miscellaneous expenditure", which is expenditure upon the preliminary survey of new projects and also for the cost of famine surveys required for the preparation of famine programmes.

Prior to October, 1921, certain unproductive works were classed as "Works for which only revenue accounts are kept", but these will gradually be re-classed in accordance with the classification prescribed above, *vide* Government of India, Public Works Department circular letter no. 3-P.W., dated September 24, 1921.

STATEMENT B

(*See* **explanatory note 14**)

Detailed Classification of Works Expenditure pertaining to Irrigation, Navigation, Embankment and Drainage Works

Works expenditure of Irrigation, Navigation, Embankment and Drainage major heads other than 14, 15 (1) and 16, falls under one or other of the minor heads "Works", "Extensions and Improvements" and "Maintenance and Repairs." Each of these minor heads is divided

into (1) Headworks, (2) Main Canal and Branches, (3) Distributaries, (4) Drainage and Protective Works, (5) Water-courses (for "Works" only), (6) Special Tools and Plant (for "Works" only) and (7) Losses on Stock. Under the minor head "Maintenance and Repairs" an eighth head "Compensation" should be opened. The detailed heads subordinate to these heads are enumerated in statement C.

2. In the case of heads (2) and (3), a separate account may be opened for the main canal and for each important branch and distributary. In the case of projects sanctioned after June, 1929, the works expenditure relating to Main Canal and Branches will be divided into (1) Main Line of a Canal, and (2) each of its branches separately, that relating to distributaries will also be grouped for the distributaries belonging to the main line of the canal and to each of its branches separately.

3. The following points should receive special attention: (*a*) when land is taken up for two or more of these sub-divisions at the same time, its cost must be divided into the best way practicable, (*b*) in the case of Storage Projects all works connected with supply channels to feed the head reservoir come under Headworks, (*c*) water-power installations at the headworks of a canal, head locks and head regulators of main and branch canals, fall under "Main Canal and Branches", (*d*) when a canal or a distribution channel therefrom, and a drainage in connexion with it, are planned simultaneously and the two works intersect, the cost of the crossing should be charged to "Drainage and Protective Works" and (*e*) Buildings required for the general purposes of a canal system, such as workshops, headquarters stations, etc., are chargeable to "Main Canal and Branches."

4. For rules relating to Water-courses, Special Tools and Plant and Losses on Stock, *see* Appendix XI, and paragraphs 196 and 234 respectively. The head "Water-courses" is not necessary in the case of the minor head "Extensions and Improvements" and "Maintenance and Repairs." The head "Losses on Stock" is intended for all general losses on stock which cannot be attributed to any work the accounts of which are open.

STATEMENT C

(*See* explanatory note 14)

Enumerating the detailed heads referred to in paragraph 1 of statement B and detailing the works and services the charges whereon are classified thereunder.

General Remarks—(1) The detailed heads in this list may be varied, under the orders of the Local Government, to suit the circumstances of each project. (2) Combined works falling under two or more heads—*e.g.*, combined bridges and falls, or combined falls and regulators—should be classified according as to which aspect of the work pre-dominates.

A—Preliminary Expenses

Surveys and preliminary investigations—This head does not appear under "Extensions and Improvements" nor under "Maintenance and Repairs".

B—Land

Compensations for taking permanent or temporary possession of land required for the purposes of the work.

The term "Compensation" includes the following besides the payment for the land itself —(1) payments for buildings, trees, crops, etc., and (2) cost of special land acquisition establishment when it is chargeable to the Public Works Department under paragraph 203 of Volume V of the Handbook. Sale proceeds of wood, building materials, etc. obtained on clearing land taken up should be taken in reduction of the charge if realized before the accounts of the estimate for the acquisition of the land have been closed, *vide* clause (*b*) of statement E. If any buildings acquired with the land are used as residences or otherwise let they should be brought on the Register of Rents, Form no. 49, and rents realized should be treated as ordinary rent receipts.

C—Works

All construction works, whether of earthwork or of masonry, etc. excluding work falling under the heads I—Navigation and K—Building in all cases and under L—Earthwork where this is maintained as a separate detailed head. Ordinarily, the grouped head C—Works, takes the place of such of the heads D, E, F, F (1), G, H, J and L, as are not separately provided for.

D—Regulators

Works (other than escapes and escape heads) for the regulation of supply.

E—Falls

Falls and rapids other than those required to maintain the depth of water for navigation purposes.

F—River and Hill Torrent Works

Aqueducts, superpassages, culverts, syphons, inlets, outlets and cross drainage works generally, when such works are in connexion with rivers and hill torrents.

F (1)—Other Cross Drainage Works

Cross drainage works of the classes referred to under the head "F—River and hill torrent works," when such works are in connexion with drainage other than that from river and hill torrents.

G—Bridges

Bridges, both road and railway, for crossing the canal, including subsidiary works, *e.g.*, approach roads, fencing gates, *ghats*, steps, etc.

H—Scapes

Masonry and earthwork connected with escapes (including escape heads).

I—Navigation

Locks at head works and on the canal; separate navigation channels and weirs designed for maintaining the requisite depth of water for navigation purposes.

APPENDIX I

J—Mills

Water-power plant (if a permanent fixture) and buildings in connexion with such plant, also sluices and channels conducting water to and from the same.

K—Buildings

Permanent and temporary buildings (including staff quarters, offices, workshops, stations, etc., but excluding buildings for water-power) and station drainages, roads gardens, enclosure walls, conservancy works, etc., pertaining to buildings individually or collectively. In the case of maintenance and repairs, this head includes also taxes payable by Government and rents of buildings hired by Government.

L—Earthwork

Excavation and embankments for the channel, and its side roads and service roads, protective works for the bed and sides; trimming, turfing or rivetting slopes; retaining walls for embankments.

L(1)—Boundary and Service Roads

This new head may be opened to record the expenditure on side roads and service roads separately if it is not proposed to classify it under "L—Earthwork."

M—Plantations

All regular plantations, including the cost of clearing land, transplanting soil and planting trees. Gardening charges in connexion with buildings do not fall under this head.

N—Tanks and Reservoirs

Earthwork, masonry, etc., on tanks and reservoirs (e.g., tail tanks) in connexion with canals other than tanks chargeable to "Head Works" in the case of storage projects.

O—Miscellaneous

Works and services not falling under any other detailed head. Includes (1) experiments; (2) works in connexion with irrigation outlets not debitable to the head "Watercourses"; (3) distance marks; (4) boundary pillars. Also minor works constructed in the banks of canals or distributaries for the direct delivery of water. Includes also in the case of original works and of extensions and improvements, charges for compensation not debitable to any other detailed head.

P—Maintenance

All repairs work prior to the opening of the revenue account for the project or the section concerned. This head appears only under "Works."

Q—Equipment

Plant and machinery used as a part of work and not any as tools and plant.

APPENDIX I

The following service and departmental heads have been prescribed by the Local Government under the major head 68-A—Capital-Loan Fund—Productive works—Works for the Ganges Canal Hydro-electric Scheme and Irrigation by Hydro-electric pumping:

Minor head—Works.

Service heads—Hydro-electric works—

(*a*) Power generation.
(*b*) Transmission.
(*c*) Transformation.
(*d*) Distribution.
(*e*) Special Tools and Plant.
(*f*) Losses on Stock.

Irrigation by Hydro-electric pumping—

Department heads—

A. Preliminary expenses.
B. Land.
C. Works.
K. Buildings.
O. Miscellaneous.
P. Maintenance.
Q. Equipment.

STATEMENT D

(*See* **explanatory note 15**)

Showing the detailed classification of the minor head "Establishment"

This minor head is primarily divided as follows:

Name of sub-division	Remarks
I—Chief engineer	..
II—Special officers	For consulting architects and other special officers whose jurisdiction extends beyond a single circle of superintendence or other unit prescribed for the *pro rata* distribution of establishment charges. Fees recovered, from outside bodies and other departments of the Local Government for services rendered by this establishment are taken in reduction of the charges under this sub-division, *vide* paragraph 12 of appendix V.
III—Superintending engineer ..	Includes also special officers, if any, not falling under sub-division II.

APPENDIX I

Name of sub-division	Remarks
IV—Executive	Establishment charges of workshops for which capital accounts are kept should be kept distinct from other charges, and recoveries on account of work done in such workshops from outside bodies and other departments of the Local Government should be taken in reduction of the charges.
V—Medical	..
VI—Special survey	Establishment employed on large surveys for new irrigation, navigation, embankment or drainage projects.
VII—Special Revenue	Establishment employed entirely on the revenue management of irrigation, navigation, embankment and drainage projects, and on assessment, etc. of revenue. Includes also plantation, steamer, and water-regulation establishments, etc., and charges debited by the civil department for collection, etc. of revenue.
VIII—*Deduct*—Recoveries ..	For credits of all kinds on account of (*i*) percentage or (*ii*) lump sum recoveries for work done, but excluding (*a*) fees for services rendered by special officers, and (*b*) recoveries for work done in workshops when such credits are adjustable as reduction of expenditure in accordance with the rules in statement E.
IX—Lump sum charges creditable to other Governments, departments, etc.	Debits to the major head on account of establishment charges in cases in which such charges are not adjustable in the account of any particular work under paragraph 426.
X—Establishment charges incurred in England.	This sub-division relates only to the major heads "15-A(3)", "15-B(3)" and "41". All charges pertaining to Irrigation, Navigation, Embankment and Drainage works are incorporated under the major heads 15-A(3) or 15-B(3) as the case may be.
XI—Pensionary charges ..	*See* paragraph 18 of appendix V.

2. Under sub-divisions III to VIII, a separate section should be opened in respect of each circle of superintendence or other unit prescribed for the *pro rata* distribution of establishment charges.

3. The sub-divisions I to VII have, below them, the following heads, with such detailed heads as may be prescribed locally:

(*a*) Pay of Officers.

(*b*) Pay of Establishments.

(*c*) Allowances.

(*d*) Contingencies.

(*e*) Collection charges by Civil Department. For use only under sub-division VII.

(*f*) *Deduct*—Recoveries. For use only under sub-divisions II and IV (Workshop section).

APPENDIX I

An additional head, "Bonus," may be opened, where necessary, for bonus paid to non-pensionable subscribers to provident funds.

The heads (*b*) and (*c*) include also the charges on account of divisional accounts posted by the Principal Auditor.

4. The following rules govern the incidence of cost of pay and allowances of government servants. They are, however, subject to the rules in paragraph 5 below regarding the distribution of leave-salary between different Governments (paragraphs 85 and 85-A of Volume I of the Handbook) and to the proviso that if a government servant is doing work for more than one Government, his pay and allowances may be distributed between the different Governments as mutually agreed–

(*a*) The whole pay of an officiating government servant should be taken against the department and the post in which he is actually serving.

(*b*) When a government servant whose main duties and post fall under one head of charge is entrusted with additional or subsidiary duties coming under another head, no portion of his pay and allowances is to be debited to the latter head. This rule does not apply to separate fixed allowances for additional duties, nor does it apply to cases governed by separate orders issued by competent authority.

(*c*) The pay and allowances (including travelling allowance) of a government servant proceeding to join an office should, in the absence of special orders to the contrary, whether in respect of a particular case or class of cases, be charged to the office to which he is proceeding.

(*d*) The pay and allowances of a government servant serving in the Defence Department transferred from Defence Department to a post under a Civil Department are paid by the Civil Department, from the date on which he gives over charge of his Defence Department, and those of a government servant serving in the Defence Department transferred from Civil to Defence Department, cease to be payable by the Civil Department from the date on which he gives over charge of his post under a Civil Department. The same rule holds good in the case of all government servant transferred from one department to another. A government srvant transferred to Foreign service draws his emoluments from the foreign employer from the date on which he relinquishes charge of his post under Government and on reversion to his post under the Government he ceases to draw any emoluments from the foreign employer from the date on which he resumes charge of the post under Government.

NOTE—When a government servant is transferred to another department or provinces while on leave the transfer does not take effect until he joins his new post if he is on leave in in India or until he lands in India if he is on leave out of India.

(*e*) When a Military or Medical Officer holding a Civil post on consolidated pay which is less than his Military pay is allowed to draw the difference between them, he draws it from the department from which he receives his consolidated pay.

(*f*) An European non-commissioned officer or soldier on obtaining service under a Civil Department is ordinarily required to buy his

discharge from the Army; but, if such a person dies in service under a Civil Department while under a Military contract of service, the Civil Department in which he was serving will bear the charge of any passage money which, under Military pay regulations, may be admissible to his family.

(*g*) The following rules govern the incidence of the cost of the Military pay and allowances of soldiers employed for temporary duty by Civil Departments, police or railway administrations, etc., under the provisions of paragraph 571, Army Regulations, India, Volume II:

(1) When men are employed for any period less than one month, they shall be given their regimental pay and allowances from Army Estimates *plus* a suitable extra allowance, if such is considered necessary, from Civil Estimates; and

(2) when men are employed for a month or longer, a consolidated pay shall be substituted for their regimental pay and allowances, the whole of the consolidated pay being borne by civil estimates.

(*h*) Rewards under Military rules to government servants of the Defence Department serving in a Civil Department for proficiency in the Oriental languages have to be met from Army Estimates. Bills for such rewards require pre-audit by the Defence Department.

(*i*) When Military commissioned, non-commissioned, and warrant officers and soilders are employed on famine duty in the Civil Department, their Military or Departmental pay and allowances, as well as additional pay and travelling allowances, both when proceeding to and returning from famine duty, should be adjusted as a civil charge under "43-A—Famine". Any additional charges actually incurred in the Defence Department in consequence of the absence on famine duty will be retained by the Military Accounts Department and adjusted as a final charge of the Defence Department.

(*j*) When soldiers either British or Indian, are sent under Military escort from one station to another to stand a trial on a criminal charge, they will travel like any other party of soldiers on duty, under a warrant furnished by the Military authorities, the charge being met from the Military Estimates. When a soldier is conducted by a Police escort, the charge will be Civil; the warrant issued in such cases should include the accused, as he is a soldier proceeding to a certain place under the orders of his military superior and therefore on duty.

(*k*) The pay of civilian officers employed as Aides-de-camp or extra Aides-de-camp should be debited to the Civil head to which their pay is ordinarily charged.

5. The leave salaries of Government servants are debited according to the following rules:

(1) When a government servant had served only under one Government before proceeding on leave his leave salary will be debited to that Government.

(2) When a government servant is transferred to service under a Government other than that under which he was first employed the leave salary drawn by him during any leave taken after the date of transfer shall be charged to the borrowing Government until the entire leave earned under that Government has been exhausted.

NOTE.—(1) See paragraphs 85 and 85-A of Volume V of the Handbook for the definition of the term "Government."

(2) Leave salaries of gazetted government servants paid by one provincial government on behalf of anther provincial government should be debited to the latter government in Account Curren.

1. The Government which received the contribution for leave salary of a government servant in Foreign service should bear the charges for his leave salary in respect of the leave earned by him during such service.

2. Service rendered in a department charged to a divided head before 1st April, 1921, should be treated as service under the central or provincial Government according as the head in question is classified as central or provincial from 1st April, 1921.

6. (*a*) The travelling allowance of a government servant, on whatever duty he may be employed, is charged to the same head as his pay, unless he be travelling on duty connected with a local fund when it may be charged to the local fund.

(*b*) The travelling allowance of a government servant called away from his duty to give evidence in his official capacity in a criminal court or in a civil court in a case to which Government is a party is, during the period of his absence, debited to the department which would bear the charge if he were on duty. But, in the following cases, the actual expenses incurred by witnesses are paid by the court and charged to court contingencies:

(*i*) If the court is situated not more than five miles from the headquarters of the witness, or

(*ii*) If the pay of the witness does not exceed Rs.10 per mensem.

(*c*) The travelling allowance of a government servant transferred from one department to another is debited to the department to which he is transferred.

(*d*) The travelling allowances of a government servant, both when proceeding on transfer to foreign service, and when reverting to duty under Government, shall be borne by the foreign employer.

STATEMENT E

(*See* explanatory Note 16)

Treatment of Recoveries of Expenditure in the Accounts of the Public Works Department

1. The rules for regulating the exhibition of recoveries of expenditure in Government accounts generally, issued by the Auditor General are given in Government accounts generally, issued by the Auditor General are given their application to Public Works transactions.

2. The general rule is that, subject to the provisions of rule 5 of the above-mentioned rules, all recoveries of expenditure appearing in the accounts of Public Works Offices should be treated as revenue receipts and not as *minus* expenditure.

Recoveries in respect of overpayments made during the current year, however, should ordinarily be adjusted by deduction from the current year's charge under the detailed head previously overcharged.

3. As an exception to the general rule mentioned at paragraph 2 above, receipts and recoveries on Capital Account, in so far as they represent recoveries of expenditure previously debited to a capital major head should be taken in reduction of expenditure under the major head concerned. For purposes of accounting they should be treated as revenue receipts in the first instance and booked as "Receipts and recoveries on Capital Accounts". At the end of the month they should be deducted from the account of the division or sub-division of the major head concerned in a lump sum.

4. The transactions of stock and other suspense accounts and recoveries of expenditure upon works in progress are also exceptions to the general rule. Expenditure on stock and other suspense accounts is sanctioned on the distinct understanding that the outlay will be recovered and the temporary debit to suspense ultimately extinguished. Recoveries must, therefore, be taken in direct reduction of the charges as explained in the detailed rules in Chapter XVI. As regards works in progress, the technical estimates take cognizance of all anticipated recoveries of expenditure from the sale of temporary works, materials received from old structures, etc., and as the amounts both of these estimates and of the funds allotted represent the anticipated net outlay, all such recoveries must be treated as *minus* expenditure. *See* also paragraph 738.

5. Recoveries on account of establishment and tools and plant charges should be treated as follows:

(i) *Recoveries of establishment charges at percentage rates*—These recoveries, in so far as they are effected from outside bodies and from other departments of the same Government, should be adjusted by deduction from expenditure under the minor head "Establishment". Recoveries on account of occasional works carried out by one Government on behalf of another, however, should be treated as revenue receipts unless the recoveries relate to expenditure previously debited to a capital head in which case the credits should be adjusted in reduction of expenditure of the capital major head concerned.

(ii) *Recoveries of tools and plants charges at percentage rates*—Recoveries from other Departments of the same Government should be adjusted as reduction of expenditure under the minor head "Tools and Plant". In the same way, recoveries relating to expenditure previously debited to a capital head of account should also be treated as reduction of expenditure. All other recoveries should be treated as revenue receipts under the major head concerned.

(iii) *Pro rate shares of the charges for joint establishment and tools and plants* The *pro-rate* shares calculated at the end of the year should be treated as reduction of expenditure under the minor head "Establishment" and "Tools and Plants", respectively, of the major head to which the total charges were debited in the first instance.

(iv) *Recoveries on account of charges for leave and pensions*—When the recoveries on account of establishment charges include, as a distinct and separate factor, the charges for leave and pensions, the portion of the recoveries representing leave should be treated as revenue receipts under the Public works major head concerned. Recoveries on account of pensionary contribution should, in the case of civil works be credited to "XLIV—Receipts in aid of Superannuation", while such recoveries, in the case of the Irrigation Department should be credited to the Irrigation major head concerned, as receipts or recoveries of expenditure according as they relate to Revenue or Capital major heads. In cases, however, in which the rates for leave and pension contribution are combined, the recoveries in the case of civil works should be taken to "XLIV—Receipts in aid of Superannuation", while such recoveries in the Irrigation Department should be credited to the Irrigation major heads concerned as revenue receipts or recoveries of expenditure according as they relate to Revenue or Capital major hads.

6. The recoveries of expenditure which are finally creditable as revenue receipts should be recorded under the minor head "Recoveries of expenditure" of the major head XVII, XVIII or XXXIX, as the case may be, while those which are adjustable in reduction of expenditure under the Capital major head should appear under the minor head "Receipts and Recoveries on Capital account" of the capital major head concerned.

7. *Recoveries on account of cost of audit and accounts*—These recoveries when they are made in connexion with works done for Railways, Military, Posts and Telegraphs and other Departments of the Central Government should be treated as reduction of expenditure. In all other cases, such recoveries should be adjusted as receipts under the minor head "Fees for Government Audit" subordinate to the major head XLVI-Miscellaneous".

(*b*) The pay and allowances of an establishment specially entertained for, and mainly employed on, famine relief, shall, together with its contingent expenditure, be debited to the head "54A—Famine Relief."

(*c*) In all cases falling under clauses (*a*) and (*b*), travelling allowances to and from the work and also while engaged on the work, as well as pay and allowances during transit, shall be debited to the head to which the pay of the official while actually employed on the work is debited.

(*d*) The rules regulating the debit of the pay and allowances of government servants belonging to the Defence Department deputed to famine duty are given in paragraph 4 (*i*) of statement D of this Appendix.

(45) Divided into Communications; Irrigation Works; Other Works.

The following rules regulate the classification of expenditure of public works undertaken for purposes of famine relief:

(*a*) Public works undertaken in consequence of the occurrence of famine, but not directly for the employment of famine-stricken people and not, therefore, treated as relief works, will be classified in the accounts as ordinary public works are classified, except that any expenditure in excess of normal rates incurred in consequence of the employment for relief purposes of unskilled and unprofitable labour will be transferred to the head "54A—Famine Relief."

(*b*) Public Works expenditure which is undertaken directly for the relief of famine and is controlled and managed under the conditions applicable to famine relief works will be charged to "54A—Famine Relief", whether the work is or is not one which would, at some time or other, have to be undertaken irrespective of famine. If, however, the work on which the famine labour is employed is a revenue-producing work in respect of which a capital account is kept (whether within or, without the Revenue Accounts of Government), the value of the work done, reckoned at ordinary rates, will be charged to the ordinary head of account, and the excess only debited to "54A—Famine Relief."

(*c*) This minor head includes:

(i) Relief given in Government Institutions;

(ii) Relief given at the house of the people.

(iii) Relief given in other ways.

(*d*) The procedure to be adopted for the adjustment of advances granted in connexion with relief work, if recorded under this head in the first instance, may be settled by the Accountant General in consultation with Government.

(46) Special Provident Funds instituted for non-pensionable employees.

(47) For Taqavi Works Advances, *see* Chapter XIX.

Major heads	Minor heads
C—Irrigation, Navigation, Embankments and Drainage Works— *(continued)*	
XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—*(concld.)*	
B. Navigation, Embankment and Drainage Works. (26)	
(1) Productive :	
Gross receipts	Direct receipts.—Navigation. (9) Sales of water. (5) Plantations. (6) Rents. (10) Recoveries of expenditure. (2) Miscellaneous. (12) *Deduct*—Refunds. Receipts in England. Receipts from workshops. Loss or gain by exchange. Portion of Land Revenue due to Works. (13)
Deduct—Working Expenses : .. Net Receipts	Same as for A(1) above.
(2) Unproductive :	
Gross Receipts .. .. *Deduct*—Working Expenses.. Net receipts or payments ..	Same as for B(1) above.
C—Hydro-Electric Works— (1) Productive Works—Gross Receipts.	Direct receipts— Sales of Electricity. Rents. Fines. Recoveries of expenditure. Miscellaneous. Interest from Depreciation Reserve Fund. *Deduct*—Refunds
Deduct—Working Expenses ..	Extension and Improvements. Maintenance and Repairs. Establishment. Tools and Plant. Suspense. Provision for depreciation. Renewals and Replacements. *Deduct*—Amount met from Depreciation Reserve Fund. Charges in England. Loss or gain by Exchange.
Net Receipts.	

*For transactions connected with the Depreciation Reserve Fund of the Ganges Canal Hydro-Electric Schemes only.

Major head	Minor head
C—Irrigation, Navigation, Embankment and Drainage Works— *(concluded)*	
XVII—Irrigation, Navigation, Embankment and Drainage works for which no capital accounts are kept	
A. Irrigation Works—	Direct receipts.—Water rates. (2) Owner's rates. (3) Water-supply of towns. (4) Sales of Water. (5) Plantations. (6) Other canal produce. (7) Water-power. (8) Navigation. (9) Rents. (10) Fines. (11) Recoveries of expenditure. (20) Miscellaneous. (12) *Deduct*—Refunds. Portion of land revenue due to works. Receipts in England. Loss or gain by exchange
B. Navigation, Embankment and Drainage Works. (26).	Direct Receipts.—Navigation. (9) Sales of Water. (5) Plantations. (6) Rents. (10) Recoveries of expenditure. (20) Miscellaneous. (12) *Deduct*—Refunds. Portion of land revenue due to works. Receipts in England. Loss or gain by exchange.
H—Civil Works	
XXIX—Civil Works	Rents. (10) Interest on Cemetery Endowments. Ferry receipts. Tolls on roads. Recoveries of expenditure. (20) Miscellaneous. (25) *Deduct*—Refunds. Transfer from Central Road Fund. (23) Receipts in England. Loss or gain by exchange.
J—Miscellaneous	
XLIII—Transfers from Famine Relief Fund. (27)	

Major heads	Minor heads
EXPENDITURE CHARGED TO REVENUE	
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works (1)	
17. INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT. (28)	Irrigation Works. Navigation, Embankment and Drainage Works.
18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES	
A.—Irrigation Works—	
(1) Works for which no Capital Accounts are kept.	Works. (14) Extensions and Improvements. (14) Maintenance and Repairs. (14) Establishment. (15) Tools and Plant. (16) Suspense. (19) Charges in England. (21) Loss or Gain by Exchange. (24)
(2) Miscellaneous expenditure ..	Establishment. (15) Tools and Plant. (16) Other charges. Grants-in-aid. (18) Suspense. (19) Charges in England. (21) Loss or gain by Exchange. (24)
B.—Navigation, Embankment and Drainage works—	
(1) Works for which no Capital Accounts are kept.	As for A(1) above.
(2) Miscellaneous Expenditure ..	As for A(2) above.
Deduct—Amount financed from Famine Relief Fund. (27)	
Net Amount financed from Ordinary Revenues.	
18 (1). OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND. (27)	Irrigation Works. Navigation, Embankment and Drainage Works.

Major heads	Minor heads
CC—Capital Account of Irrigation, Navigation and Drainage Works within the Revenue Account	
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works (27).	
A.—Financed from Famine Relief Fund.	Irrigation Works. Navigation, Embankment and Drainage Works.
B.—Financed from ordinary revenues.	Same as for A above.
Deduct—Repayments of Capital Expenditure Charged to Ordinary Revenues.	Same as for A above.
Net Amount charged to Ordinary Revenues.	Same as for A above.
H—Civil Works	
30.—Civil Works	Original Works (29) Buildings (30) :— Land Revenue. Excise. Stamps. Forest. Registration. General Administration. (31) Administration of Justice. (32) Jails and Convict Settlements. (33) Police. Education other than European and Anglo-Indian Education. (34) European and Anglo-Indian Education. (34) Medical. (35) Public Health. Agriculture. Industries. Civil Works. (37) Stationery and Printing. Miscellaneous Departments. (38) Veterinary. Co-operative. Charges in England. (21) Original Works—Communications. (39) Original Works—Miscellaneous. (40) Repairs. (30) (41) Establishment. (15) Tools and Plant. (16) Grants-in-aid. (17) Suspense. (19) Veterinary. Co-operative Charges in England. (21) Block Grant for transfer to Central Road Fund. (23) *Deduct*—Amount not form Central Road Fund. (23) Loss or Gain by Exchange. (24)
J—Miscellaneous	
34.—Famine (42)— A.—Famine Relief. (43).	Salaries and Establishments. (44) Relief Works. (45) Relief to people employed otherwise than on relief works. Gratuitous relief- (45) (*c*) Miscellaneous (45) (*d*)

Major heads	Minor heads
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE	
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account (1)	
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	
A. Irrigation Works— (1) Productive.	Works. (14) Establishment. (15). Tools and plant. (16). Suspense. (19). *Deduct*—Receipts and recoveries on capital account. (20). Charges in England. (21) Loss or Gain by Exchange. (24).
(2) Unproductive	Same as for A(1) above.
B. Navigation, Embankment and Drainage Works. (26).	
(1) Productive	Same as for A(1) above.
(2) Unproductive	Same as for A(1) above.
Deduct—(27). Amount financed from Famine Relief Fund. Amount financed from Ordinary Revenues. *Add*—Repayments of Capital Expenditure charged to Ordinary Revenues. (27).	
Net amount not charged to Revenue.	
HH—Capital Account of the Civil Works and the Miscellaneous Public Improvements outside the Revenue Accounts.	
71.—Capital account of Civil Works outside the Revenue Accounts.	

APPENDIX I

Major heads	Minor heads

DEBT-HEADS

O—Unfunded Debt

State Provident Funds ..	Other Miscellaneous Provident Funds. (46)

P—Deposits and Advances

Deposits of Local Funds ..	District Funds. Municipal Funds. Cantonment Funds. Other funds.
Civil Deposits	Public Works Deposits.
Advances Repayable	Civil Advances— Advances of the Public Works Department. Takavi Works Advances. (47).
Account with Indian States ..	Account Current with Indian States. (48)
Departmental Accounts ..	Public Works Cash Balances. (49)

R—Loans and Advances by Provincial Governments (51)

Loans to Municipalities, Port Funds, etc.	Advances to Cultivators. (50) Advances under special laws. (50-A) Miscellaneous Loans and Advances. (50-B)

S—Remittances

Cash remittances and adjustments between officers rendering accounts to the same Accountant General. Accounts between Civil and Civil (68).	Public Works Remittances. (52) I.—Remittance into Treasuries. (53) II—Public Works Cheques. (53) III.—Other Remittances. (54) Transfer between public Works Officers. (56) In each Province there is one head for each of the Central Revenues and Indian Stores Department and one for each of the Provincial Accountants General and Comptrollers (Central Provinces, Assam, Bengal, Bihar and Orissa, United Provinces, Punjab, Madras, Bombay, Berar, North-West Frontier Province and Sind).
Exchange Accounts between Civil and Posts and Telegraphs.	
Exchange Accounts between Civil and Defence Services including Navy). Exchange Accounts between Civil and Railways. (58)	A separate minor head for accounts between each Civil Accountant General and each Military Accounts Officer including the Comptroller of Naval Accounts. (57)
Adjusting Accounts between Central and Provincial.	Suitable minor head may be opened when necessary.
Inter Provincial Suspense Accounts	A separate head for account between any two Provinces.

Appendix I

Explanatory Notes

(1) For the classification of expenditure and revenue pertaining to Irrigation, Navigation, Embankment and Drainage Works, under major heads and sections thereof, see statement A appended.

(2) Sale-proceeds of water for irrigation purposes only.

(3) Rates imposed on owners of land in respect of the benefit which they derive from irrigation.

(4) Sale-proceeds of water supplied to towns for domestic purposes only.

(5) Sale-proceeds of water supplied for purposes other than irrigation or town consumption.

(6) Sale-proceeds of produce from regular canal plantations.

(7) Sale-proceeds of produce (e.g. wood, grass, etc.) from canals or tanks other than from regular plantations.

(8) Mill rents and all charges made for water applied to mill machinery.

(9) Transit dues, transport profits, tolls and hire of ferry boats, etc.

(10) Includes rents of buildings, furniture and other special amenities, but excludes rents of land; suitable detailed heads should be opened for the record of several kinds of these rents according to local requirements.

(11) Fines for wastage of water and infringement of canal rules.

(12) Includes receipts by sale of drift wood, rents of land, supervision charges on sales of stock, value of stores found surplus, profits on stock due to re-valuation, lapsed deposits, and fines [other than those for wastage of water and infringement of canal rules, *vide* (11) above] and confiscated deposits which do not represent compensation for damage to works in progress.

Note.—When a fine is imposed or deposit confiscated with the object of defraying expenditure caused by the action of an individual or firm, as when a contractor is penalised for abandonment of his contract owing to the fact that such abandonment has increased the cost of the work, the amount of the penalty may be taken in reduction of the expenditure.

A separate minor head should be provided for receipts from quasi-commercial workshops which are not to be taken in reduction of expenditure under rule 1 to paragraph 608 of this volume. This head should be sub-divided according to the requirements of the *pro forma* accounts of the workshops.

Should the Local Government deem any source of revenue, not specifically mentioned in the minor heads provided, to be of sufficient importance to necessitate a separate account being kept of it, this can be done by opening a detailed head for the purpose under the minor head "Miscellaneous".

(13) Indirect receipts due to the works, such as enhancement of land revenue, interest on the proceeds of the sales of waste land, also deduction, where necessary, of the cost of civil administration.

(14) The detailed classification of works expenditure is given in statements B and C appended.

(15) The detailed classification of the minor head "Establishment" is given in statement D appended.

(16) The divisions are (1) New Supplies, (2) Repairs and carriage, (3) Deduct recoveries and (4) Lump-sum charges creditable to other Governments, departments, etc. The first of these is further divided into, Scientific instruments and rawing materials, Plant and machinery, Tools, Navigation plant, Cam equipage, Livestock, and Office furniture.

The third of these is intended for the record of recoveries on account of tools and plant charges, when these are taken in reduction of expenditure, *vide* statement E, clause 5 (*ii*).

(17) Cash contributions to local bodies for the construction and maintenance of works of the classes the expenditure on which, in the case of Government works, would be classed either under "Original Works (or Repairs)—Buildings—Civil Works" or under "Original Works (or Repairs)—Communications." *See* also paragraph 629.

(18) Contributions to local bodies for the construction of works which in the case of irrigation, navigation, embankment and drainage works of Government would be classed under either "Works" or "Extensions and Improvements" or for the maintenance of such works. *See* paragraph 629.

(19) The sub-heads are (1) Purchases, (2) Stock, (3) Miscellaneous P. W. Advances, (4) London Stores and (5) Workshop Suspense. *See* also Chapter XVI and paragraph 604.

(20) *See* statement E appended.

(21) (*a*) Generally the minor head "Charges in England" is divided into the following sub-heads:

(1) Leave salaries and Deputation Pay.

(2) Sterling Overseas Pay.

(3) Stores for India.

(4) Other charges.

In the case of Public Works Department, however, provision for items (1), (2) and (4) only is made under this head while that for item (3) is made in accordance with the procedure laid down in paragraph 118.

(*b*) Under each of these sub-heads mentioned in clause (*a*) above the charges should be distinguished between expenditure of the Secretary of State and that of the High Commissioner for India.

Other sub-heads may be opened to meet the requirements of the Government.

(22) *Deleted.*

(23) As a result of the recommendations of the Indian Road Development Committee both the excise and import duties on motor

spirit were raised with effect from the 28th February, 1929, the additional revenue being earmarked for credit to the 'Central Road Fund' from which grants are made to Provincial Governments and other bodies for the purposes of road development. The proceeds of the additional duties are first credited to the head 'I—Customs' or 'II—Central Excise Duties' according as they represent extra duty of custom or of excise, but at the end of each year an equivalent amount, after deduction of a certain portion as the share of the Civil Aviation Department in respect of petrol consumed for aviation purposes, is transferred as a block grant to the 'Central Road Fund' by debit to the head '50—Civil Works—Block grant for transfer to Central Road Fund.' Grants made out of this Fund to Provincial Governments and others are charged to the Fund. The charges met out of the 15 per cent reserve retained by the Central Government in the Central Road Fund are brought to account in the first instance under '50—Civil Works—Central', the debit under that head being set off by an equivalent amount transferred from the deposit head 'Central Road Fund' so that the net charge under '50—Civil Works' will be *nil*. This transfer is shown under a distinct minor head '*Deduct* amount met from Central Road Fund'.

The subventions made from the Central Road Fund to Provincial Governments and centrally administered areas are credited to the head 'Subventions from Central Road Fund' in the accounts of the Province or of the Central area concerned. This head is debited with the expenditure on objects approved by the Central Government. The actual expenditure incurred from time to time is charged in the Provincial accounts to the head '50—Civil Works' or other appropriate head of account concerned.

The expenditure on interest and amortization charges in respect of loans taken for financing construction, etc. of roads and bridges is debited to the head 'P—Deposits and Advances—Other Accounts—Subvention from Central Road Fund' by *Per Contra* credit to the heads '22—Interest on debt and other obligations—D—Transfers' and '23—Appropriation for reduction or avoidance of debt—Other Appropriations' as the case may be."

(24) *Deleted.*

(25) Includes rents of land; sales of produce; including wood, grass, fruits, vegetables, etc. from compounds of buildings when such produce is government property; supervision charges on sales of stock; value of stores found surplus; profits on stock due to re-valuation; lapsed deposits; and fines and confiscated deposits which do not represent compensation for damage to works in progress, *vide* Note under (12).

A separate minor head should be provided for receipts from quasi-commercial workshops which are not to be taken in reduction of expenditure under rule 1 to paragraph 608. This head should be sub-divided according to the requirements of the *pro forma* accounts of the workshops.

A separate detailed head should be provided for any important class of miscellaneous receipt, e.g. arboriculture.

(26) The section "Navigation, Embankment and Drainage Works" is intended for the receipts and charges relating to waterways, navigable canals, embankments and other agricultural and drainage works undertaken primarily not for irrigation purposes but for the general improvement of the country or for general administrative purposes.

(27) Purely transfer heads in which the executive officers of the department are not directly interested and which are operated upon by the Principal Auditor. At the discretion of the Local Government, the transfer heads "19A", "19B" and "18(1)" may be operated on monthly by the executive officers, provided that it is arranged to combine the expenditure recorded thereunder, at the end of the year, with the expenditure brought to account directly under the heads "81" or "18", to show the total capital expenditure relating to each canal. When this procedure is adopted, the expenditure relating to these major heads will be accounted for, separately for each irrigation project in the same detail as regards minor and detailed heads as are prescribed for the major heads "81" and "18" respectively.

(28) Charges under this major head do not appear in the accounts of divisional officers.

(29) (1) The term "original works" indicates new construction, whether of entirely new works or of additions and alterations to existing works, except as hereinafter provided; also all repairs to newly purchased or previously abandoned buildings required for bringing them into use.

(2) The term "repairs" includes primarily operations undertaken to maintain in proper condition buildings and works in ordinary use. It also includes new works in circumstances indicated in clause (3) and the "exception" to clause (4) below.

(3) When a portion of an existing structure or other work, not being a road, road surface, road bridge, causeway, embankment, ferry approach, protective or training work in connection with a road is to be replaced or remodelled (whether or not the change involves any dismantlement) and the cost of the change represents a genuine increase in the value of the property, the work of replacement or remodelling, as the case may be should be classed as "original work", the cost (which should be estimated if not known) of the portion replaced or remodelled being credited to the estimate for "original work" and debited to "repairs". In all other cases the whole cost of the new work should be charged to "repairs".

Notes—(1) In the case of buildings the capital value of any portion of a building which is abandoned or dismantled without replacement should be written off the total capital value of the building, in any *pro forma* account of its cost.

(2) The expenditure on minor additions and alterations to buildings up to a limit of Rs.1000 in any one case, may be classed at the descretion of the superintending engineer as petty works expenditure and debited to repairs, provided that if such works relate to residences, the cost is taken into account in determining the capital cost and in calculating the rent in accordance with the rules issued by the Local Government.

(4) When an existing portion of a road bridge, causeway, embankment, ferry approach, protective or training work in connection with a road is to be replaced or remodelled (whether or not the change involves

any dismantlement) and the change represents a genuine increase in the value of the property, the whole cost of replacement or remodelling, as the case may be, should be classed as "new work" and the cost of value of the portion replaced or remodelled should not be debited to "repairs".

Exception—Petty and miscellaneous items of work in any material as hereinafter described, which ordinarily should be classed as "new works" should be debited to "repairs" up to a limit of Rs.10,000 in any one case, provided that the works in question do not in the opinion of the superintending engineer form part of any comprehensive scheme or project covered by a works estimate:

(*a*) Super-elevation at curves.

(*b*) Widening the formation or carriageway of a road, widening a drain, or cutting back a hillside to improve vision at curves, provided that the acquisition of land is not involved in any case.

(*c*) Improvements of alignment or gradients or changes of grade at Irish bridges or dips, carried out at the time of renewing a surface provided that the acquisition of land is not involved in any case.

(*d*) Improvements to or reconstruction of the surface of a road in some different material where it is desirable to carry out such improvements or reconstruction at the time of renewing a surface.

(*e*) The construction or reconstruction of road surfaces in different materials for the purposes of experiment.

(*f*) The reconstruction or remodelling of bridges, culverts, causeways, embankments, ferry approach, protective or training works in connection with a road.

(5) In addition to all repairs and renewals in material similar to that pre-existing, the following items of road work should be classed as "repairs":

(i) Ordinary repairs and maintenance including surface painting and the necessary addition of stone chips, gravel or sand, but not including asphaltic concrete, premix asphalt macadam, bitumen grout, bitumen semigrout, mix-in-place, cement concrete or cement macadam.

(ii) Special repairs and periodical renewals.

(iii) Petty and miscellaneous items of work in any material, as described in "exception" to clause (4) above.

(30) When a building is intended for two or more departments, all Original Works and Repairs charges on it should be classified, unless ordered otherwise by the Local Government, as pertaining to the department for which the largest accommodation is required.

Charges on a residential building should be booked under the minor head for the department for which it is intended, even though temporarily allotted to a government servant of another department. Residences not

reserved for any department fall under the minor head for Civil Works. In the case of minor heads which are sub-divided, if a separate sub-head is not provided for residences, the charges on residences fall under the sub-head "Miscellaneous."

(31) Divided into—

(A) Heads of Provinces (including Governor General, Members of Governor General's Executive Council and Ministers which is sub-divided into (1) Viceregal Residences, (2) Residences for Heads of Provinces, (3) Residences for Members of the Governor General's Executive Council, and (4) Residences for Ministers.

(B) Legislative Bodies, sub-divided into: (1) Council of State, (2) Indian Legislative Assembly, (3) Provincial Legislative Assembly and Council, and (4) Residences.

(C) Secretariat and Headquarters establishments. (This includes buildings for Local Fund Audit establishments also.)

(D) Commissioners and District Officers.

(32) Divided into High Courts (including Chief Courts and Judicial Commissioners' Courts), Small Cause Courts, District Courts and Miscellaneous.

(33) Divided into Central Jails, District Jails, Lock-ups and Miscellaneous.

(34) Divided into University; Secondary; Primary; Special; and Miscellaneous.

(35) The divisions are Hospitals and Dispensaries; Medical Colleges and Schools; Mental Hospitals; Miscellaneous.

(36) Divided into Agricultural; Veterinary; Miscellaneous.

(37) For buildings of the Public Works Department (Civil Work Section), including residences not reserved for any department. Include also, as a distinct detailed head, "Losses on Stock", which is meant for all general losses on stock which cannot be definitely attributed to any work, whether building or road, the accounts of which are open.

Charges incurred by the Public Works Department on conservation, maintenance or annual repairs of protected monuments which vest in His Majesty for the Government of the Province under section 172 of the Act and also of unprotected monuments are debited to this minor head.

(38) Includes all Civil Departments (other than the Irrigation Branch of the Public Works Department and the Railway and Post and Telegraph Departments) not included in the list of minor and detailed heads under major head 41.

(39) This minor head is meant for charges on roads, bridges, ferries, tunnels, ropeways, causeways, tramways, and other means of communication, together with buildings, wells encamping grounds, etc. for travellers, and mile-stones, fencing, arboriculture inspection houses, and other works connected with communications. It should be suitably sub-divided according to local requirements.

(40) This head should be used as sparingly as possible, i.e., only where there is *absolutely* no other head which can appropriately be applied, e.g., "30—Ports and Pilotage", "36—Scientific Departments" and "39—Public Health".

(41) This minor head should be suitably divided so as to record the expenditure on Repairs in the same detail as the charges on Original Works, Buildings, Communications or miscellaneous, as the case may be. One of the detailed heads may be "Losses on Stock", if it is considered necessary to have one under "Repairs" in addition to that provided under "Original Works", *vide* Note (37).

The head "Repairs—Buildings" includes also taxes chargeable to the Public Works Department on both residential and non-residential buildings, *vide* paragraph 550, charges on account of watchmen for the care of vacant buildings, rents of hired residences and compensation for sittings in churches, and rents of buildings used for divine service, payable under the Ecclesiastical Rules.

(42) The term "Famine" is to be interpreted in wider sense to cover famine due to drought or other natural causes, such as flood, earthquake or similar calamity. In case of doubt whether the expenditure on any particular form of distress can properly be regarded as famine expenditure, a reference should be made to the Auditor General for advice. *See* Foot-note (270) of the list of [illegible] and minor heads of accounts issued by the Auditor General.

(43) Public Works Officers are concerned only with the two minor heads mentioned here.

(44) The following detailed heads should be opened:

1. Pay and Allowances, Special Relief Officers.
2. Establishments—
   (*a*) Clerks and other superior establishments.
   (*b*) Inferior establishments.
3. Travelling allowances.
4. Contingencies.

As regards government servants the following rules should be observed, subject to the provisions of paragraphs 85 and 189 of Volume V of the Handbook

(*a*) In the case of a government servant already in the service of the Crown (other than a government servant belonging to the Defence Department), his pay and allowances, together with the contingent expenditure, shall be charged to the ordinary service head when he is merely an addition to an existing establishment which requires strengthening owing to famine work, but when he is detached altogether from his own regular duties and is employed mainly on famine, but not directly for the employment of famine-stricken up by fresh appointment, his pay and allowances, together with his contingent expenditure, shall be charged to the head "51A—Famine Relief."

APPENDIX IB

(See paragraph 2A)

Directions by the Governor General regarding certain matters relating to works entrusted to the control of the Public Works Department.

A—Buildings of historical interest

1. All buildings and monuments of historical or architectural interest under the control of the Provincial Government should be carefully attended to, and it will be the duty of divisional officers to arrange for a systematic annual or even more frequent inspection of the monuments in their divisions, and of all divisional officers and superintending engineers to keep the Provincial Government fully informed as to the condition of those monuments and to prepare estimates for their repair. P.W.D.C. 314.

B—Ecclesiastical Works

2. In case where the department is entrusted with the construction of a church for which funds have been provided wholly or in part from (i) funds of a public nature, but not included in the financial estimates and accounts of Government; (ii) contribution from the public and are administered under the conditions stated in the Ecclesiastical Rules, the rules mentioned below will be observed provided that where a work is to be carried out partly from funds provided in the estimates of the department and partly from funds of the foregoing nature, the contribution will be considered as a lump sum in addition to the Government grant and the work executed in strict accordance with the procedure laid down for public works . C.P.W.C. 111.

I—The design and estimate will in the first instance, be drawn up in communication with the party or parties depositing or administering the funds, and must be submitted for the technical sanction of such departmental authority as the extent of the estimate would require in the case of technical sanction to an ordinary public work. percentage as are prescribed in Appendix V or his Handbook.

II—Provision must be made to cover the cost of establishment, tools and plant, accounts and audit and pensionary charges at such

III—Prior to the work being put in hand, a written approval to the estimate and design must be obtained from the authority depositing or administering the funds and an acknowledgment procured to the effect that in undertaking the work the department does not bind itself to complete the work within the amount of the estimate, and that the authority depositing or administering the funds agrees to finance any excess that may occur. Any material alteration in the design must be similarly dealt with.

Works

IV—The necessary funds for the prosecution of the work must be realized and paid into the Government treasury either in a lump sum or in such instalments and by such dates as the Provincial Government may decide in each case. No advance of government money for such purpose will be permitted and in a case where the money is paid by instalments. Government will not be responsible for any increase in cost, or damage to the uncompleted work, caused percentages as are prescribed in Appendix V or his Hand-book.

by a temporary stoppage of the work pending receipt of further instalments.

V—It will be the duty of the officer in charge of the work to bring at once to the notice of his superiors and of the local body or individuals any anticipated excess over the estimate, as well as to provide the fullest information in connexion with the progress of expenditure, so that no responsibility may attach to Government in the event of the work having to be stopped for want of funds.

VI—In undertaking such works it should be arranged that the extent to which Government is responsible in regard to the execution of the work is thoroughly understood both by the parties for whom the work is to be constructed and by the executive officers to whom its construction is to be entrusted.

VII—In works of great magnitude the contract deeds should be specially prepared by the Crown law officers, but for ordinary contracts, including all such as are based on tenders which a superintending engineer or other subordinate authority is competent to accept, such ordinary forms as may have been approved by the Government will generally suffice.

P.W.D.C. 284. 3. It must be distinctly understood that contributions on account of one work can, in no circumstances, be utilized for meeting outlay on account of another work the contributions for which may be in arrears.

C—Agency Works

4. The general rules contained in paragraphs 52 and 77 of the Central P. W. Code which govern the accord of approval and sanction to contract works are applicable also, *mutatis mutandis* when a work is executed by the Public Works Department of the Provincial Government on behalf of the Central Government, and the officers employed on such works will exercise in respect of them the same powers of technical sanction as they exercise in respect of provincial works.

D—Consultation with the Consulting Engineer to the Central Government

5. It is open to the Provincial Government to seek the advice and assistance of the Consulting Engineer to the Central Government in regard to projects wholly within their own powers of sanction. Such consultations may be held informally between the Provincial Government (or their responsible officers) and the Consulting Engineer.

E—Employment of Military Labour

P.W.A.C. 382. 6. When military labour is employed on the execution of a work, the officer commanding the unit can obtain from the Controller of Military Accounts concerned, a lump sum advance to meet heavy initial expenditure up to Rs.10,000 but not exceeding one quarter of the approximate total amount payable on the contract, as certified by the employing authority. The debit on account of the advance made will be received from the Controller through the exchange account, and the responsibility for the final adjustment of the advance by recovery from the value of the work done rests with the employing authority.

APPENDIX II

(See Chapter V, paragraph 97)

Rules regulating personal matters affecting Divisional Accountants

1. Accountants attached to divisional offices are members of the establishment of divisional accountants for the province. This establishment is under the control of the Principal Auditor and the sanctioned cadre provides usually for a trained accountant for each division or other independent executive charge, for certain appointments in the Audit office, and for the usual reserves for leave and training purposes. See also paragraph 97.

2. The establishment of divisional accountants is recruited by the Principal Auditor by selection from the following sources:

(1) Clerks employed in divisional and sub-divisional offices of the Public Works Department, who are recommended by the authorities of that department as suitable candidates.

(2) Clerks employed in the Principal Auditor's office.

(3) Graduates of Indian Universities and other persons who, on account of superior and special qualifications, may be considered suitable for direct appointment.

The examinations if any which these various classes have to pass are prescribed in appendix 3. Clerks in classes (1) and (2) have to pass the prescribed examination prior to selection. After selection they are permitted to retain lien on their substantive appointments until they are confirmed on the permanent establishment of divisional accountants. See also paragraph 11 of this appendix.

3. Recruitment from sources (1) and (2) is subject to the condition that the age of the clerk selected does not exceed 30 years at the time of his first appointment otherwise than in a leave vacancy, but the Principal Auditor may relax this rule in exceptional cases.

4. Direct appointment from source (3) shall, as a general rule, be limited to one-third of the vacancies in the permanent establishment of divisional accountants, the distribution of the remaining vacancies between the other two sources being made at the discretion of the Principal Auditor.

5. All appointments are made on the express condition that divisional accountants are liable for service anywhere within the jurisdiction of the Principal Auditor, including his office.

6. Every person appointed to the establishment of divisional accountants will be on probation. In the case of a person directly appointed from source (3), his position on appointment will be at the bottom of the list of permanent divisional accountants, and in the case of a person recruited from either of the other two sources, his position will if there are any temporary posts in the sanctioned cadre, be that of the most junior man in the temporary establishment.

7. A divisional accountant on probation may be confirmed in the permanent or the temporary establishment, as the case may be, when all the conditions specified below are fulfilled:

(*a*) That he has at his credit—

(*i*) eighteen months' experience in the accounts work of divisional or sub-divisional offices;

(*ii*) six months' experience in the Works Audit Department of the Principal Auditor's office;

(*iii*) twelve months' continuous service on probation as divisional accountant.

NOTE—The Principal Auditor may, for special reasons, relax any of these conditions.

(*b*) That he has passed the divisional test prescribed in paragraph 9.

(*c*) That the Principal Auditor is satisfied that the probationer is competent to hold independent charge of the accounts of a division and considers him (from reports received from the executive officers) fit to hold the position of the senior member of the office establishment of a divisional office.

The period of probation should ordinarily not extend beyond two years in the case of recruits from sources (1) and (2) and beyond three years in the case of those from source (3). Failure to fulfil conditions (*b*) and (*c*) within this period, will entail removal from the establishment of divisional accountants; but the Principal Auditor may, at his discretion, extend the period by not more than one year.

NOTE—If under note 1 to rule 9 below the Principal Auditor should, in any year, decide to hold one divisional test examination only instead of two, the period of probation may be correspondingly extended so as to ensure that the persons affected shall have the same number of chances to appear at the examination as they would otherwise have had.

8. Every divisional accountant on probation should, in spite of his previous experience (if any) as an accounts clerk, be given a regular course of practical training, for such period as may be considered necessary in each case. During this period he should be attached as an additional accountant to one or more divisional offices and to the Works Audit Department of the Principal Auditor's office and, except with the sanction of the Principal Auditor, his whole time should be occupied in learning the processes of compilation and audit of divisional and sub-divisional accounts and the rules and orders bearing on the subject. Whilst under training he should be required to keep a diary of the work done and of the progress made by him and to submit it monthly for the information of the Deputy Accountant General who will be generally responsible for the proper training of probationers.

1. The conditions of this rule may also be relaxed in the following cases:

(a) if the sanctioned cadre of divisional accountants includes no provision for a training reserve, or

(b) if, at any time, the number of probationary accountants still under training exceeds the provision in that cadre for the training reserve.

9. A departmental examination in divisional accounts should be held twice a year by the Principal Auditor. This examination should be in

two parts: written and *viva voce*. The former should be a severe practical test of the candidate's knowledge of the rules and processes connected with (1) the preparation and examination of initial accounts, stock and tools and plant returns, contractors' bills and other bills and vouchers and (2) the classification and compilation of divisional accounts. The *viva voce* part of the examination is intended to show whether the probationer can promptly give appropriate advice to the executive officers of the Public Works Department when consulted by the latter in matters concerning the accounts and the financial arrangements of divisional and sub-divisional offices. The examination should be conducted under the supervision of a divisional officer or of a gazetted officer of the Audit office. The candidate should not be allowed access to any books; and to pass the examination he must obtain not less than 66 per cent. marks in either part.

Note 1.—The Principal Auditor shall have discretion to hold only one examination in each year instead of two when he considers that the second examination will merely have the effect of swelling to an undue extent the number of accounts clerks qualified for posts as divisional accountants under Rule 7 above, but not promoted owing to lack of vacancies.

Note 2.—In order to fix a common standard the candidate's answers to the *viva voce* paper should be taken down by the officer conducting the examination and the answer papers are of all candidates of both the parts of the examination should be marked by one and the same officer of the audit department.

10. Besides divisional accountants on probation, men of the following classes who have passed the public admission examination prescribed in Appendix 3 may also be permitted by the Principal Auditor to sit for the departmental examination referred to in paragraph 9 above:

(*i*) officiating divisional accountants;

(*ii*) clerks, serving either in the Audit office or in divisional or sub-divisional offices, who have been employed for at least two years on accounts duties in divisional and sub-divisional offices;

(*iii*) other clerks of the Principal Auditor's office who have been employed for at least two years on audit and accounts duties in the Works Audit Department and whose qualifications are so superior that the required experience of divisional and sub-divisional accounts may, in the opinion of the Principal Auditor be dispensed with. This permission should, however, be granted sparingly and with discretion.

Note 1.—Individuals will not ordinarily be permitted to appear more than three times for the divisional test examination under this rule, but the Principal Auditor may, in special circumstances, allow two additional chances to individuals whom he considers deserving of the concession. The loss of a chance under this rule owing to failure to pass the examination will entail a corresponding reduction in the number of chances allowed under rule 7 if and when the individual concerned should eventually be selected for the post of probationary divisional accountant under Rule 2.

Note 2.—An officiating divisional accountant or a clerk should not be permitted to appear at the divisional test examination under this rule unless he is certified by his superior officer being either a Public Works officer not lower in rank than a divisional officer or a gazetted officer under whom he is at the time serving to be regular in his attendance, energetic, of good moral character and business habits, to give indication of possessing aptitude for the work of a divisional accountant and to have a reasonable prospect of passing the examination.

11. The passing of the divisional test does not entitle the candidate to claim an appointment to the cadre of divisional accountants.

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Note 1.—The Principal Auditor shall have discretion to hold only one examination in each year instead of two when he considers that the second examination will merely have the effect of swelling to an undue extent the number of accounts clerks qualified for posts as divisional accountants under Rule 7 above, but not promoted owing to lack of vacancies.

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(*i*) officiating divisional accountants;

(*ii*) clerks, serving either in the Audit office or in divisional or sub-divisional offices, who have been employed for at least two years on accounts duties in divisional and sub-divisional offices;

(*iii*) other clerks of the Principal Auditor's office who have been employed for at least two years on audit and accounts duties in the Works Audit Department and whose qualifications are so superior that the required experience of divisional and sub-divisional accounts may, in the opinion of the Principal Auditor be dispensed with. This permission should, however, be granted sparingly and with discretion.

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Note 2.—An officiating divisional accountant or a clerk should not be permitted to appear at the divisional test examination under this rule unless he is certified by his superior officer being either a Public Works officer not lower in rank than a divisional officer or a gazetted officer under whom he is at the time serving, to be regular in his attendance, energetic, of good moral character and business habits to give indication of possessing aptitude for the work of a divisional accountant and to have a reasonable prospect of passing the examination.

11. The passing of the divisional test does not entitle the candidate to claim an appointment to the cadre of divisional accountants. In the

case of clerks of divisional and sub-divisional offices, however, the passing of the divisional test will be considered a special qualification. All appointments to the cadre of divisional accountants are made by selection (*vide* paragraph 2), but the relative seniority for appointment to this cadre, of clerks of divisional and sub-divisional offices who have passed the examination, should ordinarily be determined by the date of passing.

12. Divisional accountants are borne on a time-scale of pay Rs.100—10—270—30/5—300, and when placed in charge of the accounts of a divisional office, are entitled to a special pay of Rs.20 a month, which is reduced to Rs.10 on attainment of the Rs.140 stage and ceases altogether at the Rs.150 stage.

Note—The scale of pay in the case of divisional accountants appointed on or after July 16, 1931, is Rs.80—8—200—25/5—225 with a special pay in the case of accountants holding charge of the accounts of a divisional office of Rs.20 subject to the condition that the pay and special pay do not exceed Rs.132.

13. The grant of annual increments on the time-scale of pay rests with the Principal Auditor. It may be assumed that he has sanctioned an increment unless an order withholding the increment has been received.

14. Members of the divisional accounts' establishment are eligible for promotion to the Subordinate Accounts Service of the Audit office under the rules given in the Audit Code. To assist them in qualifying themselves for the examination for promotion prescribed therein, a limited number of them will, from time to time, be attached to the Audit office.

15. To enable the Principal Auditor to maintain the confidential register of divisional accountants in his office, each divisional officer will forward to him a confidential report in form no. 98 on the work and conduct of his divisional accountant—

(1) on April 1, each year, and

(2) when himself vacating the charge of the division.

A separate report should be written on each divisional accountant who has served under the divisional officer since the submission of the last report. The report should be written in the Divisional Officer's own handwriting and should be forwarded by him confidentially to the Principal Auditor by name, no copy being kept in the divisional office. Any point in which the accountant is specially good should be mentioned specifically, as also any defects of character or other shortcomings. It should be mentioned specially if the accountant is reliable in all respects, can manage the staff well and exercise healthy influence over his subordinates.

1. It is not necessary that when the divisional officer makes adverse comments on the work or conduct of a divisional accountant, he should tell him so, but it is necessary, that ordinarily, at some time or other during the period under report, the divisional accountant should have been made acquainted with the opinion of the divisional officer and told that he must endeavour to effect an improvement. Only those defects need be pointed out which can be remedied and great attention should be paid to the manner and method of communication in order to ensure that, having regard to the temperament of the accountant, the advice given and the warning administered shall be most beneficial to him. It is important that the effect of the admonition should be mentioned in the confidential report.

16. Transfers of divisional accountants from one office to another are ordered by the Principal Auditor.

1. The Principal Auditor will, as far as possible, endeavour to meet the wishes of the Superintending Engineer in regard to the removal of divisional accountants from divisions in their circles, but he is not required to obtain their concurrence to such transfers.

17. The rules regarding examination in the Vernacular, which are applicable to subordinates in the Public Works Department, will apply to divisional accountants also.

18. The following rules of the Audit Code are reproduced for the general information of divisional accountants:

68. The grant of leave to all persons on the establishment lies with the Principal Auditor. In cases of illness, medical certificates should ordinarily be accepted only from recognised medical attendants according to the leave procedure rules applicable to establishments under the control of the Government of India.

74. Government servants of and below the rank of senior accountant and divisional accountants are not at liberty to take up the audit of accounts or other similar private work otherwise than under the rules framed by the Government of India under Rule 47 of the Fundamental Rules.

Principal Auditor should act in accordance with the following principal in exercising the powers conferred by those rules:

(1) The remuneration granted for such work in the case of any official year to any particular government servant should not exceed one-third of his pay for that year;

(2) The previous sanction of the Auditor General should be obtained before any such government servant is allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution.

75. "The Government Servants' Conduct Rules" * * * are applicable to all members of the establishment. Copies of the rules should be kept available for general reference in each office.

93. Every * * * accountant should be supplied with a copy of this Code and of general books of reference, e.g., the Civil Service Regulations, the Fundamental Rules, the Account Code, the Civil Account Code, the Public Works Department Code and the Public Works Account Code (with the Book of Forms) * * * * Books so supplied will be treated as personal copies and may be carried away by an officer on his transfer to another office. Corrections issued from time to time will be supplied by the Principal Auditor, but the officers concerned will be personally responsible for the proper maintenance of the books.

APPENDIX III

(Referred to in Appendix II)

Rules for the public examination qualifying for admission to the establishment of divisional accountants

1. No one will be eligible for admission to the establishment of divisional accountants until he passes an examination in the following subjects, held under the orders of the Auditor General:

Subjects	Full marks	Minimum pass marks
Writing (neatness, clearness and rapidity)	100	50
Dictation (spelling, punctuation, etc.)	100	50
Essay writing	100	50
Arithmetic (the whole)	240	160
Elementary Geometry	50	25
Mensuration (the whole)	60	30
Book-keeping (mercantile)	100	50

A candidate must also obtain 500 marks in the aggregate, *i.e.*, two-thirds of the total marks, in order to pass the examination.

NOTE.—This examination is conducted by a single examining body, viz., the Bengal Engineering College, Sibpur.

2. The following are exceptions to this rule:

(*a*) Clerks who have passed the Subordinate Accounts Service examination under the (new) rules laid down in section IV of appendix 4 to the Audit Code.

(*b*) Persons who have passed the Higher Certificate Examination in Book-keeping and Accountancy of the London Chamber of Commerce or the Government Diploma Examination in Accountancy, with or without qualifying themselves to hold the diploma itself or the Bachelor of Commerce Examination of the Lucknow University in the first or second division with Accountancy as their special subject and hold a certificate of having passed the High School Examination of an Indian University or any other examination of a similar standard of general education are eligible for appointment as Divisional Accountants without further examination.

(c) Persons who have passed in both the examinations named in the margin, and have obtained a minimum of 50 per cent. of full marks in each of the three subjects named below and two-thirds of the aggregate mark for the three subjects, are eligible for appointment to the Divisional Accountants' Service without further examination.

(1) The Commercial Diploma Examination of the Board of High School and Intermediate Examinations, United Provinces, or any similar *examination held by any other Indian University which is declared by the University authorities concerned to be of the same standard.

(2) The High School Examination of the Board of High School and Intermediate Examinations United Provinces or any other University examination which is declared by the University authorities concerned to be of the same standard as the High School Examination. B. Com. Examination of the Punjab University.

*The following examinations have been declared to be of the same standard as the Commercial Diploma Examination of the Allahabad University.

The Bachelor of Commerce Examination of the Calcutta University.

The Bachelor of Commerce Examination of the Dacca University.

The Bachelor of Commerce Examination of the Bombay University.

Commercial Diploma Examination of the Punjab University.

Second year Post Matriculation clerical examination of the Education Department, Punjab, with Accountancy as the special subject.

Second year Commercial and Advanced clerical examination of the Education Department, Delhi, with Accountancy as the special subject.

The Bachelor of Commerce Examination of the Agra University.

"The Bachelor of Arts Examination with Higher Accountancy, Auditing and Mercantile Law of the Delhi University.

1. Book-keeping and Accountancy of the Commercial Diploma Examination, or examination in Book-keeping of any other Indian University which the University authorities concerned declare to be of the same standard as that of the Board of High School and Intermediate Examinations, United Provinces.

2. English— } of the High School or other equivalent
3. Mathematics— } examination.

(d) A graduate of an Indian University may be exempted by the Principal Auditor from the examination except in book-keeping if the latter is satisfied that the candidate is an accurate and quick arithmetician.

3. This examination is held during the second whole week of January, at the Bengal College of Engineering, Sibpur, and at the offices of the Accountants General, Madras, Bombay, Bihar and Orissa (Ranchi), United Provinces (Allahabad), Punjab (Lahore), Burma (Rangoon) and Central Provinces (Nagpur), the Comptroller, Assam (Shillong), and N.W. Frontier Province (Peshawar Cantonment), the Accountant General, Central Revenues, Delhi.

4. Other centres of examination may be fixed by Accountant General provided that the number of candidates is sufficiently large and suitable arrangements can be made for the conduct of the examination under the supervision of a gazetted officer.

5. Only candidates whose age does not exceed 24 years on January 1, of the year in which the examination is held are eligible, but persons holding permanent pensionable appointments in government service may be permitted to undergo the examination up to the age of 29 years.

NOTE 1—Candidates holding permanent pensionable posts under the Kashmir and Bikaner States and whose age exceeds 24 years will be admitted to the examination on the condition that they will not be eligible for appointment as divisional accountants under Government.

NOTE 2.—An application for exemption from the prescribed age limit should be submitted by the candidate to the Auditor General through the Accountant General of this province.

6. A candidate if residing in a Governor's Province, will apply to the Accountant General of his province and, if residing elsewhere, to the Accountant General, Central Revenues, Delhi, stating the centre at which he wishes to be examined and enclosing a fee of Rs.12 and the following certificates and a registration form :

(*i*) Certificate of good character signed by the candidate's immediate official superior, by the instructor under whom he has been educated, or by some other superior under whom he may have been brought up or employed or to whom he may be well known. This certificate must have special reference to the two years immediately preceding the date of the application and this should be specifically mentioned in the certificate.

(*ii*) A duly verified statement of age, *e.g.*, a baptismal certificate, a birth certificate, an affidavit signed by the guardian or a relative of the candidate before a Magistrate, or an attested extract from the service book if the candidate is already in government employ.

The application, which should be written by the candidate in his own handwriting, and the certificates in original (which will not be returned) should be submitted so as to reach the office of the Accountant General (or the Accountant General, Central Revenues) not later than November 15, preceding the date fixed for the examination.

A certificate to the effect that the application is in the handwriting of the candidate should be endorsed on the application by the person in whose presence the candidate's thumb-impression is taken in connexion with item (9) of the registration form referred to in rule 7.

A graduate candidate for examination in Book-keeping only under paragraph 2 (*d*) above will also be required to pay the full fee of Rs. 12.

NOTE 1.—Candidates residing in the Kashmir and Bikaner States should apply to the Accountant General of their respective States, who will forward direct to the Principal, Bengal Engineering College, Sibpur, the statement mentioned in Rule 9 below.

NOTE 2.—The Accountant General, Posts and Telegraphs, exercises the same powers as Civil Accountants General do, in respect of candidates appearing from the Posts and Telegraphs Department. These should submit their applications through the Accountant General, Posts and Telegraphs.

7. The Registration Form should set forth the following particulars:

(1) Name of candidate (in full) including Christian or personal names (to be written in capitals).

(2) Father's name (in full).

(3) Nationality or class (European, Anglo-Indian or Indian).

(4) (For Indian candidates only) caste or tribe.

(5) Date of birth.

(6) Examinations passed, with dates.

(7) Signature of candidate.

(8) Present address to which all communications will be forwarded.

(9) Thumb-mark of candidate's left hand, to be made in the presence of a well-known responsible person who knows the candidate.

NOTE—A candidate already in government service should in like manner, submit his application through his immediate official superior with a certificate that he is holding a permanent pensionable post, if his age exceeds 24 years.

8. Applications which do not satisfy the requirements of the foregoing rules should be rejected without entering into further correspondence with the candidates. Other applications will be considered on their merits by the Accountant General whose decision as to whether or not the candidate should be allowed to appear for the examination will be final.

9. By December 1, preceding the date fixed for the examination, the Accountant General should forward to the Principal of the Bengal Engineering College, Sibpur, for registration a statement showing in respect of accepted candidates only, their names, dates of birth, addresses and the centres where they are to be examined. This statement should be supported by the accepted candidates registration forms duly signed by the Accountant General in token of acceptance, which should be carefully preserved by the Principal.

10. Simultaneously each candidate should be informed whether or not his application has been accepted.

11. The fees of rejected candidates should be returned to them by postal money order at their cost, and those of accepted candidates should be remitted in consolidated sums to the Accountant General, Bengal, by means of Remittance Transfer Receipts together with a covering letter containing the names of the candidates.

1. If there is only one accepted candidate and the amount to be remitted is thus less than the minimum amount for which a Remittance Transfer Receipt can be issued the amount may be remitted to the Accountant General, Bengal, by money order, at Government expense.

12. As each examination is complete in itself, a candidate who has failed in an examination and presents himself for an examination on a subsequent occasion, must undergo the full examination and furnish a fresh fee with fresh certificates and registration form. If from any cause the candidate fails to appear for the examination the fee paid will not

be refunded, nor will it be placed to his credit for any subsequent examination.

13. Examination papers for registered candidates only will be sent by the Principal to the officers conducting the examination in time for the fixed dates.

14. The examination will be held at all the centres simultaneously under the supervision of gazetted officers on the dates and at the hours fixed by the Principal, which should be communicated by the Principal direct to the registered address of each accepted candidate by registered post.

15. The result of the examination will be declared by the Principal within three months after the examination and communicated direct to each examinee, showing only the marks gained by him in each subject and the order of standing in the case of successful candidates. A few printed copies of the complete results of successful candidates only, showing (1) order of merit, (2) name (in full), (3) father's name, (4) date of birth, (5) examinations passed, (6) marks gained in each subject and in the aggregate, and (7) address, should be forwarded to each Accountant General to enable him to maintain lists of passed candidates.

16. It must be distinctly understood that the passing of this examination does not give any claim to appointment as a divisional accountant, and that applications for appointment should not be addressed to the Principal. The passing of this examination is a necessary qualification, but the establishment of divisional accountants is mainly recruited by selection from amongst qualified clerks actually employed on accounts duties in the divisional and sub-divisional offices of the Public Works Department or in civil audit offices. A small number of graduates of Indian universities and other persons of superior and special qualifications who may have passed this public examination, may however be appointed direct by the Accountant General, *vide* paragraph 4 of appendix 2.

17. These rules may at any time be amended or revised by the Auditor General who reserves to himself the power to grant exemptions from this public examination in very special cases. No general revision of the rules affecting the subjects of the examination or the necessary qualifications of candidates will be enforced until three years have elapsed since the date of such revision.

Note 1.—Application for these rules should be made to the Accountant General of the Presidency or Province in which the candidate lives.

Note 2.—The question papers of previous years may be obtained from the Officer-in-charge of the Book Depot, Writer's Buildings, Calcutta, on pre-payment of the cost. For prices the application should be made to him.

Note 3.—All communications to the Bengal Engineering College should be addressed to the Principal, Bengal Engineering College, Botanic Garden, P. O. Howrah.

Note 4.—All applications in connection with exemption should be addressed to the Accountant General concerned and not to the Principal, Bengal Engineering College.

Note 5.—The Principal, Bengal Engineering College, cannot correspond with candidates who are dissatisfied with the marks awarded to them. Letters received by him on this subject will not be replied to.

APPENDIX V

(*See* Chapter VIII, paragraph 252)

Rules for the Distribution of Establishment and Tools and Plant Charges

1. The accounts of Establishment and Tools and Plant charges are kept on the following principles:

(*i*) The charges of a division or special office are, as a rule, met out of a single major head in the first instance.

(*ii*) Before closing the accounts of the year, the Principal Auditor apportions the charges of the whole province amongst the major heads to which the cost of the works was charged.

(*iii*) In certain cases where this annual adjustment is unsuitable, recovery of cost is effected in the accounts of the divisions concerned, from time to time, by the levy of a percentage charge.

(*iv*) Otherwise, the shares pertaining to individual works are not determined except for the purposes of certain *pro forma* accounts.

2. The establishment charges of a division or of a special office should, in the first instance, be classified under the minor head "Establishment" of the major head under which the division or office is classified for this purpose. The same major head should bear, in the first place, the charges for the ordinary tools and plant of the division, under the minor head "Tools and Plant."

1. For the classification of the charges for (1) the special tools and plant of a division, and (2) the tools and plant of a special office, see paragraph 4 of this Appendix and paragraph 718 respectively.

3. As an exception to the foregoing rule, the under-mentioned special establishments should be charged as indicated below:

(*i*) Purely revenue establishment (Deputy Revenue Officers, Ziladars, Amins, etc.) employed entirely on the management of irrigation, navigation, or drainage, and assessment, etc. of connected revenue: To the sub-division "Working Expenses" of the major head, "XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept" or to the major head "18—Other Revenue Expenditure financed from Ordinary Revenues," as the case may be.

1. If in any division of a circle of superintendence, the charges of this special establishment cannot be accurately allocated to either of these two heads, the entire revenue establishment of the circle should be treated as "Joint revenue establishment—XVII and 18" though it will be charged, in the first instance, in accordance with the general rule in paragraph 2.

(*ii*) Establishment employed on large irrigation surveys for new projects: To the surveys concerned under the head "18—Other Revenue Expenditure financed from Ordinary Revenues—Miscellaneous Expenditure."

APPENDIX V

ANNEXURE

1. The percentage charges at the rates given in the table below shall be levied on all works undertaken by the Buildings and Roads and Irrigation Branches of the Public Works Department, on behalf of other departments, local and private bodies, and private persons in this Province with effect from January 1, 1939. They do not apply to works undertaken on behalf of other Provincial Governments.

Classes of work	Charges to be allocated as below	Works costing up to Rs.20,000 or in the case of maintenance Rs.20,000 expenditure per year	Works costing over Rs. 20,000 and up to Rs. 1,00,000	Works costing over Rs. 1,00,000
		Per cent.	Per cent.	Per cent.
1. Road, bund and drain construction, reconstruction or maintenance (excluding bridge construction and including the maintenance or repairs of bridges).	Establishment ..	11	10	9
	Audit and Accounts	1	1	1
	Total ..	12	11	10
2. Bridge construction or any other work not coming under 1 above or 3 and 4 below.	Establishment ..	12	11	10
	Audit and Accounts	1	1	1
	Total ..	13	12	11
3. Building construction and maintenance.	Establishment ..	13	12	11
	Audit and Accounts	1	1	1
	Total ..	14	13	12
4. Works of a special nature.	Establishment ..	14	13	12
	Audit and Accounts	1	1	1
	Total ..	15	14	13

(*a*) The charges levied for a work costing more than Rs. 20,000 Rs.1,00,000 shall not be less than those leviable for a work of similar nature costing exactly Rs.20,000 Rs.1,00,000.

(*b*) The Chief Engineer's decision as regards the classification of a work shall be final.

2. The total fee to be charged, i.e. from 10 per cent. to 15 per cent. by the Government for services rendered shall, where necessary, be further sub-divided as follows :—

Total fee	10	11	12	13	14	15
	Per cent.	Per cent	Per cent.	Per cent.	Per cent.	Per cent.
Preliminary plans and approximate estimates (chargeable to establishment only).	3/4	3/4	1	1	1 1/2	1 1/2
Complete plans and detailed estimates (including charge for preliminary estimates) (chargeable to establishment only).	2	2	3	3	4	4
Execution of works including Audit.	8	9	9	10	10	11

NOTE 1.—The above rates shall apply also to works carried out by the Buildings and Roads Branch on behalf of the Irrigation Branch and *vice versa*. But if the percentage charges amount to less than Rs.100 on any individual work undertaken by the Irrigation Branch on behalf of the Buildings and Roads Branch, or by the Buildings and Roads Branch on behalf of any other Government department including the Irrigation Branch, the charges in such cases will be waived.

NOTE 2.—The above rates shall also apply with effect from July 2, 1940, in the case of works done by the Tarai and Bhabar Government estates on behalf of other departments of Government, local and private bodies and private persons in the Province vide Revenue Department G. O. no. 228/I—1939, dated July 2, 1940.

3. (*a*) In respect of Central works, viz., Central Civil Archaeological, Military and Posts and Telegraph works executed by this Government on behalf of the Central Government and *vice versa* the departmental charges at the rates given in paragraphs 1 and 2 above, shall be levied with effect from April 1, 1940, subject to the following conditions :

(i) that Central Civil and Archaeological works shall, as hitherto, not be subject to the levy of a charge of one per cent. for audit and accounts; and

(ii) that the new rates shall be subject to the periodical review by the Provincial Government.

(*b*) In respect of railway works executed through the agency of the United Provinces Government and *vice versa* the departmental charges at a uniform rate of 12½ per cent. shall be levied with effect from February 27, 1941. The rate of 12½ per cent. shall be distributed as :

1 per cent. for audit and accounts charges.
11½ per cent. for establishment charges.

NOTE—The rate given above will not apply to those works for which a different rate was decided on prior to February 27, 1941.

4. In respect of municipal, sanitary or health works executed by the Public Health Engineering department the percentage charges given below will be levied :

Serial number	Name of work	Percentage for Establishment	Percentage for Tools and Plant	Percentage for Accounts and Audit	Total Percentage charges	Date of effect	Authority	Remarks
1	2	3	4	5	6	7	8	9
1	Municipal, Sanitary or Health works—						1. Government Municipal Department notification no. 313/XI—747F, dated the 29th January, 1926. 2. G. O. Finance Department no. B.-742/X-N—94-21, dated the 8th September, 1926. 3. G. O. Finance Department no. B.-4757/X—94, dated the 14th December, 1926. 4. G. O. Municipal Department no. 4486-C/XI—747E, dated the 18th October, 1928 5. G. O. Municipal Department no. 2980/XI—64, dated the 19th September, 1931. 6. G. O. Municipal Department no. 3398/XI—64, dated the 5th December, 1931.	NOTE—These charges will not be leviable on works done for the Buildings and Roads Branch of the Public Works Department. *The percentage charges do not include the fees of Electrical Inspector to Government under the Indian Electricity Act, 1910. Under this Act it is obligatory to have electric works inspected by the Electric Inspector and the fees for such inspection should be paid out of the contribution received from the Municipality.
	(*a*) Drainage works up to Rs.50,000.	13½	1½	1	16	29th January, 1926.		
	(*b*) Drainage works over Rs.50,000 but not exceeding Rs.5 lakhs.	10½	1½	1	13	Ditto		
	*(*c*) Drainage works over Rs.5 lakhs, electric supply works, water supply works other than tube-wells; tube-wells entirely constructed by a contractor under a lump sum contract.	8½	1½	1	11	Ditto		
	(*d*) Other tube-wells ..	36½	12½	1	50	Ditto		

2	Town Planning Schemes, Slaughter houses, markets, model lodging houses, houses, hotels, dispensaries, sarais bathing ghats, latrines and the like—	..	..	..	..	..	Municipal Department notification no. 1378/XI—747E, dated the 5th May, 1931.
	(a) up to Rs.50,000 ..	13½	1½	1	16	29th January 1926.	
	(b) over Rs.50,000 ..	8½	1½		11	Ditto.	

(*iii*) Establishment employed on famine relief works: To the head "54A—Famine Relief".

(*iv*) Establishment employed in workshops of a *quasi*-commercial character: To the workshop concerned under the major head under which its maintenance charges may be classified.

4. The cost of special tools and plant, i.e. tools, plant, machinery etc. obtained to meet the special requirements of a particular work or project, and of a nature not usually to be found in the general stores of the province, should be treated as a direct charge to the work or project, and not classified under the minor head "Tools and Plant." Similarly, tools, plant and machinery required for a workshop of a *quasi*-commercial character should be charged direct to the accounts of it.

1. In cases of doubt the Chief Engineer will decide whether any item of tools and plant should be classified as ordinary or special.
2. The cost of Tools and Plant required for use on Famine Relief should be treated as "Special" and classified in accordance with rule 4 above.

5. Recovery of the cost of establishment and tools and plant should be made at percentage rates in the following cases:

(*a*) Work done for Public Works divisions of other provinces.

(*b*) Work done occasionally for Railways, Defence Deptt. Posts and Telegraphs or the Archaeological Department.

(*c*) Work done for all other departments, when the cost is chargeable to those departments.

(*d*) Work done occasionally by the Civil Works branch for the Irrigation Branch of the province, or *vice versa*, when the two branches are separate and distinct, provided that the percentage charges on any individual work amount to not less than Rs.100.

(*e*) Non-Government works.

(*f*) Sale of Government undertakings.

1. For work done in workshops s e paragraph 9.

6. The percentages are fixed, separately for establishment and tools and plant charges, and readjusted, if necessary, at quinquennial intervals, by the Local Government in consultation with the Principal Auditor the rates being based on the actual average cost (per 100 rupees of outlay on works) in the province or branch concerned during the previous five years. Subject to the following maxima :

For establishment	..	..	..	..	21½ per cent.
For tools and plant	..	..	..	..	1½ per cent.

1. When some only of the operations necessary to the completion of a non-Government project are undertaken at one time, different percentages may, if desired, be adopted for each operation ; provided that, if subsequently the remaining operations are undertaken, the aggregate recovery is equal to the full charge leviable under this paragraph.

2. Similarly, different rates of charge may, if desired, be prescribed for large and small works, or for scattered and concentrated works, respectively, the different rates being so fixed as to give approximately the same aggregate return to Government as if one rate only, as determined under this paragraph, were being charged.

APPENDIX V

3. As a permanent arrangement the Central Government have agreed to a rate of 21 per cent., viz. 19½ per cent. for establishment charges and 1½ per cent. for tools and plant charges for centage charges in respect of central works executed through the agency of the United Provinces Public Works Department, viz. Central Civil, Archaeological, Defence and Post and Telegraph works. This will be in addition to (1) a charge of 1 per cent. to cover the cost of audit and accounts establishments which will be levied on works done for Defence Department and Posts and Telegraphs in terms of rule 11, note 1, and rule 19 below and (2) pensionary charges under rule 18 below.

7. As an exception to paragraph 6, the establishment charge on new supplies and repairs of barrack furniture of the Defence Department is fixed at 10 per cent. on the outlay.

8. The prescribed percentage can be remitted, with the sanction of Government in the Finance Department, in the case of works for non-Government bodies or institutions. Relief in respect of payment should ordinarily be given through a grant-in-aid rather than by remission of dues. In special cases Government may allow relief through remission of dues.

9. For work done in workshops, which are of a *quasi*-commercial character, percentage charges are leviable in all cases, i.e., even when work is done for Public Works divisions of the province. The rates are fixed by the Local Government, *see* paragraph 608 of this Volume.

10. The percentages referred to in paragraphs 6 and 7 are leviable on the actual outlay booked in the accounts, i.e. on the net outlay in case there are any refunds or writes-back. No item of expenditure should be excluded from the levy on the plea that it involved little or no departmental supervision etc. but the prescribed percentage charges for tools and plant should not be levied in the case of non-Government works on which tools and plant of the Department are not used.

1. Under this rule, even the cost of land acquired through the Civil Department is not exempt when it is adjusted in the divisional accounts as part of the cost of a non-Government work : if the estimate for the work does not include the cost of the acquisition of the land and this cost is not passed through the Public Works accounts, no percentage charge is leviable on account of it.

11. Recoveries made in accordance with the rules in paragraphs 5 to 10 should be classified as indicated in rule 5 of statement E of Appendix I, the adjustments being made in the accounts of the Divisional Officer, whenever the cost of work done is adjusted by charge to the deposit, remittance or other account concerned.

1. An additional charge of 1 per cent. should be recovered in respect of works of the classes referred to in item (*b*) excluding the works of the Archaeological Department and works (*e*) and (*f*) of paragraph 5, to cover the cost of audit and accounts establishment and credited respectively to the heads "26—Audit and XLVI Misc.—Fees for Government Audit."

2. In the case of work done in workshops of a *quasi*—commercial character, the percentage charges referred to in paragraph 9 may be so regulated as to include this 1 per cent. But in the case of jobs executed for other divisions or departments, both of the same province and of other provinces, but such recoveries should not be credited to "26—Audit" and XLVI Misc.—Fees for Government Audit except in the cases referred to in Rule 1 above.

Note—An annexure appended to these rules gives the different percentages for establishment, tools and plant and accounts and audit, which the Local Government have prescribed to be levied on certain works.

12. Recoveries on account of services rendered by Special Officers other than Chief and Superintending Engineers, do not appear in the accounts of the Divisional Officer in cases in which there is no work expenditure, e.g. fees for advisory work. Such fees should be paid direct into the treasury to be credited to the head of account which bears the cost of the establishment of the Special Officer concerned, when the fees have been recovered from outside bodies or departments of the same Government and to the corresponding receipt or capital head of expenditure in other cases, *vide* Statement E of Appendix I.

13. In the case of large surveys for new projects of Irrigation, Navigation, Embankment and Drainage works, for which special establishment is entertained, an addition of 5 per cent. to the cost of this establishment should be made in the Audit office to cover the supervision charges thereon.

1. This rule applies also to workshops of a *quasi*-commercial character and to famine relief works, but the rate of charge may be even less than 5 per cent. if so fixed by the Local Government on a consideration of the special features of each case.

14. Thus, when the accounts of the year are about to be closed, the charges detailed below will represent the residual charges to be apportioned to the several classes of works executed in the year, other than those for which either percentage charges were levied under paragraphs 5 to 9 and 13 or special establishment was employed (paragraph 3). This apportionment will then be made in the Audit office as indicated in paragraphs 15 to 17.

(*i*) Net charges booked under the minor head "Establishment,"
(*ii*) Net charges booked under the head "Tools and Plant,"
(*iii*) Minus the recoveries (on account of establishment and tools and plant charges), referred to in paragraph 10, whether credited to "recoveries of expenditure" or "receipts and recoveries on capital account."

} under several major heads

1. The rules of appointment apply also to work done for Railways, Defence Department, Posts and Telegraphs and the Archaeological Department, when work of these departments is carried on in any circle of superintendence as a standing Arrangement. For work done occasionally for these department see paragraph 5.

15. (*a*) The establishment charges to be distributed *pro rata* will be :

The sum of residual establishment charges (*vide* paragraph 14) in each circle of superintendence, *plus*—

(1) A share of the Chief Engineer's establishment equally distributed over all the circles; but if the Civil Works branch is entirely separate from the Irrigation branch and has a separate Chief Engineer of its own, the cost of his establishment should be distributed over the circles of the Civil Works branch only, and that of the establishment of the Irrigation Chief Engineer or Chief Engineers over the circles of the Irrigation branch only.

(2) A share of the establishment of Consulting Architects and other Special Officers whose jurisdiction extends beyond a

single circle of superintendence, equally distributed over all the circles; but if the Civil Works branch is entirely separate from the Irrigation branch, even though under the orders of a joint Chief Engineer, this establishment should be distributed over the circles of the Civil Works branch only. (See also paragraph 12)

(3) A share of the leave salaries paid in England (as booked under the detailed head "Establishment" of the minor head subordinate to the several major heads) distributed over all circles in the manner indicated in (1) above.

Minus—The special charges for establishments adjusted separately under paragraph 3 in each circle.

(*b*) The tools and plant charges to be distributed *pro rata* will be the sum of the residual charges (*vide* paragraph 14) in each circle excluding the charges booked under the major head "43A—Famine Relief."

16. The *pro rata* distribution of the establishment or tools and plant charges, determined under the rules in paragraph 15, should be made thus—

I. For purely Irrigation or mixed Irrigation and Civil Works circles of superintendence

(*a*) The divisible establishment or tools and plant charges of each circle should be divided among the several major heads operated on (paragraph 14) in proportion to the works expenditure under each head.

(*b*) No items of works expenditure recorded finally under the major head concerned should be excluded.

(*c*) But, in order to allow for the cost of supervising the work of the purely revenue establishment mentioned in paragraph 3, the works expenditure under the major heads "XVII" and "18" should, for the purpose of *pro rata* distribution of establishment charges, be doubled, and the extra establishment charges to these heads on this account should be debited as Revenue establishment charges under "XVII" and "18". This procedure assumes that the work of the executive branch is equally divided between maintenance and revenue.

II. For circles of superintendence in which the only work executed falls under the Civil Works branch of the Department

(*a*) The divisible establishment or tools and plant charges in all the circles combined should be distributed *pro rata* over the various major heads concerned (paragraph 14) on the basis of the works expenditure in all the circles combined.

(*b*) No items of works expenditure recorded finally under the major head concerned should be excluded.

NOTE—The debit to "41—Civil Works" under this rule should be again distributed *pro rata* between "50—Civil Works—Provincial" and "50—Civil Works—Central."

III. (*a*) If a purely Irrigation or mixed Irrigation and Civil Works circle of superintendence consists of divisions with largely varying conditions of work and the Local Government are satisfied that the adoption of the circle as the unit of distribution, will in a series of years, result

ultimately in a disproportionate charge to the administrative accounts of one or more important Irrigation, Navigation, Embankment or Drainage projects under construction in one or more divisions of the circle they may order those divisions, collectively or severally, to be treated as a separate unit or units of distributions and the remaining divisions of the circle as another unit.

(*b*) If this course is adopted, the annual *pro rata* distribution of the establishment and tools and plant charges relating to each unit, should be made as in clause I above, with the exception that the establishment charges to be distributed should be determined as follows:

(*i*) Take the total establishment charges in each unit.

(*ii*) Add to this a share of the establishments of the Chief Engineers and Special Officers, and of leave salaries paid in England, calculated thus—

First determine the share chargeable to the entire circle of superintendence under rule 18 (*a*) (1), (2) and (3). Divide this among the units making up the circle, in proportion to the works expenditure under each head, as in clause I of this paragraph.

(*iii*) Then deduct the special and percentage charges for establishments adjusted separately under paragraphs 3 and 5 to 12 in each unit.

(*c*) Orders passed by the Local Government under sub-clause (*a*) above, will ordinarily cease to be operative on the expiry of the third year subsequent to that in which the construction estimates of the projects whose interests it was sought to protect, were closed, unless an earlier date has been fixed by the Local Government.

17. The Joint Revenue Establishment—XVII" and "18" (*vide* Rule 1) under paragraph (*i*) of a circle, or other unit of distribution, should also be distributed between the major heads "XVII" and "18" *pro rata* on the works outlay under the two heads.

18. Pensionary charges at 6.5 per cent. on the gross establishment charges pertaining to the work shall be levied on central works as mentioned in the margin on inter-departmental works and on works on behalf of local bodies, private individuals, etc. executed by both the branches of the department. Credits for amounts so recovered or adjusted shall be classified in accordance with the instructions contained in rule 5 (iv) of Statement E of Appendix I.

(i) Works done occasionally for Railways, Defence Department, Posts and Telegraphs, and Archæological Departments.

(ii) Works carried out as by standing arrangement for the following authorities:

(*a*) Central, (*b*) Posts and Telegraphs, (*c*) Archæological and (*d*) Military.

19. Finally, an additional charge of 1 per cent., to cover the cost of audit and accounts establishment, should be levied on work done for Railways, Defence Department and Posts and Telegraphs, when works of these departments are entrusted to the Public Works Department, as a standing arrangement.

20. The appointment should not be carried further in the regular accounts, but in the *pro forma* (Administrative) accounts of individual productive or unproductive projects of Irrigation, Navigation, Embankment and Drainage Works, prepared annually by the Principal Auditor, suitable additions to the outlay on the projects should be made to cover the cost of establishment and ordinary tools and plant. On the basis of the figure of the establishment (or tools and plant) charges in each circle, or other unit of distribution as finally booked under the major head concerned, should be determined the percentage (to 4 places of decimals) which that figure bears to the total works outlay finally booked under that head in the unit concerned. The establishment (or tools and plant) charge on account of each project under that head should then be calculated by multiplying the works outlay on the project by this percentage.

1. In the Administrative accounts of Irrigation, Navigation, Embankment and Drainage Works, an indirect charge of 1 per cent, on account of audit and accounts establishment should be levied on the works expenditure of the year.

21. For purposes of audit, or of allotment of funds, it is not necessary to include in the estimates for individual works, any provision on account of establishment and tools and plant charges, unless percentage charges are leviable, under the rules on actual works expenditure. See also paragraph 426 of this Volume. For administrative purposes, such provision is, however, made in the project estimates for irrigation works for which Capital and Revenue Accounts are kept and of any others of which it is desirable to forecast the ultimate financial results.

APPENDIX VI

PART I

(*See* **Chapter X, paragraph 278**)

An extract from the Government of India (Governors' Allowances and Privileges) Order, 1936

INTRODUCTORY

This order may be cited as "The Government of India (Governors' Allowances and Privileges) Order, 1936".

2. * * * * *

3. In this order—

"Official residences" in relation to the Governor of a Province mean the official residence or residences specified in the First Schedule to this Order in relation to that Province and include the staff quarters and other buildings appurtenant thereto and the gardens thereof:

"Official railway saloons, river craft and air craft" in relation to the Governor of a Province mean such railway saloons, river craft and aircraft, if any, as have been provided for his use or that of his predecessors with the sanction of the Secretary of State or of the Secretary of State in Council;

"Maintenance" in relation to official residences includes the payment of local rates and taxes and the provision of electricity, gas, and water,

"Acting Governor" means a person appointed by His Majesty to act as Governor while the Governor is absent from India, or is for any reason unable to perform the duties of his office.

Allowances, Privileges, etc.

4. * * * * * * * *

5. Each Governor throughout his term of office shall be entitled without payment of rent or hire to the use of his official residences * * and no charge shall fall on him personally in respect of the maintenance thereof.

6. (1) There shall be paid from time to time to each Governor an allowance equal to his actual expenses in renewing the furnishings of his official residences, so, however, that total amount paid to each person holding the office of Governor of a Province shall not exceed the maximum specified in the Third Schedule to this Order in relation to that Provinces.

(2) This paragraph does not apply to acting Governors.

7. (1) In order that the Governor may be enabled to discharge conveniently and with dignity the duties of his office there shall in each year be charged on and paid out of the revenues of each Province—

(*a*) for the purpose specified in the Fourth Schedule to this Order such amounts, not exceeding the maximum amounts specified in

that Schedule, as the Governor may, subject to any general or special orders of the Secretary of the State, consider to be necessary for that year;

(*b*) such further amounts for the maintenance, improvement renewal or replacement of the Governor's official residences * * as the Secretary of State may by general or special order authorize: Provided that—

(i) * * * * *

(ii) the maximum amount so specified under the sub-head "maintenance and repairs of furnishings of official residences" may in any year be increased by the amount or amounts not expended in previous years, whether before or after the commencement of Part III of the Act, and by such further amount not exceeding twenty-five per cent. of the maximum amount so specified as the Secretary of State may by special direction authorize; (*See* Rule 8 of Part II of the appendix).

(iii) * * * * *

(iv) * * * * *

(2) The Governor shall exercise his individual judgment as respects the matter specified in this paragraph, and he shall also exercise his individual judgment as to the amount to be included in any year in the estimates of expenditure laid before the Provincial Legislature for the purpose of giving effect to the provisions of this paragraph.

8. * * * *

9. No customs duties shall be levied in India on the following articles if imported or purchased out of bond by Governors on appointment or during their tenure of office:

* * * *

(*c*) Articles for the furnishing of any of the Governor's official residences;

* * * *

First Schedule

Official Residences

* * * *

The United Provinces	.. ..	The Government Houses at Allahabad, Lucknow and Naini Tal.

* * * *

Third Schedule

Maximum allowances to Governors for Renewal of Furnishings of Official Residences

* * * *

	Rs.	
The United Provinces	4,000	For each complete twelve months which have, when the Governor assume office, elapsed since his predecessor assumed office (acting Governors being disregarded).

APPENDIX VI

Fourth Schedule

Maximum Yearly Amounts (in rupees) charged on the Revenues of the United Provinces in respect of certain matters.

* * * *

2. Staff and Household :

* * * *

	Rs.
(e) Maintenance and repairs of furnishings of official residences ..	14,500

* * * *

PART II

(See *Chapter XII, paragraph* 326)

Procedure relating to the disposal of estimates and expenditure on works in connexion with the official residences of the Governor in the United Provinces.

I—General

1. Official residences in relation to the Governor of the Province mean the Government Houses at Allahabad, Lucknow and Naini Tal and include the staff quarters and other buildings appurtenant thereto and the gardens thereof.

Maintenance in relation to official residences includes the payment of local rates and taxes and the provision of electricity, gas and water. [*See* paragraph 3 of Order-in-Council, Part I of the appendix.]

2. The amounts for the maintenance, improvement, renewal or replacement of the Governor's official residences are charged on and paid out of the revenues of the Province. The Governor exercises his individual judgment as to the amount to be included in any year in the estimates of expenditure laid before the Provincial Legislature. [*See* paragraph 7 of Order-in-Council, Part I of the appendix.]

II—Estimates

(A) Original Works

3. The Military Secretary to the Governor being the departmental head will call for estimates for works pertaining to the Official Residences of the Governor from (*a*) the Chief Engineer, Public Health Department, for water installations and sanitary fittings; (*b*) the Electric Inspector to Government, United Provinces, for works connected with electric installations; and (*c*) the divisional officer concerned for all other works. The technical approval of divisional officer to estimates up to Rs.1,000 will be sufficient. For estimates exceeding Rs.1,000 and up to Rs.25,000 the technical approval of the Superintending Engineer, Public Works Department and the Chief Engineer, Public Health Department, should be obtained. Proposals likely to cost more than Rs.25,000 and all proposals, whatever their cost, affecting a Government House should be sent to the Chief Engineer for approval at both stages (preliminary and detailed).

4. All estimates pertaining to works and special repairs should, after approval by the authorities detailed in paragraph 3, be forwarded to the Military Secretary for his countersignature. His countersignature should be taken as equivalent to administrative approval in all cases.

5. Final technical sanction to estimates costing less than Rs.1,000 will be accorded by the divisional officer and to those costing between Rs.1,000 and Rs.25,000 will be accorded by the Superintending Engineer and above that figure by the Chief Engineer.

(B) Periodical Repairs

6. The estimates will, after countersignature by the Military Secretary, be disposed of as usual by the Superintending Engineers.

III—EXPENDITURE

7. No works or repairs of any kind are to be put in hand in anticipation of final sanction to the estimate and allotment of funds.

Exception—The Military Secretary may authorize the execution of urgent works in any of the residences up to a limit of 10 per cent. of the total annual provision for original works. On receipt of orders, the officer who is directed to carry out the work shall intimate to the Principal Auditor any liability incurred together with an explanation of the urgency.

NOTE.—In order that the 10 per cent. limit may not be exceeded, the Military Secretary will maintain a record of expenditure ordered to be incurred in the absence of usual formalities in respect of each financial year.

8. Except with the special order of the Secretary of State, which must be obtained in advance, the amount of expenditure incurred on the maintenance, improvement, renewal or replacement of the official residences of the Governor shall not in any one year exceed the amounts respectively specified in the table given below:

Provided that the Governor may, without exceeding the maximum specified in column 7 of the said table, reappropriate, whenever necessary, from or to one sub-head of the said table to or from another sub-head thereof.

Expenditure in respect of Official Residences of Governor

Improvements	Maintenance and repairs					Total
	Gardens	Electricity	Water	Taxes	Repairs	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30,000	16,000	20,000	11,000	13,000	75,000	1,65,000

NOTE.—In those cases also where the above limit of Rs.30,000 is increased by reappropriation under the sanction of the Governor, the Administrative approval to the estimates for original works may be accorded by the Military Secretary under rule 4.

9. If during the progress of a work any excess over (1) the estimate, or (2) the allotment for the year is anticipated by the divisional officer he should immediately inform the Chief Engineer, who will report the matter to the Military Secretary if necessary. This should preferably be done by telegram, followed by a detailed report, justifying the excess and noting any special need for proceeding with the work.

10. If on receipt of such a report, it is found that further expenditure will cause an excess over the maximum limit for any sub-head specified in the table referred to in paragraph 8 His Excellency the Governor's orders will be taken by the Military Secretary. Pending the receipt of final orders, no liability in excess of the amount of the limit should be incurred.

APPENDIX VII

(*See* **Chapter XII, paragraph 352**)

Rules for the Execution of Works on "Work Orders" in the Irrigation Branch

1. These rules apply only to all contracts and agreements not exceeding the sum of Rs.7,500 which can not be completed and settled up forthwith.

2. (*a*) No work shall be performed under any such contract or agreement, unless the conditions to be fulfilled are reduced to writing in English and signed by the contractor and the officer competent to enter into the contract or agreement.

(*b*) No authority lower than the officer-in-charge of a sub-division may enter into any contract or agreement for public works.

(*c*) When work has to be performed within 5 miles of the head-quarters of a civil district where it is possible to call for tenders as laid down in paragraphs 360 to 364, Public Works Account Rules, the full instructions in those rules must be observed for all contracts exceeding Rs.1,000.

(*d*) For works other than those mentioned in sub-clause (*c*) above, where such formalities are difficult to carry out, it is left to the discretion of the officer entering into any contract not exceeding Rs.7,500 to follow or dispense with them as seems most suitable for the purpose of the work concerned.

(*e*) Contracts not exceeding Rs.7,500 should be drawn up on the prescribed work order form (form no. 10B appended) and clear instructions and specifications, signed by the divisional or sub-divisional officer and by the contractor, should be entered in English. These instructions and specifications must be precise as to what is to be done, the time to be allowed and the penalty which may be inflicted in case of failure. When the contractor does not understand English he should be supplied with a translation of the contract order, but he should be made to understand that Government will not be answerable for any inaccuracy in this translation.

3. For sums exceeding Rs.7,500 all contracts should be drawn up on form nos. 111 and 112 prescribed for the purpose and the full instructions laid down in Public Works Account Rules, must be strictly followed.

When, however, the urgency of a project requires the work to be commenced forthwith and before the tender and contract documents have been accepted by competent authority, the work may, for recorded reasons and under the written orders of the divisional officer, be started temporarily on a piece-work agreement prescribed for the purpose which should be immediately cancelled as soon as the proper contract bond is completed and signed. The sub-divisional officer and the divisional officer (except

in cases where the sub-divisional officer is empowered to deal with the contract finally) will be held personally responsible for getting the bonds completed and signed with the least possible delay.

General

4. No individual contractor may receive more than one contract at one time in connexion with the same work.

This, however, will not prevent a divisional or sub-divisional officer giving to the same contractor more than one contract in several sections of the same work in different localities (e.g., earthwork or silt clearance in different reaches of the same channel) or in connexion with different types of work (e.g., repairs to banks and masonry works under the annual repairs estimate).

Moreover, this restriction does not apply to entering into a supplementary contract to cover items of work inadvertently left out of the original contract or which could not be foreseen when the latter was drawn up. *See* also paragraph 369.

5. Divisional officers may accept tenders up to the limit of a sanctioned detailed estimate in cases where the conditions of contract in the printed form approved by the Local Government are sufficient and applicable. They may also delegate to sub-divisional officers selected by name the power to accept tender not exceeding Rs.5,000. An officer before accepting a tender or agreement must see that the total is within his powers of acceptance and, if not, he is responsible for forwarding the same to his superior officer for approval and signature. Special attention is invited to paragraphs 368 to 370.

6. Special attention is also invited to the first section of paragraph 367 and to the necessity of either enforcing penalty for failure to finish the work within the time-limit laid down in the contract or of getting proper sanction of competent authority in writing to its extension. In such cases where the sub-divisional officer accepted the contract, the power to extend the time-limit or enforce the penalty lies with him. In other cases sub-divisional officers should submit the case with their recommendations to the divisional officer for orders. The orders passed on the case, which should give the reason for the decision, should be filed with the contract documents.

Whenever it is necessary to extend the time-limit of a contract, an application in writing from the contractor should be obtained before the original time-limit expires, and this application with the orders of the divisional or sub-divisional officer noted thereon should be attached to the contract papers.

APPENDIX VII

FORM No. 10B

Work Order No.

Sub-Division *Division*

MEMORANDUM OF AGREEMENT made the day of between son of resident of

(Which expression where the context so admits includes his heirs, executors, administrators and permitted assigns) (hereinafter called "the contractors") of the one part AND the Governor of the United Provinces (which expression where the context so admits includes the successors and assigns) (hereinafter called "the Governor") of the other part:

WHEREBY the parties mutually agree with each other as follows:

1. In consideration of a sum to be calculated at the rates set forth in the Schedule hereto annexed which said sum the Governor hereby agrees to pay to the contractor within months after the said contractor has completed the works set forth in the specification and special instructions hereto attached and to read as part of this agreement, the contractor hereby agrees that all the works shall be executed with great promptness, care and accuracy, in a workmanlike manner and shall be completed within months from the date of these presents.

2. The contractor shall use materials of the best quality and shall take articles of Government stock after giving a due receipt and shall use them carefully.

3. If the Governor shall make the said contractor any payment on account during the execution of the said works he shall be entitled to deduct the same from such sum as is found to be payable to the contractor on completion of the works as aforesaid. From all bills for payment on account a deduction at the rate of 10 per cent. on their total value will be made, which deductions will be refunded to the contractor in the final payment to be made on the completion of the works as aforesaid.

4. If the shall at any time during the progress of works be dissatisfied with the rate of progress or the quality of the materials that have been used or of the workmanship he the said may without notice immediately determine this agreement and call in another contractor or employ daily labour to dismantle bad work if necessary and to renew and complete the said works and may pay the cost of such contractor or daily labour for such dismantling, renewing or completion out of such sums as are or would have been payable under this agreement to the contractors or the balance of that sum if payments on accounts of work done have been made to the contractor and if such cost be more than such sums or the balance of such sum the difference between it and the such sum or balance shall be a debt due from the contractor to the Governor and shall be recoverable as such.

5. If the contractor fails to complete as aforesaid the said works by the time fixed in this agreement for completion the Governor may deduct from the sum found to be payable under this agreement or the balance

of the sum then unpaid the sum of Rs. for every day that shall elapse between the day fixed for completion and the day of actual completion if action has not been taken under clause 4 hereof.

6. (1) The contractor will indemnify the Governor from all claims for injury caused to any person, whether a workman or not, while in or upon the works or the site of the same, and Governor shall not be bound to defend any claim brought under the Workmen's Compensation Act (VIII of 1923) or any of its subsequent amendments, unless the contractor makes a written request for the same and first deposits with the Governor a sum which the Governor deems sufficient to meet any liability which the Governor might incur by reason of defending any such claim.

(2) The Governor shall further be entitled to recover the amount so paid by way of compensation under the aforesaid Act or any part thereof by deducting the same from the security money deposited by the contractor or from any other sum due by him to the contractor under this agreement or on any other account whatsoever.

7. Notwithstanding anything stipulated in the aforesaid clauses, the Governor shall have power to retain any sum due to the contractor (s) and set off all claims against him (them) whether arising out of the particular contract or out of any other transaction or contract held by him (them) alone or in partnership with others.

8. Every dispute, difference or question which may at any time, during the continuance of this agreement or after its termination from any cause whatsoever, arise between the parties hereto or any person claiming under them, touching or arising out or in respect of the same, or the subject-matter thereof shall be referred to the arbitration of the Executive Engineer of the and the decision of the arbitrator shall be final and binding on the parties.

IN WITNESS WHEREOF and on behalf of the Governor and acting under his authority in this behalf have signed this deed hereunder on the dates mentioned under their respective signatures.

Signature of the contractor———————

Witness———————

Witness———————

Signed by———————*on behalf of the Governor of the United Provinces.*

Witness———————

Witness———————

———

Specifications———————***and special instructions referred to.***

APPENDIX X

(*See* Chapter XIX, paragraph 646)

Account Rules relating to Watercourses.

1. As a general rule, watercourses of irrigation, etc., projects are not constructed by Government as integral parts of the projects, the liability of the state being confined to the provision of the main canal and of such branches and major and minor distributaries as may be decided upon by competent authority from time to time. Under the ordinary arrangements in force in the several provinces, persons desiring to use the water of a canal are required either to make their own arrangements for the construction of the necessary watercourses or to bear the charges that may be incurred by the department in constructing them on their behalf. This liability of the cultivators, or other persons benefiting by canal irrigation, extends also to works of improvements and repair to watercourses and to construction and repair of bridges, culverts or other works that may be required for the passage of the water of such watercourses across any public road, drainage, channel, etc. In the general interest of the cultivators, especially when a canal project, or an integral part of it, is launched in a new locality and it is desired to afford special facilities to the cultivators, with a view to the more rapid development of irrigation, it is some times decided by Government to lay out and construct, at the cost of Government in the first instance, the entire system of the main watercourses required for a project or a substantial section of it, at the outset. When this course is adopted, a scheme is simultaneously devised for effecting recovery in a number of years, of the additional burden thus thrown on the state finances. As no separate account can be kept satisfactorily of the liabilities of each individual person benefited, usually the recovery takes the form of a general enhancement of the water rates or the imposition of a special acreage rate. The amount which it is usually sought, under such a scheme, to recover in the aggregate, is the initial capital cost of the works (including such cost of maintenance during construction as may be charged to the capital account) *plus* the usual percentage charges referred to in appendix V, *plus* the interest calculated at a rate fixed by the Local Government. In some cases, where an entire system of watercourses has been constructed by Government and the particular circumstances of the tract have rendered such a course desirable, the whole or a portion of the cost of construction has been charged finally to the account of the project concerned, or the charge on account of interest waived.

2. It will thus be seen that works outlay on watercourses, which may be incurred by Public Works officers, falls under the following distinct categories :

I—Recoverable from individual cultivators concerned, in lump sums equivalent to the charges incurred on behalf of each.

II—Recoverable by a general levy, whether for a specified or indefinite period—

(*a*) when the actual recoveries are required to be set off against the outlay,

(*b*) when the actual recoveries are not to be set off against the outlay.

III—Borne finally by Government.

Works of the first class are styled "Takavi works" and the account rules relating to them are given in chapter XIX. This appendix deals only with works of the other two classes.

3. In respect of sanctions to estimates, etc., all works in connexion with watercourses are treated like other works of the irrigation, etc. project concerned, the expenditure being booked finally under the appropriate detailed head subordinate to the head "Watercourses". After a work has been constructed, the cost of maintenance and repairs as, in all cases, borne by the cultivators concerned.

4. Recoveries actually made under clause II of paragraph 2 should be shown in the accounts:

(a) as receipts on the capital account of the project, if the levy takes the form of a lump sum recovery of cost in one or more years, or

(b) as revenue receipts of the project, if the levy takes the form of an enhancement of revenue, the exact classification being determined by the form in which the recoveries are made.

5. In cases falling under clause II (*a*) of paragraph 2, the Principal Auditor, with a view to watch the progress of the recoveries, will maintain a suitable *pro forma* account without disturbing the booked accounts of receipts and expenditure, the form of the account being determined in consultation with the Local Government. It will ordinarily be found sufficient to keep an account merely in respect of the works outlay, the annual recoveries being distributed rateably, as between works, interest, etc. on a fixed basis determined once for all.

6. In the case of works falling under clause III of paragraph 2 above, the Local Government should decide whether the initial cost of construction should remain at debt of the capital account of the project or whether it should be repaid from revenue in suitable instalments. In the latter case, the periodical contributions from revenue should be regarded as a part of the general debt redemption provision of the province. The contributions from revenue should be treated as distinct items of expenditue for which specific provision of funds is necessary and should be brought to account under a separate minor head "Deduct ture on watercourses" and not under the minor head "Deduct—Receipts —Contributions from revenue to wipe off unproductive capital expendi- and recoveries on capital account".

APPENDIX XI

(*See* **Chapter XXI, paragraph 678**)

List showing names of treasuries which may draw special remittance transfer receipts on sub-treasuries of other districts with names of the latter

Name of Irrigation Division	Treasuries authorized to issue special remittance transfer receipts in full or part payment of bills	Names of sub-treasuries on which special remittance transfer receipt may be drawn
Aligarh Division, Ganges Canal	Aligarh ..	.. Jalesar (Etah).
Northern Division, Ganges Canal	Roorkee ..	.. Nagina (Bijnor).
Fatehpur Division, Lower Ganges Canal.	Cawnpore ..	.. Khaga (Fatehpur). Khajuha (Fatehpur). Manjhanpur (Allahabad).
Narora Division, Lower Ganges Canal.	Aligarh ..	.. Kasganj (Etah). Kaimganj (Farrukhabad).
Mainpuri Division, Lower Ganges Canal.	Mainpuri ..	.. Chhibramau (Farrukhabad).
Mat Branch Division, Ganges Canal.	Muttra ..	.. Sikandrabad (Bulandshahr).
Lower Division, Eastern Jumna Canal.	Muzaffarnagar	.. Baghpat (Meerut).
Upper Division, Agra Canal ..	Muttra ..	.. Palwal (Gurgaon, Punjab).
Jhansi Division, Betwa Canal ..	Jhansi ..	.. Rath (Hamirpur), Nowgong (C. I.)
Ken Canal Division	Banda ..	.. Mahoba (Hamirpur).
Headworks Division, Sarda Canal	Bareilly ..	.. Khatima (Naini Tal).
South Lucknow Division, Sarda Canal.	Lucknow ..	.. Haidergarh (Bara Banki). Sandila (Hardoi).
Shahjahanpur Division, Sarda Canal.	Shahjahanpur	.. Bisalpur (Pilibhit).
Hydro-electric Development Division (West).	Meerut ..	.. Khurja (Bulandshahr).
Fatehpur III Sub-Division, Lower Ganges Canal.	.. Fatehpur ..	.. Manjhanpur (Allahabad).
Rae Bareli Division, Sarda Canal	Rae Bareli ..	.. Haidergarh (Bara Banki).
Rae Bareli Division, Sarda Canal	Rae Bareli ..	.. Kunda (Pratapgarh).

APPENDIX XII

(See Chapter XXV, paragraphs 747 and 776)

Account Rules relating to the receipts and charges of the Public Works Department in connexion with Cemeteries and Churches.

(Deleted)

CHAPTER I

INTRODUCTORY

General

NOTE—Read "Accountant General", "Government", and "charged" for the expressions "Principal Auditor", "local Government", and "non-voted" or "non-votable" respectively, wherever the expressions occur in this volume including the appendices and forms.

1. The rules contained in this volume deal with financial transactions of the Forest Department, with the initial accounts maintained by divisional forest officers and their subordinates, and with the accounts rendered by divisional forest officers to the Principal Auditor. They are supplementary to the general Account Rules in Volume V of the Handbook which are applicable to the Forest Department, unless there be something repugnant in the subject or context, or except to the extent that they are modified by the rules in this volume. F.A.C. 3.

2. As explained in paragraph 2 of Volume V of the Handbook, this volume contains the Subsidiary and Financial rules of the Government and also the rules made by the Auditor General under section 168 of the Government of India Act, 1935, and under the rules issued by the Governor General under paragraph 11(3) of the Government of India (Audit and Accounts) Order 1936, (see Appendix I to Volume V of the Handbook), prescribing the methods and principles in accordance with which the accounts of the department are to be kept and rendered to the Accountant General on prescribed dates, and also the form in which they are to be maintained and compiled for submission to the Accountant General. No rule of the Auditor General included in this volume, should be modified without the previous concurrence of the Accountant General.

3. Besides the rules contained in this volume, a number of rules bearing on matters which are more allied to the administrative working of the department but which also reproduce instructions or orders dealing with financial or accounts matters have for the sake of convenience in their application been reproduced in the Uttar Pradesh Forest Manual. No new rule pertaining to financial or accounts matters shall be introduced in that Manual, and no such rule which may already exist in that Manual shall be omitted or modified without a previous reference to the Finance Department of the Local Government.

NOTE—In a number of cases, reference to the relevant rules in the Forest Manual have been quoted in the rules in this volume, and vice versa.

4. Unless there be something repugnant in the subject or context, the definition of the terms used in this volume will be the same as that contained in Volume V of

the Handbook and in the Budget Manual. The following terms are, however, special for the purpose of this volume:

(1) Department means the Forest Department, Uttar Pradesh.

(2) Divisional Officer or Divisional Forest Officer means the officer appointed by proper authority to hold charge of a forest division.

CHAPTER II

DUTIES OF DEPARTMENTAL OFFICERS

Chief Conservator

5. The Chief Conservator of Forests as the chief head of the department is the technical adviser to the Local Government in all forest matters. He exercises a general control over the expenditure and accounts of the department. He examines the budgets of forest circles and prepares and submits the departmental budget to Government, distributes the appropriations for each year among the circles and arranges for re-appropriation of funds or for supplementary grants. He watches the progress of expenditure under each item of accounts against the sanctioned appropriation. He also deals with all general questions of financial importance affecting the department as a whole, as Well as questions relating to the classification of revenue and expenditure, accounting, forms, etc. F.M.V. 45.

Conservator

6. (i) The conservator of forests, as the head of a forest circle, exercises general control over the accounts of revenue and expenditure of all divisions subordinate to that circle. F.M.V. 46 and 245. F.A.C. 75.

(ii) Each divisional officer furnishes monthly to the conservator a copy of his accounts of revenue and expenditure as well as a number of returns pertaining to the demands for and realization of revenue. The conservator checks these accounts and returns, watches the progress of collection of revenue, the early settlement of old outstanding items, and scrutinizes all cases of free grants of forest produce and sales of forest produce at favourable or reduced rates. As regards expenditure, he sees generally that the money transactions are conducted in accordance with financial rules(and that sanctions exist for all items of unusual or capital

expenditure. He exercises a strict control over all the charges under the minor head "Conservancy, and works" and the charges on account of travelling allowances and contingencies.

(iii) He prepares the annual budget for his circle, distributes among divisions the appropriations sanctioned for the circle and exercises a strict control over the progress of expenditure, taking timely action for re-appropriation of funds, surrendering of allotments, or obtaining additional appropriation.

(iv) He inspects forest works during annual inspections, examines progress reports on works periodically submitted to him and thus reviews all works expenditure.

(v) He scrutinizes the abstract of the ledger submitted through him monthly (paragraph 195) to see that all grants of advances to contractors and disbursers are really necessary, are not high and are promptly adjusted.

(vi) He scrutinizes all items in the objection statements of the Principal Auditor, sees that the reply furnished in each case is complete and to the point and takes any other action that may be specially called for in particular cases.

(vii) He generally exercises the powers of a head of a department under the financial rules, as explained in other volumes of the Handbook.

7. The conservator may, during his absence from headquarters, delegate all or a portion of his duties with regard to the control of the accounts to a gazetted government servant in charge of his office. F.A.C. 77.

8. All letters which issue from the conservator's office sanctioning expenditure or appointments must be signed by the conservator himself or by a gazetted government servant in charge of his office, but not by the head assistant, the head clerk or other office employee. F.A.C. 78.

9. The divisional forest officer is primarily responsible for the effective check and control of accounts of the entire division, both in respect of revenue and expenditure. He also exercises general control over the accounts of all subordinate officers. His duties in respect of particular matters are explained in the different chapters of this volume. F.A.C. 57 and F.M.V. 165.

NOTE—The functions of the divisional officer are discharged by the Chief Conservator and conservators in respect of cash accounts of their own offices, designated as the General Direction and direction divisions respectively.

Working plan officer

10. Working plan officers will be considered as part of the divisional staff of the divisions in which they are serving and their accounts will pass through, and be incorporated in, the divisional accounts in the ordinary way. F.M.V. 74(i).

CHAPTER III

CASH AND CASH-BOOK

A—Cash

11. The term "cash" includes legal tender coin, currency notes, cheques payable on demand, demand drafts and remittance transfer receipts. (See also paragraphs 23 to 25-A of Volume V of the Handbook.) F.A.C. 14.

NOTE—A small supply of ten paise revenue stamps may, when necessary for use as receipts stamps, be kept as part of the cash balance.

Custody of cash

12. Every government servant who is authorized to receive and disburse F.A.C. 15.

government money should keep a cash chest for its custody and keep the key of it in his own possession. (See also paragraph 28 of Volume V of the Handbook.)

13. The contents of the chest must be counted by the head of the office or the senior most official in charge at least once a month and the amount compared with the cash-book balance. The result of the verification should be recorded in the cash-book each time as follows: F.A.C. 15.

"Cash balance verified by me today and found to be rupees (in figures), rupees (in words).

Date Designation of officer.

If any excess or deficit is found, an entry of it should be made at once in the cash-book and a report forwarded to the departmental superior. [See also paragraph 27.]

14. Under paragraph 69 of Volume V of the Handbook, subordinates of the department who are entrusted with government money, stores, valuables or with the collection of revenue are required to furnish security. Detailed rules on the subject will be found in Appendix I. F.M.V. 54—56

15. Whenever necessary, treasurers may be appointed with the sanction of the Local Government on furnishing adequate security. (See Appendix I) to have charge of the cash chest. F.M.V. 76.

16. Cash in small sums may be collected or disbursed by such subordinate officers who do not keep a cash chest as the divisional officer may authorize. Divisional officers are responsible for seeing that proper arrangements are made for the safe custody of money in such cases. Collections must be deposited with the least possible delay into the cash chest of the officer in whose accounts it will first appear and similarly an account supported by the payees' receipts should be rendered promptly to the same officer for payments made. F.M.V.176. 188 and 190.

17. In no circumstances shall any forest officer or subordinate place any private money in the government cash chest.

B—Cash-book

1—GENERAL

F. A. C. 16. 18. (i) Every government servant who is authorized to receive and disburse government money shall maintain a cash-book in form no. 1 (E-2), in which he should enter all money transactions as they occur.

(ii) A cash verification certificate shall be recorded every month by the government servant concerned on the cash-book.

F.M.V. 172. (iii) The cash-book of all subordinate disbursing officers shall contain a detailed record of their daily transactions and shall be written up daily.

F.A.C. 18 and F.M.V. 171. 19. The cash-book is the principal record of all money accounts, other registers being only subsidiary to it. All transactions should be entered in detail, and entries should be clear and neat. The transactions of the divisional office, if any, as distinct from those of the divisional head clerk (see paragraphs 28 and 177) should be written up day by day in the divisional cash-book. Similarly, all the transactions of each subordinate officer should be entered in a separate cash-book to be maintained by him and an account rendered monthly to the divisional officer for incorporation in the divisional cash-book. All items of classified revenue realized and expenditure incurred by subordinate officers should be posted in the divisional cash-book in totals only, while other items of receipts and charges and recoveries of service payments (paragraph 49) should be entered therein in detail.

NOTE—For detailed instructions for classification of revenue and expenditure, see Appendix II.

Record of transactions

20. Money transactions of the department consist of receipts on account of forest revenue and certain other miscellaneous charges, remittance of receipts into the treasury, drawals of cheques, payments on account of departmental expenditure and miscellaneous dues, and payment and recovery of advances. Detailed rules on each class of transaction will be found in the succeeding chapters of this volume.

21. All money transactions of the department must be shown in the cash-book (form no. I). Sufficient details should be given in column "Particulars" to admit of the main points of each transaction being readily ascertained without reference to detailed vouchers. Further instructions regarding the manner in which the different classes of transactions are recorded in the cash-book will be found in the relevant chapters of this volume. F.A.C. 17.

Classification of transactions

22. (i) The classification of receipts and charges should be given in the column "Head of service" on both sides of the cash-book. Revenue and charges falling under the major heads "X—Forest", "10—Forest", and "65—Capital Outlay on Forest" respectively should be classified in detail in accordance with the sanctioned accounts classification as given in Appendix II.	F.A.C.19.

(ii) All sums paid into the treasury by a departmental officer or on his account should be debited to "Forest remittance" even though the remittance be made by a cheque and not in cash (paragraph 42).

NOTE—For earnest money deposits, see paragraph 168.

(iii) The value of all cheques drawn should be credited to "Forest remittance" irrespective of whether or not they are cashed at once.

(iv) Advances and recoveries thereof should be shown under "Forest advances" or "Works advances."

(v) Deductions made from pay bills, etc., should be recorded as pertaining to service fund, income-tax, forest deposits, etc., as the case may be.

(vi) Value of bills accepted by other departments (paragraph 47) and of bills of other departments accepted by the divisional officer (paragraph 144) and all other items of receipts and charges adjustable by book transfer should be classified under "Book transfers."

(vii) Recoveries of service payments should be dealt with as prescribed in paragraph 49.

(viii) Expenditure on capital works to be financed from revenue should be shown in the divisional accounts under the appropriate head subordinate to "10—Forest, B. Conservancy and Works".

(ix) Expenditure on capital works, the cost of which will be met from the borrowed fund, should be shown under the head "65—Capital Outlay on Forests".

Inter-divisional transactions

23. (a) All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without reference to its origin or object, and no inter-divisional adjustments are ordinarily allowed. When revenue is collected or expenditure incurred in one division on account of another, a note should be made outside the accounts, if the information is required for departmental purposes. F.A.C. 21.

(b) Similarly revenue or expenditure should be recorded in the cash account of the subordinate officer by whom it is collected or incurred, even though it might relate to another subordinate officer. F.M.V. 173.

NOTE— Inter-divisional adjustments are allowed in the case of advances of pay, travelling allowances, etc., made to government servants on transfer from one division to another.

(c) Clauses (a) and (b) apply only to transactions between divisions in the same circle. In the case of transactions between divisions in different circles, adjustments should be made monthly as they arise through the head "Inter-divisional transfers" to enable the results of the working of forests in each circle to be accurately ascertained.

NOTE—Pay and allowances of the staff belonging to the Working Plans Circle and lent to working plan divisions will be paid in the territorial divisions where they are employed. No further adjustment on this account will be made, vide paragraphs 10 and 66.

(d) When adjustments between different governments are involved, the rules in paragraph 85 and 85-A of Volume V of the Handbook apply. See also Treasury Rules 33—36, Appendix II, and the rules contained in Appendix IX, Volume V of the Handbook. F.M.V. 74-11

Checking and balancing

24. All entries in the cash-book must be checked by the disbursing officer as soon as possible after the date of their occurrence, and he must see that all receipts have been properly credited in it and that payments are supported by vouchers which have been passed by the divisional officer. The cash-book should be initialed (and dated) under the last entry checked. F.A.C. 25.

25. (a) The cash-book should be closed and balanced monthly. Divisional officers should close their books on the last working day of each month. F.A.C. 26.

(b) Subordinate officers who do not submit their accounts direct to the Principal Auditor will close their accounts not earlier than the 20th of each month, and submit to the officer in charge of the forest division in which they are serving, or in which their accounts are compiled, a copy of the cash-book with the original vouchers and such other accounts as may be prescribed (see paragraph 205). F.M.V. 169.

26. Rules regarding the preparation of the cash account will be found in paragraphs 179—181.

27. In the case of divisional officers the cash balance on hand, if any (see paragraph 28), should be counted on the last day of each month and a certificate to the effect that it agrees with the computed balance should be recorded in cash account in form no. 3 (E-7) (paragraph 179). If the divisional officer is at headquarters, he must always verify the cash balance in person and sign the accounts rendered. If he is absent on tour, the duties may be entrusted to the senior gazetted subordinate or Forest Assistant of the divisional staff present at headquarters, but without the special sanction of the Local Government, not more than two months may be allowed to elapse without a personal verification of the balance by the divisional officer. F.A.C. 17.

NOTE—As the Divisional Forest Officer, Garhwal, remains on tour for more than a month and also that there is no divisional assistant in that division, he may check the cash balance of the head clerk as many times as he happens to be at the Headquarter during a year instead of verifying it every month.

F.A.C. 27. 28. As all transactions of the department are generally recorded in the first instance in the cash-books of subordinate officers and not in the divisional cash-book (see paragraphs 19 and 177), there will ordinarily be no cash balance in the divisional cash-book.

F.M.V. 193. 29. A copy of all subordinate cash-books will be sent to the divisional office bearing a forwarding number and date and a

note of returns which are blank.

F.M.V. 194. 30. A copy of the divisional cash-book is not sent to the Principal Auditor.

Correction of errors

F.A.C. 27-A 31. If an item in the forest accounts which properly belongs to one head is wrongly classified under another head, the error shall be corrected in the following manner:

(a) If the error is discovered before the close of the month's accounts, the necessary correction should be made in the original entries before the accounts are closed.

NOTES—The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officer should initial every such corrections and invariably date his initials.

(b) If the error is discovered after the close of the month's accounts, but before the accounts for March final are closed, the correction should take the form of a fresh entry in the current cash-book.

NOTE 1.—Errors affecting only revenue or expenditure (service) heads, where the amounts involved do not exceed Rs. 10, need no formal correction.

NOTE 2.—If the error affects one or more heads on each side of the cash-book, the correcting entry should be made on both sides, but if it effects only receipt or expenditure heads on one side of the cash-book, the entry should be made on the one side affected, the amount (plus or minus) pertaining to each head being specified in the column headed "Particulars" and the column "Receipts" or "Disbursement" as the case may be, being left blank. At the same time, a suitable remark should be made in red ink against the original incorrect entries in all accounts, quoting reference to the correcting entry.

NOTE 3.—No correcting entry should be made unless supported by the orders of the divisional officer obtained on a transfer entry memo. in the form below:

Particulars of	Debits	Credits

the original transaction with reasons for the proposed adjustment	Head of account	Amount			Head of account	Amount			
		Rs.	a.	p.		Rs.	a.	p.	

Passed.

Divisional Forest Officer.

(c) If the error is discovered after the accounts for March final have been closed and despatched, it should be reported by letter to the Principal Auditor who will deal with it in accordance with the rules in the Account Code and advise to the divisional officer the corrections (if any) which he should make in his accounts.

(d) In all cases in which a formal correction is not permissible, it is sufficient to make a suitable note (in red ink) in all the accounts concerned.

CHAPTER IV

REVENUE

Sale of forest produce

32. The various methods of disposing of forest produce are defined in the Forest Manual, Article 146.

33. (i) The powers of forest officers to enter into contracts, leases and agreements are laid down in the Forest Manual, Article 149 and Volume I of the Handbook.

(ii) The standard forms of agreements approved by Government for sale of forest produce are contained in the Forest Manual and the guard-book of prescribed forms.

34. (i) No timber or other forest produce and no live stock, stores, tools or plant may be sold, except on receipt of cash payment in full at the time of delivery. The conservator may, however, authorize forest officers of and above the rank of ranger, in exceptional cases and under such conditions regarding time of payment as he may lay down, to effect sales without payment in full at the time of delivery. Every such transaction, if the value exceeds Rs. 5,000, should be reported to the local Government; if the value exceeds Rs. 10,000, the previous sanction of the local Government should be obtained. F.D.C.

(ii) Sales to departments of Government with whom accounts are adjusted by book transfer are exempted from this rule.

Remittance of cash receipts

35. All revenue received by officers of the department should be paid into the treasury with as little delay as possible (vide paragraph 21 of Volume V of the Handbook), but numerous petty remittance must be avoided. Conservators will fix a maximum amount up to which small collections of revenue may be retained in the cash chest until the closing of the accounts, before which date all cash must be remitted to the treasury unless they have been used locally (see paragraph 41)

F.M.V. 177.

36. In order to minimize the risk of loss or
the collection of revenue, divisional officer
make it a condition of sale under an agreem
the revenue must be paid by the purchaser
into a treasury, and he will further insist tha
as possible, other sums shall also be so paid
purchaser (also see paragraph 39).

F.A.C. 19.

37. When revenue on account of timber or
forest produce is paid in advance, the amou
should be at once credited as revenue to the

appropriate account heads in the cash-book

F.A.C. 30.

38. Revenue collected at outlying stations r
remitted to treasuries by means of postal m
orders. In such cases no duplicate chalan is
at the treasury, as the money will be receiv
from the post office. The acknowledgment
coupon of the money order will be forward
treasury to the divisional officer and also a
of all remittances received by money order
day on which such transactions may occur
rules in Appendix III).

F.A.C. 32. and F.M.V. 178.

39. (i) Each remittance to the treasury by a
officer will be accompanied by the usual ch
form supplied by treasury officers in duplic
paragraphs 31-31-C and 32 of Volume V o
Handbook. One copy will form the voucher
entry in the cash-book and the other will be
by the treasury officer. Remittances by pur
(paragraph 36) will similarly be accompani
chalan forms in duplicate, one copy being g
the remitter who will send it to the forest of
directly concerned. The divisional officer w
in his accounts all revenue remitted by cont
from the entries in the range accounts supp
the chalan issued to the remitter and will ve
entries from the consolidated treasury recei
Chalans will eventually be sent to the Princ
Auditor as vouchers.

NOTE—In the case of moneys credited as forest revenue or as earnest money deposit by transfer from some other head of account, chalans need not be presented in duplicate as the full particulars of credit will be available in the treasury registers. The single copy of the chalan presented by the remitter will be returned to him with the treasury acknowledgment.

(ii) The following particulars will be given by the treasury officer in English on the back of each vernacular chalan or advice list:

(l) Name of sub-treasury or tahsil.

(2) Amount acknowledged.

(3) Number and date of treasury officer’s receipt.

(4) By what forest officer remitted.

(iii) Chalans accompanying remittances of cash by account keeping officers will not show particulars of the source, etc., of the revenue, and when a sum is remitted at one time composed of various items of revenue there must on no account be a separate chalan for each item.

(iv) Chalan may not be signed as remitted by any other forest officer than the officer in whose cash-book the remittance will primarily appear. The remitter must satisfy himself that the copy returned to him bears the signature of the treasury officer or his subordinates as required by paragraph 31-C of Volume V of the Handbook. Chalans for sums paid by cheques in favour of the treasury officer will not be signed by the treasurer; the second signature on such chalans for sums under Rs. 500 will be that of the person who may have been nominated to that duty by the district officer.

40. (i) When a chalan is received from a purchaser or when revenue is received in cash for which no bill, rawanna or permit is immediately issued, a receipt in triplicate in form no. 2 (form E-3) will be signed by the officer in whose accounts the item will appear, but subordinates authorized under paragraph 16 to receive revenue may also sign receipts for the same. One copy of the receipt will be given to the payer [see paragraph 43(b)]. F.M

(ii) When a bill, rawanna or permit is immediately issued on receipt of revenue, such form will be signed under the words "payment received," and a separate receipt should not be issued.

Utilization of receipts for departmental expenditure

F.A.C. 34 and F.M.V. 187.

41. As an exception to paragraph 21 of Volume V of the Handbook under wh moneys received by a government servant in his official capacity should be p full into a treasury, sums received by forest officers may be expended if requ immediate departmental expenditure locally. [See also paragraph 21-A and c 2(d) of Treasury Rule 7, Appendix II. Volume V of the Handbook.]

F.A.C. 34, and F.M.V. 117.

42. In all cases, however, the gross amount of revenue received must be pron remitted to the treasury, which may be done in cash or partly in cash and par cheque, or wholly by a cheque, the amount paid in cash and the amount remi cheque being shown separately in the chalan or remittance note (see also par 82 infra).

The following illustration is given as explaining the adjustments necessary in the divisional cash-book when revenue received is expended locally:

A subordinate's accounts show the following transactions:

Dr.	R.s	Cr.	
Opening balance	100	Total Expenditure	
Total revenue	1,400	Cash balance	
Total	1,500	Total	
Enter in divisional cash-book on one date—		Expenditure in range—from to —	
Revenue from—range from—to	1,400	Advanced to—for current expences	
Recovered from—by expenditure	100	Remittances to—treasury by cheque no.—	
Cheque no.—on—treasury	1,400		

Entry in accounts

F.M.V. 174.

43. (a) Every item of revenue received by a subordinate officer in connection his charge will appear first in his cash-book. For this purpose payments in ca not as a rule be taken in divisional offices; and chalans for revenue paid direc treasury by purchasers or others will be handed over by them to the range off concerned, or will be sent to him from the divisional office for entry.

(b) In special cases where it is more convenient to enter a certain class of revenue direct into the divisional cash-book, the conservator may relax this rule, or in cases of numerous regularly recurring petty payments he may authorize the receipt of cash by the head clerk of the divisional office.

44. (a) Every entry in subordinate cash-books of revenue received and all entries in divisional cash-books of revenue taken direct into divisional accounts will show the name of payer, the forest on account of which realized, the general nature of the

F.M.V

payment and a sufficient reference to the subsidiary revenue return in which the item appears. Details of rates, volume, quantity, forest concerned, etc., will not appear unless there is no corresponding entry in any subsidiary return.

(b) Entries will be supported by a copy of the receipt in the prescribed form no. 2 (form E-3) (see paragraph 40) when one has been issued.

(c) Payments which are not payments in full must always be entered as "part payments" or "final payments."

(d) All entries of revenue must be the gross amounts and not net amounts after deducting connected expenditure.

45. All entries in the subordinate cash-books of "remittances of revenue to treasuries" will show the name of the treasury and the treasury number and date of each chalan or advice list in the column of "Particulars," and when revenue is remitted to a sub-treasury or tahsil, the name of the district treasury to which it is subordinate must also be given. In the divisional cash-book these details are not required as they appear in the schedule of remittances to treasury (paragraph 183). F.M.

46. A consolidated receipt for the money remitted to the treasury by all officers of the division and credited in the treasury accounts during the month should be obtained by the divisional officer from the treasury officer on the 1st of the ensuing month. F.A.C

Book adjustment receipts

F.A.C. 36 and F.M.V. 238.

47. Claims of the department against other departments of the Government sh be dealt with in accordance with the rules in paragraphs 189 to 191 and Appe IX of volume V of the Handbook. Recoveries made in cash under those rules should be treated like other revenue receipts realized in cash; but when a boo adjustment has to be made, a bill setting forth full particulars of the claim sho first be sent to the officer concerned in form no. 4 (E-18) and its return duly watched

F.A.C. 17 and F.M.V. 238.

48. On receipt of the accepted bill the amount should be entered on both side the cash-book, on the Dr. side by credit to the appropriate head of revenue an the Cr. side by debit to "Book Transfer," the accepted bill being treated as a voucher in support of the debit.

Recoveries of service payments

F.A.C. 20 49. Recoveries of service payments should be dealt with thus:

(a) If made before the close of the year in which the payment was charged in the accounts—

(1) When the recovery is in adjustment of an overcharge on account of pay and allowances and is made by deduction from a bill (note 6 under paragraph 81 of Volume V of the Handbook), the net amount only of the bill should be charged in the cash-book and the amount recovered should not be shown as a separate item of receipt therein. The amount deducted, with the necessary particulars, should be noted in the "Remarks" column of the classified abstract of expenditure (form no. 25).

(2) In all other cases the amounts recovered should be entered on the debtor side of the cash-book as "Recoveries of service payments," but not remitted into the treasury as revenue receipts. In the classified abstract of expenditure (form no. 25) the amounts should be shown as minus entries in red ink under the sub-heads to which they were originally charged, so that the total of form no. 25 will be correspondingly reduced, as also the amount of the lump sum entry to be made in the monthly cash account (form no.3), as the expenditure charged during the month.

(b) If made after the close of the year in which the payment was charged in the accounts—

The amount recovered should be credited in the cash-book as miscellaneous revenue under "V(b)—Refunds and other sources" and paid into the treasury.

NOTE—Amounts of undisbursed pay and allowance relating to a particular account year, but refunded in a subsequent year should be adjusted as a reduction of charge in all cases except when a refund is made in cash which should be accounted for as revenue.

Accounts of revenue

50. Rules regarding the maintenance of detailed accounts of outturn of forest produce and its value and the submission of periodical returns are laid down by the Chief Conservator and will be found in the Forest Manual.

51. Rules regarding the preparation of the classified abstract of revenue and schedule of remittances will be found in paragraph 182—185.

Miscellaneous

52. Rules regarding money received in the department as deposits will be found in Chapter XI.

53. Sale-proceeds of printed from and rawanna books printed at the Government Press are creditable to the head "XLV—Stationery and Printing". Receipts on this account should be remitted into treasury on separate chalans to be accounted for under that head and the transactions should not be included in the forest accounts. Similarly vouchers for refunds of amounts so credited drawn by forest officers will be paid direct from the treasuries and charged in the treasury accounts and the transactions will not also, therefore, appear in the forest accounts.

CHAPTER V

BUDGET

General

54. The general regulations regarding the preparation and submission of estimates of departmental revenue and expenditure and other matters pertaining to appropriation and re-appropriation of funds are contained in the United Provinces Budget Manual. The following regulations emphasize the essential points and include some further details peculiar to the preparation and submission of the budget estimates of the department. F.M.V. 148.

Heads of appropriation

55. For purposes of framing estimates, and of the review of appropriation accounts, the major heads "10— Forest'' and "65—Capital Outlay on Forests" are divided into heads of appropriation as shown in Appendix II. Briefly, the heads are divided into minor heads which again are divided into primary units and items (detailed heads). The minor heads under "10— Forest" are (i) A—General Direction, (ii) B—Conservancy and Works, (iii) C—Establishment, (iv) D— Interest on capital outlay, (v) E—Charges in England, (vi) F—Loss or Gain by Exchange. Examples of primary units are—"Pay of officers" under "A—General Direction", "Live stock, stores, tools and plant" under "B— Conservancy, etc." and "Allowances and honoraria" under "C—Establishment." Examples of items are "Carriage of tents and records", under "A—General Direction—Contingencies", and "Roads and bridges" under "B—Conservancy, etc.—7 Communications and buildings." The arrangement of minor heads, primary units and items as shown in each year's Detailed Estimates should be very strictly adhered to in all accounts and returns vide paragraph 16 of the Budget Manual.

Divisional estimates

F.M.V. 149. 56. The estimates of divisions will be prepared in the prescribed form and must reach conservators by August 20. They will be accompanied by the "plans of operation" prescribed in the Forest Manual.

F.M.V. 150. 57. The entries in estimates will be regulated as follows:

(i) The figures of the budget estimate for the current year will be the figures originally sanctioned; but if any modifications of the original grants have been made under proper authority in the course of the year, the modified grant should not be shown as the budget estimate of the year, but the sanctioned changes in the grants should be fully explained in the remarks pages of the budget.

(ii) The figures of the revised estimate should be shown by divisional officers and conservators in their budgets with necessary explanations of variations. These figures will be based on the actuals of as many months of the current year as may be available and an estimate of revenue and expenditure of the remaining months. It must be clearly understood that any excess in the total figures of the revised estimates is not authorized expenditure unless covered by a supplementary grant or re-appropriation of the amount required.

(iii) The budget estimates for the ensuing year will include only sanctioned items of expenditure, i.e. expenditure regularly included in the budget from year to year or approved by definite orders for inclusion in the estimates. Expenditure

administratively sanctioned by Government but in respect of which formal orders directing its inclusion in the budget have not been received, should not be included; but normal increases of ordinary expenditure, e.g. necessary increases under heads B-1 to 6, 8 and 9 under Conservancy and Works for carrying on works on lines already approved should be included in the budget.

(iv) The instructions for framing estimates detailed in Chapters IV and V of the Uttar Pradesh Budget Manual should be carefully observed.

NOTE 1—Non-votable expenditure should be shown in red ink.

NOTE 2—No provision for leave or deputation allowances of officers in England should be made in the departmental budgets. A statement with full information will be submitted to Government by the Chief Conservator by August 10 each year with reference to rule 52 of the Budget Manual.

NOTE 3—Provision for stores, purchased in England, should be made under the head "Charges in England—Stores for India" subordinate to "10— Forest" or "65—Capital outlay on Forests" according as the cost is debitable to revenue or capital expenditure (See Appendix II); while that for Stores purchased in India will be made under the head B. 6. C., Appendix II.

Provincial estimates

58. (i) The budget for circles will be prepared from divisional estimates in the prescribed form for each circle separately. All budgets should be despatched by conservators to reach the Chief Conservator not later than September 20

They should contain detailed explanation with reference to each unit of appropriation of: F.M.V. 151

(1) Comparison of revised with original estimate.

(2) Comparison of proposed with revised estimate, and

(3) Comparison of proposed with actuals of the last completed year.

(ii) The Chief Conservator will scrutinize the budgets of all the circles and complete the appendices, etc. relating to pay of gazetted officers and submit to Government in the Finance Department and to the Principal Auditor so as to reach them not later than October 15 his budget comprising—

(1) General abstract of the budget estimate by circles.

(2) Consolidated budget estimate showing—

(a) totals by heads of budget,

(b) totals by sub-heads.

(3) Explanatory memorandum of variations between proposed estimate and budget estimate (for current year), with reference to each detailed head (see paragraph 20 of the Budget Manual) where there may be any important variations. It should also give reasons for the repetition or omission of any special item. It is important to explain the causes of increases under "pay of officers and establishment," whether such increase be due to the normal increments or to sanctioned increases of establishment.

(4) Budget estimate of General Direction, Eastern, Western, Kumaun and Working Plans Circles, with explanations.

(5) Appendices showing calculations of pay of officers chargeable to AI (a), AI (b), C1 (a), C1 (b), C1 (c) for proposed estimate and revised estimate.

(iii) The instructions contained in paragraph 57 are applicable also to circle and the Chief Conservator's budgets and must be followed in their preparation.

Schedule of new expenditure

F.M.V. 152.

59. (i) The schedule of new expenditure will be forwarded to the Chief Conservator by conservators and must be timed to reach that officer on Augus 20 and the local Government in the Forest Department not later than Septembe 1. Detailed instructions for the preparation and submission of the schedules of new expenditure will be found in Chapter VII of the Budget Manual.

(ii) As regards expenditure under B—7 "communications and buildings" the following lump sum reserve has been fixed by Government for the Eastern, Western and Kumaun Circles, to cover new works costing up to Rs. 10,000 each:

			Rs.
B—7	(a) Roads and bridges		47,500

B—7	(b) Buildings		1,15,500
B—7	(c) Other works		12,000
		Total	1,75,000

(iii) When the annual budget estimates are prepared this reserve will be distributed among the three circles by the Chief Conservator. The fixed reserve does not include "repairs" which vary annually according to circumstances and which will be shown separately in the budget estimates.

(iv) The lump sum reserve of Rs. 1,75,000 has been sanctioned for a period of 5 years commencing from 1931-32, after which it will again be examined in detail in order to see what changes, if any, are needed.

Communication of grants

60. (i) When a grant has been voted by the Legislative Assembly, the amount voted, together with any sum assigned to meet expenditure "charged on the revenues of the Province" will be communicated to the Chief Conservator. When the final orders of the Government on the estimates have been issued, an abstract of the budget showing the total of each item is forwarded to the Chief Conservator, who will make the necessary corrections in the circle budgets concerned and communicate the final figures of the grants to conservators. F.M.V. 153.

(ii) On receipt of intimation of sanction to budgets from the Chief Conservator it will be the duty of each conservator to make allotments among his divisional officers.

Control of grants

61. The general rules relating to expenditure in excess of the budget estimates and to supplementary grant will be found in Chapter XIII of the Budget Manual. No application for a supplementary grant will be entertained by Government after February 10. F.M.V. 194.

62. Provision made in the budget does not authorize expenditure without further sanction if the amount of the item is in excess of the maximum fixed for each class of officers, and no expenditure may be incurred under any head of appropriation if the appropriation sanctioned under such head by competent authority is not sufficient to cover the outlay. F.M.V. 156.

F.M.V. 157. 63. For rules regarding payments not covered by appropriations, inevitable payments and withdrawal of money against appropriations, see paragraphs 158 to 162 of volume V of the Handbook.

Re-appropriations

F.M.V. 155. 64. (i) In order to reduce as much as possible the frequency of changes in the sanctioned budget grant under each unit of appropriation, changes of a petty nature will not as a rule be applied for during the first six months of the financial year; provided always that any expenditure in excess of the allotment which is likely to occur before the month of March shall be provided against as soon as the excess is known. For this purpose divisional officers will submit to the conservator, so as to reach him not later than January 5, a certificate to the following effect:

The examination of figures of actual expenditure to end of December and the estimated requirements for January, February and March under voted heads 10—Forest indicate that—

no saving is anticipated

or

a saving of Rs.....is anticipated

or

a supplementary grant for Rs.....on account of

.....under.....

.....is required.

F.M.V. 158. (ii) The conservator will send a consolidated certificate for his circle so as to reach the Chief Conservator by January 10 and the Chief Conservator will report to the Forest Department of Government by January 15 through Form B—Final Statement of Excesses and Savings—all supplementary estimates which have been approved till then and all ascertained savings on that date. Supplementary estimates which are approved after January 15, will be reported direct to the Finance Department separately up to February 10.

(iii) The final latest estimates containing actuals to end of January and anticipations for February and March will be submitted by conservators to the Chief Conservator so as to reach him by February 12. The latter will treat these latest figures as an application for such re-appropriation of funds as are indicated thereby and will make arrangements accordingly.

65. The power of re-appropriation in respect of the budget grant under the head "10—Forest" has been delegated to the Chief Conservator subject to the provisions of paragraphs 127, 128, 130 and 136 of the Budget Manual. As required by paragraphs 138 and 141 of the Budget Manual copies of all orders sanctioning re-appropriations should be communicated to the Finance Department, to the Principal Auditor and to the Forest Department as soon as such orders are passed by the Chief Conservator. All proposals for re-appropriation which require the previous consent of the Finance Department should be made in quadruplicate through the Forest Department.

Working plan estimate

66. The following procedure is prescribed for preparing the budgets of working plan divisions: F.M.V. 159.

Working plan officers will prepare their own budgets and revised estimates for all expenditure and will submit these for the approval of the Conservator of Forests, Working Plan Circle, on July 20, who after making such additions and alterations as he thinks fit, will return the estimates to the working plan officers concerned for incorporation in the territorial divisional budget. The territorial divisional officers

will show the items relating to working plan separately in their budgets under each sub-head, e.g.:

	Rs.
B (c)	3
Divisional working Plan	
Total	3,200

F.M.V. 160. 67. The working plan officers will keep a monthly abstract of expenditure by ite to prevent the working plan budget being exceeded for which they will be responsible.

F.M.V. 161. 68. A working plan officer will submit his latest estimate to the territorial divisio officer by February 1, at latest. The divisional officer will incorporate them in hi latest estimates.

Appropriation accounts

F.M.V. 163 69. (i) Each year by June 15, the Chief Conservator will transmit to the Principal Auditor an account of the expenditure in the department during the previous financ year. The account will compare actual expenditure with the grants, supplementary well as original, for both "voted" and "charged" amounts. Re-appropriations sanctioned by executive authorities will be excluded from the account which will consist of:

(1) a table with the following columns:

Major head and sub-head	Final grant or appropriation	Actual expenditure	Excess	Net modification by re-appropriation, withdrawal or surrender	Remainder unadjusted plus or minus
1	2	3	4	5	6

	Rs.	Rs.	Rs.	Rs.	Rs.

and (2) explanations of deviations of expenditure from (1) final grant or appropriation (col. 2) and (2) grant as modified by re-appropriation withdrawal or surrender (col. 5).

(ii) Each conservator will submit not later than May 15 each year, a statement of the actual expenditure of his circle as corrected up to date giving explanations of variations between the actuals and the latest estimates.

(iii) Simultaneously with the statement of actuals, the conservator will submit annually to the Principal Auditor direct so as to reach him not later than May 31, a report of extra-statutory remissions and abandonments of claims if the amount involved exceeds Rs. 200 in each case. Detailed rules are contained in paragraph 82-A of volume V of the Handbook. A duplicate copy of the report will be sent to the Chief Conservator. The list of extra-statutory remissions and abandonments of claims, to revenue in the Forest Department, in respect of which a, report should be sent is given below:

(1) Remissions of rent of residential buildings, land and extra amenities.

(2) Remissions of leave and pensionary contributions to government servants transferred to foreign service.

(3) Write off of irrecoverable value of stores or government money, lost by fraud or otherwise.

(4) Write off of irrecoverable revenue.

(5) Reduction of sale money.

(6) Write off of timber and other produce from stock register.

The list should include all remissions, etc. whether sanctioned by Government, Chief Conservator, conservator, or a divisional officer. (See also, paragraphs 82 and 82-A of volume V of the Handbook.

CHAPTER VI

Funds

70. Funds for making payments are obtained by divisional officers by means of cheques drawn on treasuries, and ordinarily no money may be expended for government payments other than that drawn by cheques, except in the case of— F.A.C. 3 and F.M.V. 187.

(i) cash recoveries of service payments, or

(ii) funds required for immediate expenditure locally (see paragraph 41).

71. Forest officers may make payments either in cash or by cheque. Cheques may be used only for bona fide demands against government and not for the transfer of funds from one division to another. In order to minimize the risk of loss or fraud in the disbursement of money, cheques will be used as much as possible for large payments both of expenditure and advances. F.A.C. 9. and F.M.V. 182 and 188.

72. Divisional officers are responsible for seeing that their drawings by cheques are strictly regulated by the appropriations at their disposal.

73. When officers of other departments are authorized to incur charges on account of the department, they will do so as forest disbursers. They should maintain the accounts prescribed in this volume. F.A.C. 5.

74. A conservator may, by a written order, empower by name, any individual government servant who holds charge of a sub-division or range, to draw cheques against the drawing account of his divisional officer to any extent that the conservator or the divisional officer may specify. This order should be intimated to the treasury officer concerned. F.A.C. 6 and F.M.V. 180(ii).

1. Cheques drawn under this rule should be from a book separate from that used by the divisional officer.

2. As an alternative, subordinate officers may be supplied with funds by cash advances vide paragraph 154.

F.A.C. 7. F.M.V. 184. 75. Cash may, if required, be obtained by officers of the department by cheques drawn on sub-treasuries subordinate to the treasuries from which they draw funds. The departmental officer should, in such cases, advise the officer in charge of the headquarters treasury, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may, if possible, be duly provided.

Cheques

F.A.C. 8. 76. Cheques are issued by government servants as holding a certain office.

F.A.C. 8. 77. All transfers of charge of an office the holder of which is authorized to issue cheques should be reported to the treasury or sub-treasury officer by the relieved government servant—vide paragraph 66 of volume V of the Handbook.

F.M.V. 183. 78. Cheque books bearing printed serial numbers are supplied by the Principal Auditor. Indents for cheque-books shall be forwarded by all officers direct to that officer.

Books of cheques drawn on sub-treasuries should be separate from those issued on sadr treasuries (see paragraph 55 of volume V of the Handbook).

F.M.V. 183. 79. No cheque will be issued for a sum of less than Rs.10 and no cheque will hold good for more than three months from the date of issue; cheques presented at a lat date, or not bearing the distinguishing numbers advised as in use, will be refused payment by the treasury officer. The counterfoils of cheques may be destroyed aft five complete account years.

F.M.V. 191. 80. When a cheque has been issued in payment of a government servant's pay or travelling allowance bill the local Government accept no further responsibility in case of fraud or misappropriation in respect of such a cheque made over to a messenger, see paragraph 111 and rule 1 under paragraph 138, volume V of the Handbook. In the case of bills of establishment the drawing officer will be held personally liable for any defalcation, unless some responsible person is sent to cas the cheque.

NOTE—The following persons should be regarded as responsible persons for the purposes of this rule:

1. A peon or other official in permanent service of the Crown for amounts up to Rs.100.

2. A peon or other official of over 20 years' service for amounts up to Rs.200.

3. A peon or other official who has furnished security of not less than Rs.50 or two ordinary peons in permanent service of the Crown for amounts up to Rs.500.

4. Two persons or other officials who have furnished security as in clause 3 above or an official in permanent service of the Crown of not less than two years' standing whose pay is Rs.25 per mensem or over for amounts up to Rs.2,000.

5. An official in permanent service of the Crown whose pay is not less than Rs.50 per mensem and a peon, in all other cases.

In special or emergent cases, however, the drawing officer may at his discretion deviate from this rule but in all cases personal responsibility will continue.

81. The procedure to be followed whenever any defalcation or loss of government money or fraud in connection with the revenue from timber or other forest produce is discovered is laid down in paragraph 82, volume V of the Handbook. F.M.V. 192.

82. Under paragraph 42, a cheque may be drawn for receipt in the treasury on account of revenue which has been utilized locally for expenditure. Such cheques should be endorsed as follows under the signature of the forest officers—"Received payment by transfer credit to revenue under head of service . . . . . F.M.V. 186.

Such a cheque should never be made payable to any forest officer or treasury officer by name or official designation.

83. In drawing cheques the rules in section V of Chapter III of volume V of the Handbook should be carefully observed. P.A.C. 10.

Register of cheques drawn

84. A monthly register of cheques drawn from all treasuries by an officer should be kept in form no. 5 (E. 6), see paragraph 200. F.A.C. 12.

Entry in the accounts

85. A cheque drawn in order to be paid away, should be entered simultaneously on both sides of the cash-book, once as a receipt of money from the treasury and again as a payment to the payee concerned, the number and distinguishing letter of the cheque being specified in both the entries. See also paragraph 87. F.A.C. 17.

F.A.C. 16.

86. When a cheque is drawn in favour of self or order to replenish the cash chest, the amount of it should at once be entered as a receipt. This entry must not be delayed until the money has been received after the encashment of cheque at the treasury.

Adjustment of cancelled, lost or lapsed cheques

F.A.C. 22. 87. If a cheque which has been drawn and entered in the cash-book has to be cancelled subsequently, the amount of it should be charged on the creditor side "cancelled cheque" the cancelled cheque being treated as the voucher. Simultaneously an entry should be made on the debtor side, as indicated below

(a) If the cancelled cheque is immediately replaced by a fresh cheque—The fresh cheque should be shown as "Forest remittance," the number and date of cheque in lieu of which it is drawn being quoted in the entry.

(b) If the cancelled cheque is not replaced immediately—The expenditure in payment of which it was drawn has to be written back. An entry of the cancelled cheque should therefore, be made on the debtor side as for a cash recovery of a service payment (paragraph 49).

There will thus be no fresh charge against the head of service originally debited, even if the cancelled cheque is renewed.

"A cheque remaining unpaid for any cause for twelve months after the month of its issue should be cancelled and its amount written back in the above manner."

F.A.C. 23. 88. If a cheque drawn by a disbursing officer is reported to have been lost, the fa should be intimated to the treasury officer, concerned and a certificate of non-payment obtained in accordance with paragraph 65 of volume V of the Handboo The lost cheque should then be treated in the accounts in all respects like a cancelled cheque, the treasury certificate of non-payment being regarded as a voucher in support of the entry of cancellation on the creditor side of the cash account.

F.A.C. 24. 89. If a lapsed or time-expired cheque is presented for renewal, it should not be effected by altering the date. The lapsed cheque should first be taken back and cancelled, and then a fresh cheque should be issued, vide paragraph 87.

CHAPTER VII

CHAPTER VII

EXPENDITURE (GENERAL)

Classification of expenditure

90. Forest expenditure is either "revenue" or "capital." The broad principles to be observed in the distribution over capital and revenue heads of charges in the department are set out below : E. D. C. 67 and F.A.C. Appendix I.

(i) The question whether any particular expenditure in a commercial undertaking is debitable to "capital" or to "revenue" is determined in the case of a new undertaking by the consideration that all initial outlay on first construction and equipment and all outlay on maintenance thereof, until the undertaking reaches a "productive" stage, are a "capital" charge, and, in the case of an existing undertaking, by consideration that expenditure which improves the earning capacity of the undertaking, equivalent in the case of a forest to the yield capacity is a "capital" charge and that which merely maintains the earning capacity at its previous level is a "revenue" charge.

(ii) In accordance with the principle enunciated above, the following expenditure should be deemed "capital."

Initial outlay, e.g. :

(a) The cost of all operations in connection with the increase of the area under forest growth or the introduction of organized working, e.g. :

(1) Purchase of land for plantations and forest purposes and cash compensation for extinction of forest rights;

(2) Expenditure on forest settlements and demarcation;

(3) Initial expenditure on the creation of new plantations; but not expenditure on their maintenance or on replacing a forest crop, natural or artificial;

(4) Cost of compiling working plans and carrying out regular forest surveys by professional agency.

(b) The cost of first construction and equipment and of first supply of all appliances and appurtenances necessary for working the forests, e.g. :

(1) construction of permanent roads, tram-ways, bridges, houses, canals, timber slides, saw mills, factories, etc.;

(2) equipment of houses, saw mills, factories, etc.;

(3) purchase of live-stock, stores, tools and plant, etc.

(c) The cost of construction of any work by Government under section 35 of the Forest Act (Act XVI of 1927) on forests and lands which are not the property of Government.

(iii) "Revenue" expenditure comprises, besides working expenses incurred on the production of revenue and on the realization thereof, all charges that are necessary for the maintenance of forest (after they have commenced to yield revenue) up to a proper standard of efficiency, i.e. the cost of all operations in connection with the conservation and regeneration of forests, including the replacing of forest crops by artificial means, after harvesting, which may be required from year to year to maintain the forests in a state of normal efficiency. Thus the following expenditure will usually be "revenue" :

(a) The cost of tending operations, e.g. thinnings, improvement fellings, cleaning, creeper-cutting stubbing out kana grass, etc.

(b) The cost of all measures for inducing and aiding natural reproduction, e.g. clearing undergrowth, collecting and burning the debris of fellings, hoeing the soil prior to the seed fall, artificial filling of gaps to supplement natural reproduction, re-opening trenches in order to stimulate the production of root suckers, and so forth.

(c) The cost of protection of forests from fire, from unauthorized grazing and fellings, from insects and fungoid attacks, etc.

(d) The cost of any renewal or replacement of the items mentioned in (ii) (b) above rendered necessary by ordinary wear and tear or depreciation or natural death.

(e) The cost of maintaining all Government forests.

NOTE—In doubtful cases the determination whether a particular form of forest expenditure is of a "revenue" or "capital" nature should be based on the application of the principle enunciated in clause (i) above.

Sanctions to expenditure

91. General orders regarding the powers of the local Government and subordinate authorities to sanction expenditure will be found in the Uttar Pradesh Book of Financial Powers, Volume I of the Handbook. Appendix IV contains a list of powers delegated to forest officers to sanction different classes of expenditure.

NOTE—In determining the powers of authorities to sanction the sale or write off of Government stock, the value of an article should be interpreted as meaning its "book value" (i.e. the original value less depreciation at such rates as may have been prescribed by the local Government or such revised value based on the market value as may be entered in the relevant stock register under the rules applicable to the case.

92. Divisional forest officers are authorized to sanction all usual payments on account of items of "revenue" expenditures provided the appropriations are not exceeded.

The above power is subject as regards expenditure on any one work to the same limits as the powers delegated regarding capital expenditure on such works (see Appendix IV). F.M.V. 197.

93. The procedure to be followed in connection with sanctions to expenditure is laid down in volume I of the Handbook.

F.M.V. 206. F.A.C. 48. 94. (i) All sanctions to expenditure accorded by the Chief Conservator, conservators or divisional officers will be intimated to the officers concerned in form no. 6 (E-9). They will also be communicated to the Principal Auditor monthly by the Chief Conservator, conservators and divisional officers in a consolidated statement in the prescribed form no. 7 (form E-10) on the 5th of each month.

NOTE—The divisional officers will intimate to the Accountant General only their sanctions for Rs.100 and above in the case of capital expenditure and for Rs.200 and above in the case of additions and alterations (special repairs).

(ii) Any sanction not acted on for twelve months from the date of issue lapses. (See Volume I of the Handbook).

Capital Expenditure

95. (1) Capital expenditure may be met from the revenues of the Province or for borrowed funds. The expenditure on all capital works met from revenues is debited to the relevant heads subordinate to "10—Forest", while that met from borrowed funds is debited to head "65—Capital Outlay on Forests". In sanctioning estimates for works and in classifying departmental expenditure of a capital nature, the classification should be distinguished and clearly recorded.

NOTE (1)—If it is considered necessary to keep separate accounts for any large scheme of capital work met from revenues, separate pro forma commercial accounts may be kept with the sanction of the Government, outside regular accounts of the department.

NOTE (2)—The interest on capital outlay met from borrowed funds is chargeable to forest revenue under "10—Forest."

(2) Minor heads of appropriation under "65—Capital Outlay on Forests" are given in Appendix II.

(3) In the classified abstract of expenditure sent to the Principal Auditor, the capital and revenue charges should be shown in separate sheets and distinctly classified as such. The vouchers sent in support of the abstracts should similarly indicate whether they are for capital or revenue charges.

96. In the intimation of sanction referred to in paragraph 94, the proper classification of all capital charges should be given by the sanctioning authority.

Control of expenditure

97. (1) The responsibility for exercising a close watch over the progress of expenditure against the appropriation rests primarily with disbursing officers and this responsibility extends to appropriation under all items of expenditure. Items are defined in paragraph 55. F.M.V. 180.

(2) In no circumstances must a divisional officer incur expenditure or liability in excess of his sanctioned appropriation without the specific sanction of a higher authority. All items of expenditure in excess of the sanctioned appropriation must be regularized before the close of the year by additional appropriation or by re-appropriation of funds (see paragraph 64).

(3) The conservator watches the total expenditure of a circle under each item of expenditure against the appropriation by means of monthly classified abstracts received from divisional officers and the monthly summaries of expenditure sent to him by the Principal Auditor (paragraph 207).

(4) The conservator will inform the Chief Conservator any time when the necessity for early re-appropriation is evident. Normally such re-appropriation will be confined to the revised estimates and latest estimates.

(5) A record of monthly expenditure will be maintained by conservators and divisional officers in bound books of Form no. 8 (E-4) for controlling expenditure against the sanctioned appropriation. Entries relating to revenue may also be made in this register with advantage as it will enable the officers to watch the progress of their revenue, and the register will be useful for other purposes.

Vouchers

F.M.V. 175

98. All entries on the expenditure or creditor side of cash-books, except totals of subordinates' accounts in the divisional cash-book, must be supported by vouchers. Ordinarily no item will be entered in any subordinate cash-book the voucher for which has not been passed by the divisional officer or which pertains to a payment which has not been authorized by the divisional officer. On no account will any item be taken into the divisional cash-book before the voucher has been passed by the divisional officer.

NOTE—The divisional officer may authorize payment or pass a voucher for payment only if the expenditure has been sanctioned by competent authority.

F.M.V. 212.

99. General rules regarding the preparation of vouchers are contained in paragraph 47 of Volume V of the Handbook. The forms of vouchers used in the Forest Department are laid down in Chapters, IV, VIII and IX. For items adjusted by book transfer, vouchers will be in the form supplied by the department concerned.

F.M.V. 213.

100. (i) The number and date of sanction, if any, accorded by the divisional officer or by higher authority will be entered on vouchers.

(ii) All vouchers for payments, including advances except treasury chalans or advice lists, and acknowledgements of transfers to other departments, must bear the dates of payment, and they must be passed for payment, in words as well as in figures, by the divisional officer, who thereby assumes the responsibility for the charge. Care must be taken not to leave space for fraudulent alterations before or after either entry. The form for stating an amount in words should be "Rupees…….....only" in case there are no paise. If, however, the amount consists of paise also, only the whole rupees should be written in words the paise being written in figures thus, "rupees twenty-five paise 30".

NOTE—The totals of the bills may be filled in words by the clerks preparing them, but the drawing officers will be held responsible for the accuracy of the entries and that they are so made as not to lend themselves to fradulent manipulation. Corrections affecting the amounts of the bills either in words or in figures should, however, be attested by the drawing officers by their full signature with dates and not initials.

(iii) Disbursement certificates are required on all vouchers as well as the payee's receipt, but the amount need not be entered in words in either case.

(iv) The person receiving the amount must always sign the voucher with his full signature over a stamp (when necessary) and put the date below his signature, but when two or more of the other certificates required are to be signed by the same officer one signature will suffice, a mark being made to show that the signature applies in two or more places on the voucher. No letter or order authorizing payments or referring to account matters shall be recognized by any subordinate, except when such letter or order is signed by the divisional officer himself.

Issue of duplicates or copies of documents

101. The issue of duplicates or copies receipts granted for money received or duplicates or copies of bills or vouchers is regulated by paragraph 75 of Volume V of the Handbook. F.M.V. 213

CHAPTER VIII

General

102. Unless there be something repugnant in the subject or the context, the general rules in Volume V of the Handbook regarding pay and allowances and the preparation of bills apply to the department with this difference that divisional officers discharge the functions which the treasury officer discharges in the case of bills of other civil departments, and pay the charges by cheque or out of cash obtained from the treasury by cheque. The following rules are peculiar to the department. F.A.C. 51.

Classes of establishment

103. (i) The establishment of the department is divided into permanent and temporary. F.D.C. 6. F.M.V. 6.

NOTE—Labourers are not included in the term "Establishment." For rules regarding labourers see paragraphs 122—128.

(ii) Permanent establishment includes all government servants of whatever rank who are required for the ordinary administration of the forests, and who are employed for the whole year and year after year. Their pay and allowances will be charged under the appropriate primary units and items subordinate to the minor heads A—General Direction and C—Establishment.

(iii) Temporary establishment comprises government servants who are required to strengthen for a time the permanent staff; their pay and allowances will be charged to appropriate primary units and items subordinates to the minor heads A—General Direction, B—Conservancy and Works or C—Establishment. For instance, those employed on departmental timber operations will be charged to primary units B-I—"Timber and other produce removed from the forests by Government agency"; and those entertained for the collection of revenue derived from timber and other produce removed from the forests by consumers or purchasers will be entered under primary unit B-2.

(iv) The powers of the Chief Conservator and conservators to sanction posts and transfer posts from one circle, division or office to another are detailed in the Forest Manual and Volume I of the Handbook.

Temporary establishment

F.M.V. 9. 104. (a) Divisional officers should submit proposition statements for temporary establishment required for each financial year in the prescribed form (Form A-1) so as to reach the conservator by February 1, the temporary establishment year running from March 1 to the end of the following February.

(b) On sanctioning the proposals, conservators will forward copies of the detailed lists to the Principal Auditor and will intimate to him any subsequent changes made by them in the lists.

Establishment return

F.M.V. 43

105. A list of the permanent establishment as it stood on April 1 will be prepared in treasury Forms 364 and 365 copies of which can be obtained from the local treasury officer and will be forwarded to the Principal Auditor, vide paragraph 127 volume V of the Handbook. Conservators concerned will submit the return for rangers, head assistants and head clerks to the Chief Conservator, who will consolidate them and forward a combined return. The lists of the rest of the establishment will be sent by conservators direct.

Changes in establishment

F.A.C. 54. and F.M.V. 42.

106. (a) All changes in the personnel of establishment, and the grant of all leave to subordinate employees, sanctioned by conservators and by divisiona officers, should be intimated by the sanctioning authority to the Principal Auditor in forms nos. 9 (A-6) and 10 [A-6(a)], a separate list being prepared for subordinate forest and office establishments, separately again for permanent and temporary. Subordinates absent on deputation will also be shown in form no. 10. These forms will be dispatched at the beginning of each month.

(b) As rangers, head assistants and head clerks are borne on a provincial list, it is necessary for conservators to intimate monthly to the Chief Conservator the information necessary for the compilation of a complete leave return for these classes of officers which the Chief Conservator will forward in form no. 10 to the Principal Auditor.

Pay bills

107. The pay bills of gazetted officers will be drawn on form no. 11 (E-15). The originals duly receipted with stamps attached, when necessary, will accompany the accounts as vouchers, copies being kept in the divisional office. F.M.V. 214.

108. (a) The pay bills of the permanent and temporary staff, whose pay is entered direct into the divisional cash-book will be prepared in books of form no. 12 [E-15(a)], and the signature of each recipient will be taken when payment is made, receipt stamps being attached when necessary. When receipts of persons serving at a distance are obtained on separate abstracts, the divisional officer will note, in the signature or remarks column of the divisional bill-book, that the receipts of the incumbents have been obtained and filed separately. F.M.V. 215 and F.A.C. 52.

(b) In all subordinate offices pay bills will be prepared in the same form on loose sheets which will bear the payee's receipts and will accompany the monthly accounts sent to the divisional office. No office copies will be kept, but the original bills will be returned by the divisional office. After any objections have been disposed of, these bills will be kept in the subordinate offices for two years.

109. If any non-gazetted government servant is allowed have of any kind or is placed under suspension or is transferred, promoted, reduced, or discharged, or if any appointment is made during the month, the number and date of the order making the change should be entered in the remarks column of the establishment bill, against the name of the employee to whom the order relates. F.A.C. 55.

F.M.V. 216. 110. The vouchers for the permanent and temporary non-gazetted establishments to accompany the cash accounts will be abstracts from the establishment bill-book and of the pay bills from subordinate officers signed by the divisional officer. In these vouchers the names of government servants in inferior service need not be given, but the number and the designation of post in each grade on different rates of pay must always be specified.

F.M.V. 217. 111. (a) Permanent and temporary establishments will be shown on separate bills and temporary establishments sanctioned for 12 months will be on bills separate from those for shorter periods. Temporary establishments charged to different account heads or sanctioned for varying periods, if included in one bill, should be separately shown with the head or the period for which each has been sanctioned noted

on the top. The number and date of the order sanctioning the establishments will be quoted on each bill.

(b) Arrear pay will also be drawn on separate bills and not in the ordinary monthly bill, the amount claimed for each month being entered separately on the same bill `(see paragraph 141 of volume V of the Handbook).

F.M.V. 218. 112. In the pay bills complete lists of the sanctioned scale of establishment will be entered on the first day of each month; but only pay and allowances actually paid up to the last day of the month, and for which the payees' receipts have been received in the divisional office, will be charged in the cash-book. Pay remaining unpaid will merely be entered in columns 3 and 4, and left out of the total for each range or forest unit to be posted in column 6.

F.M.V. 221. 113. When any periodical increment is drawn for the first time, a periodical increment certificate in form 11-A (Treasury form 348) prescribed in paragraph 137, volume V of the Handbook will be attached to the pay bill. Similarly in the case of a person in the permanent establishment whose name appears for the first time, a last-pay certificate or health certificate should be attached (see paragraph 136 of volume V of the Handbook).

Travelling allowance bills

114. The general regulations regarding travelling allowances are contained in the Travelling Allowance Rules, Volume III of the Handbook.

115. (i) Travelling allowance bills will be prepared on loose sheets of Treasury forms nos. 265 and 266 meant for use of gazetted and non-gazetted government servants respectively. F.M.V. 222.

(ii) The vouchers for charges on account of travelling allowance will ordinarily be the original bills receipted by the payee, and countersigned by the officer duly authorized, but see paragraph 116(4).

(iii) A copy of every travelling allowance bill will be kept in the divisional office.

116. The following instructions for preparing travelling allowance bills should be carefully followed: F.M.V. 223.

(1) Journeys of different kinds and journeys and halts should not be entered on the same line.

(2) Hours of journey should be quoted in the bill—

(a) When for an absence from headquarters of not more than two consecutive days daily allowance is claimed for two days.

(b) When mileage or actual expenses in lieu thereof are claimed.

(c) When both railway or streamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately preceded or followed by journey by road or by halt.

(3) The number of kms. travelled should be entered in all cases of journeys by road or by boat.

(4) Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not on travelling allowance bills.

(5) When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the remarks column.

(6) When the journeys of two or more officers for the same month are identical, one bill should be prepared for the whole establishment which is chargeable to one and the same account head.

Entry in accounts

F.A.C. 52. 117. Pay, establishment and travelling allowance charges of divisional officers and their subordinates should be charged in the cash-book without further details, the entries being supported by the bills as vouchers, and the actual payees' acknowledgments, in the case of payments to non-gazetted government servants who do not draw their own bills, being retained in the divisional office.

Leave salaries

F.A.C. 53. 118. The leave salary of gazetted government servants of the department on leave in India at a place where there is no disbursing officer of the department may be paid direct on bills under the same rules as those of any other gazetted government servant. No charge on account of such payments will appear in the cash-book or accounts of the division.

Compensatory allowances

F.M.V. 220 119. A compensatory allowance payable at a fixed periodical rate is charged in the same pay bill as pay.

Miscellaneous

120. Pay and allowances due to a government servant on his transfer to another circle or division and not paid on his departure, should be paid from and charged against the appropriation of the division to which he has been transferred.

CHAPTER IX

General

121. Works of the department are carried out by departmental labour or through the agency of contractors.

Works carried out by departmental labour

122. Under "labour" is included all bona fide manual labour employed— F.M.V. 7.

(a) on the reaping, collection, fashioning, removal, transport, and sale of forest produce;

(b) on the feed and keep of cattle;

(c) on the construction and maintenance of tools and plant;

(d) on the construction and maintenance of communications and buildings;

(e) on the demarcation, improvement, extension and protection of forests, including subject to the conservator’s sanction, surveyors and draftsmen employed on a definite piece of work;

(f) on the formation and maintenance of nurseries and plantations;

(g) on field work in connection with the compilation of working plans; and

(h) on any other kind of work sanctioned by the conservator.

123. The following classes of employees will be classed under "labour": F.M.V. 7.

Coolies’ mates.

Fire watchers.

Stump markers.

Boatmen (excluding crews of permanently maintained steamers and boats).

Sarnaiwalas.

Mullahs.

Men specially employed for enumerating trees

Such other classes as may be authorized from time to time by the Chief Conservator.

F.M.V. 7. 124. The following menials are not included in labour and will

be charged to office contingencies:

Khalasis (see paragraph 2207, Manual of Government Orders), runners, punkha coolies, garden coolies, sweepers, menials for supplying drinking water, dusting offices or cleaning rest-houses, fodder cutters for elephants.

F.A.C. 38. 125. For works executed by labourers, whether paid by the day or otherwise, a muster roll in form no. 13 (E-19) must be kept showing the names of labourers, the number of days they have worked, the rate of pay and the amount due to each. This nominal muster-roll is the initial record of the labour employed each day on each work and must be written up daily by the subordinate deputed for the purpose.

F.A.C. 39. 126. Payments on muster rolls should be made or witnessed by the officer of highest standing available, who should certify to the payments individually or by groups by a distinctive mark, his initials or signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll.

F.A.C. 40. F.M.V. 7(b) and 239 127. After payment, an abstract should in the case of labourers paid at daily rates be prepared in form no. 14 (E-20), wherein the amount paid should be certified. In the case of labourers employed at a monthly rate of pay, a general voucher in form no. 18 (E-21), should be prepared. These forms will be the vouchers in support of the charge to be sent to the Principal Auditor. Both the original muster roll and the abstract should be sent to the divisional office with the range or subordinate accounts. Copies will not ordinarily be kept in the subordinate office.

128. The pay of labourers will be charged in the accounts to the appropriate head according to Appendix II.

Contracts

129. The rules regulating the execution of contracts, deeds for works and supplies and the powers of forest officers with regard to them are defined in the Forest Manual, article 149.

Estimates

130. When an item of capital expenditure (paragraph 90) is of a nature to require detailed estimates, they will be forwarded to conservators in the prescribed forms 15 and 16 [E-8 and 8(a)]. F.M.V. 205

131. The estimates of all permanent works of the department should include the value of timber to be extracted from forests and used on them. The value of timber actually used should be credited to accounts as revenue. This adjustment should be effected in the case of all works and not confined to works relating to residential buildings or those of a commercial nature.

Buildings

132. (a) The general rules in Chapter VIII of Volume V of the Handbook relating to Government buildings are generally applicable to buildings occupied by forest officers.

(b) In regard, however, to rest-houses in the forests, at timber depots and in plantations, which are constructed, for the purpose of affording shelter to government servants during the rains and hot weather, in order to preserve their health, and to enable them to travel rapidly from forest to forest at all times of the year, rent should not, as a rule, be charged, as these buildings are only occasionally used for a short period whenever the work may require the presence of a government servant.

(c) In cases where a rest-house is used as a residence by the government servant, in charge during the greater portion of the year, and, in any other doubtful cases, the Local Government will decide whether rent shall be paid.

F.M.V. 330. 133. The conservator will supply the Principal Auditor with a statement of the monthly rents due from forest officers occupying government buildings as residences, and when any new government building is so occupied he will report at once the date of first occupation and the amount of the monthly rent fixed for it. When the rent of any building shown on the above statement is not paid in any month the

divisional officer will submit with the cash accounts of that month a certificate stating why it has not been paid. For rules regarding government residences and assessment and recovery of rents see Fundamental Rules 45 and the subsidiary rules made thereunder.

1. No rent should be charged for furniture in inspection bungalows, except when they are used as residences for forest officers. In such cases rent should be assessed for the building and furniture separately as laid down in rule 45 A-VI of the Fundamental Rules.

2. In the case of residential bungalows, where rent is not already charged on the furniture, the rent on furniture purchased before the year 1921 should be charged at seven per cent., on that supplied during the year 1921, and up to June 19, 1922, at eight per cent., and on supplies made thereafter at twelve per cent. on the capital value involved.

NOTE—Chicks being perishable articles should not be purchased as furniture for residential buildings, but should be paid for by tenants.

F.M.V. 331.

134. No rent will be charged for buildings intended for the use of and occupied by, members of the Uttar Pradesh Subordinate Forest Service, members of the clerical establishment including draftsmen and the occupants of any posts similar to those clerks and draftsmen attached to the offices at Haldwani, Ramnagar, Lansdowne, Kotdwara, Kalsi, Chakrata and Pauri, and members of the subordinate establishment, including peons, chaukidars, export staff, establishment in charge o live-stock, buildings, gardens and plantations and dakwalas and daftris of the Fores Department.

Commencement of works

135. (a) No work shall be commenced until it has been sanctioned by competent authority and provision made in the budget for the expenditure involved. In the event, however, of its being necessary to undertake a work the necessity for which could not be foreseen and the urgency of which is so great as to render it impossible to obtain the sanction of the appropriate authority before commencing it, such work may be undertaken in anticipation of regularly prepared estimates and sanction thereto, subject to

F.D.C. 59A and F.A.C. 48.

immediate intimation to the authority to whom the officer ordering the execution of the work is immediately subordinate that it has been commenced in anticipation of sanction or of budget provision. This intimation must invariably be accompanied by an intimation must invariably be accompanied by an explanation of the urgency, a statement of the probable cost of the work and a statement of when the detailed estimate will be submitted.

(b) It will then rest with the authority to whom the report is made to stop the work, to regularize its execution or to apply without delay for sanction from competent authority for its continuance or for the provision of funds in those cases in which he is unable to provide funds himself, while in every case he will with as little delay, as possible, report the circumstances and the action he proposes to take to the Principal Auditor.

(c) The Local Government will without any hesitation enforce disciplinary action against any officer administrative or executive, who may fail, or delay, to comply with these orders.

Measurements

136. (a) Work done otherwise than on a lump sum contract, and supplies made by a contractor, should, unless impracticable, be measured (weighed or counted) before payment therefor is made. The details of the measurements made should be systematically recorded in book, called the measurement book (from no. 17) which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identification and check. F.A.C. 43

(b) The pages of the book should be machine-numbered, and no page may be torn out, nor may any entry be erased or effaced so as to be illegible. All corrections must be duly attested by a responsible government servant—see paragraph 83 of Volume V of the Handbook.

(c) The dates of commencement and completion of works should invariably be recorded in the measurement books pertaining to final measurements.

F.A.C.44. 137. A reference to the voucher in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the

measurement book and no contract certificate or bill should be signed without thus crossing off the connected entry in the measurement book. The document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

Bills

F.A.C.42. 138. Payments to contractors for works or supply can be made only by the divisiona authorized subordinate officer. Claims for such payments should be prepared, prefe claimants themselves, in form no. 18 (E-21) and no payment should be made until t the claim, in respect of quantities and rates as well as the quality of work or supply factors, has been accepted by a responsible officer. Bills for payments on account to suppliers on large works will be drawn on form no. 19 [E-21(a)]. See also paragrap

F.M.V.208. 139. Particulars of the rates and quantities, etc., should be given on vouchers on wh are made for work done, otherwise than on a lump sum contract. In cases in which i to give such details a brief certificate should be given on such vouchers by the fores to the effect that the payments made are covered by the estimated value of the work for final payment being prepared as usual, giving full details of the rates and quanti work and reference to the vouchers relating to part payments previously made. The commencement and completion of works should invariably be recorded in the bills payments. In the case of works within the power of sanction of divisional officers it that each part payment voucher in respect of any one work shall show the number a total payments made up to the last preceding part payment voucher.

140. Ordinarily charges other than those relating to pay and allowances will be drawn in form no (E-21) referred to in paragraph 138, the only exceptions being those drawn on form nos. 14 and 1 20 and E-21(a)]. The Principal Auditor may, however, prescribe such other forms as he may cons necessary for special cases.

141. In the case of part payments to contractors the charges should be debited to the respective heads of account under "10—Forest" or "65—Capital Outlay on Forests", but the transactions should appear in the contractors' ledger as well as in the abstract (paragraphs 189 and 195), under a separate heading "part payment" and should not be mixed up with the items on account of advances. Part payments made from time to time will be entered in column 11 of the abstract of the contractors' ledger. Columns 9, 10, 11, 12, 13 and 14 will be completed every month. The recoveries will be shown in columns 7 and 8 once only when the account is finally settled when the balances in columns 13 and 14 will also be

squared. In order to check that part payments are within the sanctioned amount of the contract, the contract money should be shown in column 3 of the ledger.

NOTE—For the rules regarding advances to contractors, see paragraphs 158 and 159.

Record of sanction and expenditure

142. A detailed record of the sanction relating to each sanctioned work and the expenditure incurred thereon from time to time should be kept in a register in form no. 20 (E-23). F.A.C.49.

F.A.C. 50. 143. When a sanctioned work is completed all outstanding liabilities should be discharged as soon as possible and the account of the work should be closed. A completion report showing the amounts sanctioned and actually expended, in the same details as in the monthly accounts should then be submitted through the Principal Auditor to the conservator, who should forward it to the Local Government if the work was sanctioned by Government.

Payment to other departments

F.A.C. 47 and F.M.V. 288 144. Payments to other departments for value of supplies receive from, or service rendered by, them are regulated by the rules in Appendix IX of Volume V of the Handbook. Claims received sh be scrutinized, as far as possible, in the same way as those of contractors. Cash payments should be made only if so required b rules. In all other cases, if the claim is in order, the necessary adjustment entries should at once be made in the cash-book by cr to the department concerned and debit to the proper account head bill should be returned duly accepted (with the month of adjustm specified in the endorsement), and the duplicate copy of the bill (a copy of the endorsement of acceptance recorded thereon) shoul treated as the voucher supporting the entry in the cash-book.

NOTE—In the following cases the value of supplies made or services rendered is adjusted in the cash-book only on receipt of intimation from the Principal Auditor of the correct amount adjustable which is advised by him on receipt of debits or credits through the, exchange accounts; the invoices received should be returned duly accented :

(1) cost of medical stores or articles supplied by the Defence Department;

(2) cost of articles supplied by the Central Forest Research Institute and Map Office:

(3) amount of railway credit notes.

Rents

F.M.V. 332 145. The payment of rent for buildings occupied for public purposes is regulated b item no. 24 of Appendix X, Volume V of the Handbook and items 5 and 23 of Appendix IV of this volume.

NOTE—The powers of authorities of the department to sanction other regularly recurring expenditure are detailed in Appendix IV and Volume I of the Handbook.

Law charges

146. (i) The powers of sanction of the various sanctioning authorities are specified in appendix IV. F.M.V. 315.

(ii) The divisional officers should, if possible, report to the conservator before commencing proceedings in any grave or unusual criminal case.

(iii) Rules on the subject of engagement of and grant of remuneration to legal practitioners for the conduct of criminal cases are reproduced in the Forest Manual, article 278.

Printing charges

147. (i) The cost of printing work done at the Government Press or at one of its branches for the department will not be charged for, but all other printing work done at other presses will be paid for by the department.

(ii) The rules for local printing and supply of stationery are contained in the Uttar Pradesh Printing and Stationery Manual.

Cost of medicines

148. (i) The cost of medicines supplied in any year by the Government Medical Store-keeper is intimated to the divisional officer by the Principal Auditor (vide note to paragraph 144). It is charged to the head C. 5(e). F.M.V. 275 (ii).

(ii) When medicines which have been found to be useful in the treatment of malarious disorders are not supplied by the Medical Store-keeper, they may be purchased by divisional officers under the powers delegated to them, vide appendix IV and Volume I of the Handbook. F.M.V. 275 (iv).

Miscellaneous charges

149. Rules regarding certain miscellaneous charges incurred in the department will be found in the Forest Manual. They are supplementary to the rules contained in appendix X of Volume V of the Handbook.

CHAPTER X

General

150. The rules in Chapter XI of Volume V of the Handbook regarding advances are also applicable to the Forest Department. Under those rules and subject to the

conditions laid down in them government servants of the department are eligible for advances for the purpose of building, purchase, or repairs to a house, purchase of a motor car, motor boat, motor cycle, or other conveyances and miscellaneous advances under paragraph 249 of Volume V of the Handbook. The advances referred to in paragraphs 151 to 159 below are special to the department.

Advances to non-gazetted servants

151. Conservators may authorize an advance to the extent of one month's pay to the following classes of non-gazetted government servants on the permanent establishment serving under their orders : F.D.C. 66A.

(a) Government servants on the executive establishment.

(b) Clerks employed in range offices elsewhere than at the headquarters of divisional offices.

(c) Clerks and inferior staff who are required to accompany gazetted government servants on continuous tour likely to last for more than a month.

The scope of such advances should be limited to cases where the need for it arises out of the peculiar circumstances of service in the department, for instance, advances may be granted for the following purposes :

(i) To meet expenses in connection with equipment and purchase of provisions before proceeding or while on tour.

(ii) To meet expenses incurred on account·purchase of paddy or other grain, in localities when supplies are not readily available.

(iii) To meet expenses incurred on the purchase of articles and clothing on account of theft of property if the theft occurs on tour.

(iv) To meet medical expenses incurred by nongazetted government `servants on the permanent establishment on their own account or on account of members of their families.

152. Divisional officers may sanction an advance to the extent of one month's pay, not exceeding Rs.5 in each case, to the same classes of non-gazetted government

servants on the permanent establishment serving under their orders and on the same conditions as set out in paragraph 151.

F.D.C. 66A. 153. Advances of pay under paragraphs 151 and 152 above should be recovered in three equal installments, beginning with the month following that in which the advance is made.

Advances to disbursers

F.A.C. 28. 154. A subordinate who is not authorized to draw cheques (see paragraph 70) may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge.

F.A.C. 29. 155. When such a cash advance is made to a subordinate the amount of it must be charged at once in the cash-book of the officer making the advance, under "Forest advances" as an advance to the disburser concerned. Until cleared the advance should be held at the personal debit of the disburser.

F.A.C. 30. 156. The remittance of advances to disbursers by postal money orders is permissible where this course is found to be convenient (see rules in appendix III).

F.A.C. 30. 157. If advances are remitted by money order under paragraph 156, the post office receipt with the money order acknowledgment of the disburser concerned, will suffice as a payment voucher.

Advances to contractors

F.M.V. 209. 158. Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however, permitted in the following cases:

(a) Cases in which, in the interest of works, it is absolutely necessary to make petty advances. In such cases advances up to Rs.50 may be allowed by range officers and up to Rs.100 by divisional officers.

(b) In all other cases only with the sanction of the Local Government, who may, in exceptional circumstances, authorize such advances as may be deemed indispensable, taking the necessary precautions for securing government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

159. The amount advanced should be charged in the cash-book under the suspense head "Work advances", subordinate to "B—Conservancy and works" or "65—Capital outlay on Forests", the entry being supported by an acknowledgement by the payee in form no. 18 (E-21). When recovered (wholly or partially) from the contractor either by work done or in cash, the amount recovered should be credited in the cash-book under "Work advances, the numbers and dates of the items in which the advances so recovered were originally charged being quoted in the entry on the debtor side. If the recovery is for the value of the work done, such value should simultaneously be charged per contra to the appropriate head of accounts classification (paragraph 22) in the cash-book, and the charge supported by a voucher (detailing the work done and the rates) which should be signed by the contractor in token of the correctness of the credit given in his ledger account (paragraph 189) and completed as a payment voucher in other respects (paragraphs 137 and 138). F.A.C. 46.

NOTE—Payments "on account" and part payments, for works under paragraphs 138—141 are not treated as advances for the purposes of this paragraph and paragraph 158.

Intimation of advances

160. The authority sanctioning the advances referred to in paragraphs 150 to 152 should forward an advice of the sanction to the Principal Auditor. F.M.V. 196.

Entry in the accounts

F.A.C. 17. 161. All entries on account of advances on both sides of the cash-book and the cash account should be in red ink.

162. Advances to disbursers and contractors are entered in the accounts under "Forest advances" and "Works advances." See paragraphs 155 and 159.

163. Tour advances (inclusive of advances for travelling expenses granted to subordinate) are not debited to "Advances repayable", but are treated as final charges debitable to the tour and travelling expenses under the appropriate head of account viz., heads A(3). (5) and C(4) and (5). See clause (c) and the note under clause (e) of paragraph 249 of Volume V of the Handbook.

164. Advances not falling under the class referred to in paragraphs 162 and 163 above are recorded in the books of the forest officers under the head "Miscellaneous advances." They will be adjusted under the appropriate heads of account by the Principal Auditor.

165. The rules regarding the preparation of the ledger of disbursers and contractors will be found in paragraphs 189 to 194.

Irrecoverable advances

F.D.C. 72. 166. In the event of an advance or a portion of an advance proving irrecoverable, it m be written off under the head "Miscellaneous" under the orders of competent authori vide appendix IV and the rules in Volume I of the Handbook.

CHAPTER XI

General

167. The general rules regarding deposits are contained in Chapter XV of Volume V of the Handbook. The following paragraphs deal with the deposit transactions of the department.

Earnest Money and Security deposits

168. (a) Purchasers of forest produce required to furnish security money may deposit the same without limit with the forest officer. Similarly tenderers for works and miscellaneous purposes required to furnish security may deposit the security money with the forest officer provided that the amount of the security required does not exceed Rs. 1,000 in each case. (If the required security exceeds the above amount the tenderer should himself deposit the security money into the treasury or sub-treasury in accordance with the instructions laid down in paragraph 340(b)(i)(I) of Volume V of the Handbook.)

(b) The amount of security money deposited with the forest officer under clause (a) above, should at once be entered in the cash-book of the department and then remitted to the treasury or sub-treasury without undue delay.

The following procedure will be followed :

(1) The money realized will be entered in the departmental cash-book—

(a) on its receipt, on the debtor side as "Remittances from contractors and purchasers."

(b) on remittance to the treasury, on the creditor side as earnest money or security deposit.

In the treasury the amount will be treated as "Revenue Deposit."

* * * *

Schedules in support of the above transactions in Form E-14 after correcting the heading thereof to "Schedule of remittances of earnest money and security deposits to treasuries" will be sent by the divisional forest officer to the treasury concerned for verification, with a request to quote the serial number of the register of revenue deposits against the respective items. On return from the treasury officer the schedule will be submitted to the Accountant General either with or after the sub-mission of the monthly accounts, provided it is submitted before the end of the month, at the latest.

NOTE—Direct deposit’s into the treasury by the purchasers or tenderers do not enter the departmental cash-book.

(2) Deposits in the treasury will be accompanied by chalans in triplicate, one of which will be of coloured paper and headed "For use in Principal Auditor's office only". This will form the voucher to the entry in the cash-book and will be sent to the Principal Auditor with the monthly cash account. The duplicate copy of the chalan in the usual form will be retained by the forest officer for subsequent action where necessary under paragraph 346(b) of Volume V of the Handbook.

(3) The entry on the treasury chalan will be "Remittances from contractors and purchasers". Lump sum totals of earnest money and security remittances to the treasury will be entered in the monthly cash account (Form no. 3).

(c) If in any case a tendered is required to furnish "earnest money" along with his tender for contract he may deposit it with the forest officer if the amount does not exceed Rs. 1,000.

Otherwise he should deposit it into a treasury or sub treasury as laid down in clause (a) above. When deposited with the forest officer, the money will be dealt with as prescribed in clause (b) above.

168-A. (1) At the discretion of the forest officer earnest money or security may be accepted in one of the following forms:

(a) deposits in treasury;

(b) Government promissory notes or other Government paper; and

(c) Fixed deposits in bank—Fixed deposit receipts of the Imperial Bank of India will be accepted, which must be hypothecated to either the Chief Conservator of Forests or the Conservator of Forests or the Divisional Forest Officer concerned and will be held at the risk of the depositor, Government not being liable for any loss due to the failure of the bank or to any other cause. The depositor should deposit fresh security in the event of such a loss.

NOTE—Although deposit receipts of banks other than the Imperial Bank of India will not be accepted as security deposits, the parties concerned may be permitted to make either by a suitable deposit or guarantee arrangements with any bank which should deposit Government securities to cover the amount of security demanded with a margin of 5 per cent below the market value.

(2) Security deposits made under clause (a) of paragraph 168 above, may also be accepted in one of the following forms:

(i) Post office cash certificates, and

(ii) Deposits in post office savings bank.

It is not permissible to deposit ‘earnest money’ in either of these forms.

(3) In all cases the earnest money or security must be hypothecated to either the Chief Conservator of Forests or the Conservators of Forests or the Divisional Forest Officers.

(4) The custody of Government promissory notes and other Government paper will be regulated according to the orders contained in the Government Securities Manual.

(5) A receipt in form No. 2 will be issued in each case. of receipt of earnest money or security by a forest officer, whether such money is received in cash or in any other of the forms described above.

(6) In cases where security money is deposited in cash (either with the forest officer and remitted by him to the treasury, or direct into the treasury), it is permissible under Treasury Rule 7 to withdraw the amount from the treasury at the request of the depositor and invest it in any of the following forms:

(a) Government promissory notes, or other Government paper—under rules in Chapter VIII of the Government Securities Manual.

(b) Fixed deposits in the Imperial Bank of India—The receipts for the fixed deposits must be issued in the name of either the Chief Conservator of Forests or the Conservator of Forests or the Divisional Forest Officer concerned, which will be held at the risk of the depositor, Government not being liable for any loss due to the failure of the bank or any other cause. In the event of such a loss, the depositor must deposit fresh security acceptable under the rules.

(c) Post office cash certificate (d) Post office savings bank account	Under the rules for cash certificates and Savings Bank Accounts issued by the post office.

Earnest money deposits may also be similarly invested in forms (a) and (b) above.

NOTE—In no case should be money deposited with the forest officer be invested direct in any of the prescribed forms. It must be remitted to the treasury and then withdrawn for investment in accordance with the ordinary procedure, see paragraph 346(b), of the Financial Handbook, Volume V, Part I.

(7) Monies lying in the revenue deposit in the treasury, may be converted at the cost of the depositor into interest bearing securities provided:

(i) that the depositor has expressly desired this in writing, and

(ii) that the new form of security is one given under clause (6) above and is permissible under the terms of the agreement or bond.

The Divisional Forest Officer should thereafter endorse upon the original deposit receipt of the contractor.

"Received payment by transfer credit to Forest Remittances", and forward it to the treasury for adjustment.

(8) The money required for investment should be taken from the cash chest or by drawing a cheque against the drawing account of the division. The remittance for investment should be shown on the creditor side of the Divisional cash-book as "investment of cash security deposits in" (the form of the security should be named.)

NOTE—The Audit Office will classify the above payment under "Forest Remittances" which will thus cancel the credit under "Forest Remittances" appearing in the treasury accounts.

168-B. Transactions connected with interest bearing securities do not pass through the cash-book and consequently the regular accounts of the division. A register of the receipt and disposal of these securities should therefore be kept in form no. 20B and at the close of the year an account in Public Works Department form no. 86 should be prepared from this register for submiss`ion to the Principal Auditor. This account should be supported by (1) the acknowledgment (in original) of the depositors for securities returned or re-transferred to them during the year and (2) the certificate of the Divisional Forest Officer that all securities shown as outstanding in this account, or their acknowledgments by the authorized custodians (vide paragraph 168-A), are in his possession.

169. Refund of earnest money or security will be made from the treasury under the authority of an order endorsed in favour of the contractor by the forest officer upon the treasury chalan [vide paragraph 346(b) of Volume V of the Handbook]. If the lease to which the earnest money pertains concerns the accounts of more than one division, the sanction of the conservator is necessary. No part payment can ever be made, but the whole amount can be withdrawn from the treasury and part may be re-deposited. F.A.C. 37 F.M.V. 174

NOTE—Amounts up to Rs.500 may be refunded by money order if desired by the endorsing officer, provided that money order forms duly filled in are sent to the treasury with the chalan. The money order commission in such cases will be borne by the contractor.

Refunds of earnest money or security will be acknowledged by purchasers and others in form no. 18.

170. An account of all receipts and disposals of earnest money and security deposits will be kept either in form no. 20A or in form no. 20B. All deposits received on account of the purchase of forest produce will be entered in form no. 20A. All others (excluding securities entered in form no. A-12) will be entered in form no. 20B.

Forest Deposits

171. The following transactions of the department may be treated as forest deposits:

(i) Amounts deducted from the pay of subordinates on account of security deposits under the rules in Appendix I, which for any reason it may not be possible to pay into the post office savings bank for credit to the deposit account of the subordinate; these should be adjusted as soon as possible and not later than one month.

(ii) Fees received in advance with applications for shooting permits; these should be re-adjusted as soon as the person for whom a permit in respect of the particular shooting area should be issued has been selected, the amount deposited by the successful party being credited to the appropriate revenue head by debit to "Forest deposits" and other amounts refunded in cash as "Forest deposits".

(iii) Sums due to a contractor on the settlement of his accounts for a departmental work which he may refuse to accept, or delay in taking, after the final bill has been passed; such items should be settled with all expedition and a report submitted to the Principal Auditor once a quarter explaining why any case could not be settled.

(iv) Amounts of advances received by the Divisional Forest Officers from the Military Department in connection with the supplies of timber, etc., to the Defence Department.

"NOTE—For account rules regarding the execution of words by the Forest Department on behalf of local bodies, see Appendix V."

172. The amounts treated as forest deposits under paragraph 171 should, if realized in cash, be added to the cash balance of the forest officer concerned and used for current expenses as if they were drawn on cheques from the treasury. They should be classified in the cash-book as "Forest deposits—receipts." Amounts treated as

deposits under clause (iii) of paragraph 171 should be adjusted in the cash-book by debit to the head of expenditure on account of the work concerned and credit to "Forest deposits—Receipts." When repayments have to be made the amount should, if necessary, be drawn on cheques from the treasury and debited in the cash-book to "Forest deposits—payments."

173. Rules regarding the maintenance of the register of deposits will be found in paragraphs 198 and 199.

174. The amounts of deposits which lapse to Government under paragraph 351 of Volume V of the Handbook are adjusted by the Principal Auditor by credit to forest revenue under "X—Forests—Miscellaneous—Other sources." The Principal Auditor will communicate to the divisional officer the items so credited, and the latter will then make necessary entries in his cash-book for March and in the deposit register, (see paragraph 198), against the items concerned.

175. Deposits which lapse to Government should not be repaid without pre-audit by the Principal Auditor. Claims for such deposits should be prepared on form no. 18(E. 21) with full details of the month and year of original credit and of adjustment as forest revenue. The bill should be submitted for pre-audit to the Principal Auditor, who will authorize payment on ascertaining (i) that the item was really received; (ii) that it was credited to the Forest Revenue as lapsed; and (iii) that the claimant’s identity and title to the money are certified by the divisional officer. The amount will then be paid by the divisional officer in the ordinary way and charged in the cash-book as a refund of revenue and not debited to deposits, but the repayment should, however, be noted in the deposit register against the entry of its credit to the Forest Revenue so as to guard against a second repayment.

CHAPTER XII

General

176. (a) The rules in the foregoing chapters deal with the procedure to be followed in respect of the receipt of departmental revenue and other dues, the disposal of amounts collected, the payment of departmental charges, and the manner in which the transactions are to be recorded in the cash-book.

(b) The rules in this chapter deal with the incorporation of the accounts of subordinate officers in the divisional accounts, the subsidiary registers and returns maintained in the divisional office in connection with the different classes of transactions and the procedure to be followed in the closing of the monthly

divisional accounts and their transmission to the Principal Auditor and the conservator.

177. (i) The general principle in regard to the keeping of accounts by subordinate officers is that all detailed accounts of transactions connected with the working of the forests and office business are primarily maintained by the subordinate officer directly in charge, viz, all range officers, head clerks, and camp clerks of conservators and divisional officers and such other officers as circumstances may require. F.M.V. 165.

(ii) Range officers and other subordinates are held absolutely responsible for the upkeep and correctness of their accounts, but may on their own responsibility, delegate the writing up of the cash-book to their clerks.

Incorporation of subordinates' accounts

178. Before closing his accounts for a month the divisional officer must satisfy himself that the accounts of his subordinate officers for the month have been duly examined and truly and accurately incorporated in his own accounts. For this purpose the accounts of the latter should be received in the divisional office in time for the preparation of the divisional monthly accounts on the due date, vide paragraph 25. If they do not reach in time to be so incorporated they may be taken in the following month's divisional accounts, but such an occurrence should be avoided as far as possible. In the case of the accounts of March, however, the divisional officer must keep open his own accounts until receipt of all the accounts of rangers, and other disbursers, in order that all receipts and payments of the official year may, without exception, be brought into the accounts of the year. F.A.C. 58.

Cash account

F.A.C. 61. 179. The monthly cash account will be prepared in form no. 3 (E-7) from the cash-book. It should show in respect of the following items merely the totals for the mo and all other items of receipt or charge should be entered in detail—

(a) Debtor-side—(1) Cheques drawn; (2) recoveries of advances from contractors and disbursers, and of miscellaneous advances; (3) revenue received and credited in the cash-book under "X— Forests;" and (4) refunds of forest revenue taken by deduction from revenue.

(b) Creditor-side—(1) Remittances to treasuries; (2) advances made to contractors and disbursers and miscellaneous advances and (3) expenditure charged in the cash-book under "10—Forest" and "65—Capital outlay on Forests."

The divisional officer must sign a certificate at the foot of the monthly cash account to the effect that the lump sums shown agree with the details in the cash-book and also with other subsidiary returns concerned, after making allowance for—

(1) cash recoveries of service payments noted in the cash-book, but not shown in the cash account; and

(2) refunds of forest revenue charged in the cash-book but taken by deduction from revenue in the cash account.

When the divisional officer signs the accounts while on tour and cannot give the required certificate, he should furnish it separately as soon as he returns to headquarters.

NOTE—The subsidiary returns referred to are the following :

Form no. 5 (E-6) for cheques drawn (paragraph 84); form no. 22 (F-13) for payments and recoveries to contractors and disbursers (paragraph 195); form no. 24 and 25 [E-11 and E-11 (a)] for revenue received and Expenditure charged (paragraphs 182 and 186): and form no 26 (E. 14) for remittances to treasuries (paragraph 183).

180. Neither blank returns nor a forwarding letter will accompany the monthly account of any office. A note of forms that are blank will be made at the foot of cash account. F.M.V. 17

181. The copy of the cash account sent to the Principal Auditor, will be accompanied by vouchers for refunds and items of revenue adjusted by book transfer entered on the creditor side. F.M.V. 19(ii)

Classified abstract of revenue

182. (i) Divisional officers will ordinarily maintain the classified abstract of revenue in form 24(E-11) in the details laid down below. This register constitutes the divisional officer's means of checking the progress made in realizing the revenue shown in the various demand registers; accordingly the detail required for each item is only that sufficient for reference to the demand registers (see last sentence of paragraph 44). F.M.V. 207 F.A.C. 62 and 63.

(ii) All the items of revenue recorded in the cash-book for the month should be classified and arranged in the abstract in accordance with the classification prescribed in Appendix II.

(iii) Before signing the register each month, the divisional officer should check each item with the entries in the corresponding registers of revenue and call for explanations of any discrepancies and of items which have not appeared in any demand register. The registers of civil, criminal and compounded cases (departmental forms H-3 and H-1) will be treated as demand registers for this purpose. It will not be necessary to show each item of the subordinate cash-books separately, but items belonging to the same range, etc. and the same subsidiary register should be grouped into one entry. To facilitate check all entries appertaining to the same account head and the same demand register should be grouped together, and in such groups entries of revenue from outstandings should be separated from current revenue.

(iv) Entries not appearing in any subsidiary register must show full details as in the cash-book.

(v) A copy of the register will be sent to the Conservator, Kumaun Circle, unless otherwise ordered. An abstract showing only the total revenue under each sub-head [except as provided below in regard to the head R.-V(b)] will be sent to the Principal Auditor and to all Conservators, other than the Conservator, Kumaun Circle.

(vi) As regards revenue under the head R-V—Miscellaneous—details of recoveries of items of "rents of buildings and furniture", "recoveries of water-tax" and "contribution towards leave salary" should be given. For other important recoveries arising out of special orders details need not be given, but the total amount of each class of receipt should be given.

Schedule of remittances

F.A.C. 65.

183. A schedule of remittances of revenue to treasuries should be prepared in form no. 26 (E-14). The entries in this statement should show each item of remittance separately, and reference to these items should invariably be made against the entries in the last column of the consolidated treasury receipt (paragraph 185).

F.M.V. 210.

184. Details will be obtained from the subordinate and divisional cash-books supported by the original remittance chalans. Every item of remittance on a separate chalan will appear separately and the number and date of each chalan will be entered in the remarks column. A copy with the chalans will be sent to the Principal Auditor with the monthly accounts.

185. (i) On the first of each month (see paragraph 611 of Volume V of the Handbook) each treasury which has received forest remittances during the month sends to the divisional officer concerned a consolidated receipt showing details of each remittance separately.

F.M.V. 21.

(ii) On receipt of the consolidated treasury receipt the chalan entered in form no. 26(E-14) will be checked with those entered in the consolidated treasury receipt and those found in the consolidated treasury receipt will be marked off in the divisional register in form no. 26. A list of chalans entered in form no. 26, but not found in the consolidated treasury receipt will be made, and enquiries must at once be instituted with the treasury officer concerned, and, if possible, the discrepancies should be adjusted within the current month. At the same time against every item in the consolidated treasury receipt which has appeared in form no. 26 the corresponding item, number and date of the divisional cash-book will be entered.

(iii) Before forwarding the consolidated treasury receipt to the Principal Auditor a copy will be retained in the divisional office only of those items against which no entry of the corresponding item in the book has been made, and inquiries concerning such items must be instituted if they are not traced in the cash-book of the following month.

Classified abstract of expenditure

186. (1) The classified abstract of expenditure in form no. 25[E-11(a)] constitutes the principal means of check over expenditure for the divisional officer, conservator and the Principal Auditor, both as regards appropriation under each account head and administrative

F.M.V. 108 and F.A.C. 6 and 63.

sanction for each item.

(2) Sufficient details should be given in column 3 to admit of the main points of each transaction being readily ascertained without reference to the detailed voucher.

(3) The register number and date of the sanction of the competent authority for all works or operations should be quoted after the item in column 3.

(4) Unless the charges are drawn on form no. 19 [E-21(a)], the progressive cost of any particular work, the expenditure on which is spread over two or more months, should be disclosed for purposes of check by bringing forward the total previous expenditure in the remarks column of the form against the fresh entry in column 3.

(5) If the copy for the Principal Auditor is made separately instead of by duplication on a typewriter, the requirements of clauses (2), (3) and (4) need not be applied to items for which a voucher is sent to the Principal Auditor and clauses (3) and (4) do not apply to the office copy.

(6) Separate classified abstracts will be prepared for "revenue" and "capital" (separately for heads "10—Forest and 65—Capital Outlay on Forests") expenditure as defined in paragraph 95.

(7) A copy of the abstract should be submitted monthly to the conservator.

F.M.V. 208.

187. A copy of the abstract will be sent to the Principal Auditor with the monthly cash account. It will be accompanied by vouchers for each item of expenditure above Rs.1,000 entered in the classified abstract, and for all charges of whatever amount for pay and travelling allowance of both permanent and temporary establishments; also for all items of expenditure adjusted by book transfer with other departments. Vouchers for items of Rs.1,000 and under must be forthcoming before the account is signed. They will be cancelled and be kept in the divisional office for three complete financial years.

188. The certificate at the end of the form of classified abstract should be signed by the divisional officer after he has satisfied himself that their requirements have been complied with.

Ledger of advances

189. A ledger should be maintained by the divisional officer in form no. 21(E-12) for all accounts with contractors and disbursers. On the debtor-side will be entered all payments of bills passed to their credit and all sums repaid by them in cash. F.A.C. 67.

190. Only one account is opened with each disburser, but in the case of contractors a separate account should be kept with each person in respect of each work. F.A.C. 68.

191. When examining the cash-books of subordinate disbursing officers (paragraph 178), it should be seen that the opening and closing cash balances in the cash account of each disburser agree with the balances shown as outstanding against him in the ledger at the commencement and the close of each month. F.A.C. 31.

192. Each item charged in the cash-book under "forest advances", or "work advances" should be posted at once in the ledger; and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done, or expenditure incurred, should be set off against the amount due from the contractor or disburser as shown in his account in the ledger. The ledger account will thus be a running account with each contractor and disburser, from which the amount due by him or to him can always be easily ascertained. F.A.C. 69.

193. The account of each contractor and disburser should be balanced and signed by the divisional officer on the last day of each month in which any transaction takes place, unless the conservator directs that this should be done at other stated intervals. F.A.C. 70.

194. The pages in the ledger should be numbered consecutively, and there should be an index to the accounts it contains. Each new account opened should be assigned a number which should be appropriate to that particular account until it is finally closed, the numbering being in a continuous sequence through successive years. F.A.C. 71.

Monthly abstract of the ledger

F.A.C. 72. 195. An abstract of the contractors' and disbursers' ledger accounts should be prepared monthly in form no. 22(E-13), and, with the supporting vouchers it shou be submitted in original to the conservator on the same day on which the monthly

accounts are sent to the Principal Auditor (paragraph 200). In this abstract should shown in consecutive order first the contractors' accounts and then the disbursers' accounts. The columns should be totalled separately for contractors' and disburser accounts and a grand total of all accounts should be given at the foot of the abstra

F.A.C. 73. 196. The abstract for March in each year should be accompanied by a brief statem explaining the circumstances under which each item outstanding for more than twelve months remains unadjusted, and the steps which have been taken with a vi to its early clearance.

F.A.C. 74. 197. The conservator should within ten days of receipt in his office, pass the abstr on to the Principal Auditor, after examining them and making therefrom such note for information and guidance as might appear to him desirable or necessary.

Register of forest deposits

198. A record of the transactions relating to forest deposits should be maintained in the divisional office in a register in form no 23. The register should show month by month the details of receipt and adjustments and the closing balance of each separate deposit item. It should be written up monthly before the divisional accounts are submitted to the Principal Auditor.

NOTE—For account rules regarding the execution of works by the Forest Department on behalf of local bodies, see Appendix V.

199. Annually, on June 1, a copy of the deposit register for the whole year should be prepared and submitted to the Principal Auditor, clearly pointing out in the "Remarks" column the particular items which have lapsed under paragraph 351 of Volume V of the Handbook.

Monthly accounts

200. A copy of the monthly register of cheques form no. 5(E-6), prescribed in paragraph 84 should be submitted by the divisional officer to the Principal Auditor on the last day of each month. The remaining accounts of the month consisting of the following returns should be submitted on or before the dates F.A.C. 59.

laid down in paragraph 201.

(1) Monthly cash account, form no. 3(E-7).

(2) Classified abstracts of revenue and expenditure, form nos. 24 and 25 [E-11 and 11(a)].

(3) Schedule of remittances of revenue to treasuries, form no. 26 (E-14.)

They should be accompanied by all vouchers others than those which the divisional officer is authorized to cancel after payment (paragraph 187) including all treasury receipts (chalans) for revenue paid into treasuries.

201. (i) The 10th of each month is the latest date permissible for the despatch of the monthly accounts from any divisional office to the Principal Auditor. The accounts of each division must be despatched on the earliest possible date and in no case later than the date for each division given in the sub-joined table. F.M.V. 167

Table of latest dates for despatch of monthly accounts:

Circle	Division	Date
General Direction Western.	General Direction Dehra Dun Saharanpur Lansdowne	10th of the month. 8th of the month.
Circle	Division	Date
	Direction	8th of the month
Western Kumaun	Ramnagar Other divisions Naini Tal Direction	9th of the month. 10th of the month. 8th of the month. 10th of the month.

	Other division	5th of the month.
Gonda 5th	Gonda	6th of the month.
Eastern	Pilibhit	8th of the month.
Pilibhit 6th	Behraich	10th of the month.
Behraich	Direction division	10th of the month.
Direction division 8th	Other division	
Other division 10th	All division	
Working plan 10th		
all divisions 10th		

(ii) In the case of the accounts of March, a maximum extension of ten days is permitted beyond the dates fixed in the above table.

F.A.C. 60. 202. For special reasons, the divisional officer may authorize a few days' delay in the submission of accounts but if they are not despatched on or before the 15th of the following month, an explanation of the cause of delay must invariably be forwarded to the Principal Auditor on that date.

203. When specially asked by the Principal Auditor to do so the divisional officer should on the 4th month communicate to him the totals of receipts and expenditure under the following heads:

Receipts	Expenditure
(1) X—Forests.	(8) 10—Forests.
(2) Income-tax.	(9) 65-A Capital outlay on forests.
(3) Posts and Telegraphs.	(10) Defence services.
(4) Defence services.	(11) Railways.
(5) Railways.	(12) Other debt and remittance.
(6) Other debt and remittance.	(13) Grand total of expenditure.

(7) Grand total of receipts.	

NOTE—For the accounts of March the totals should be communicated if so desired by the Principal Auditor as early as possible before the date fixed for submission of accounts.

204. All accounts sent to the Principal Auditor must be in English and the requisite particulars must be entered in English on all vernacular vouchers and signed by the divisional officer when they are forwarded for audit in support of charges entered in the divisional monthly accounts. F.M. 168.

205. In addition to the accounts prescribed above such accounts of revenue due and outstanding, and of timber transactions should be submitted by the divisional officer as the Principal Auditor may from time to time direct. Copies of all such directions will be forwarded by the Principal Auditors to the conservator. F.A.C. 66.

206. Errors in accounts can be corrected only in accordance with the rules in paragraph 31. F.A.C. 66A.

Summaries of revenue and expenditure

207. After completing the examination of the monthly accounts of each circle, the Principal Auditor prepares summaries of revenue and expenditure for the General Direction Division and for the different divisions in each circle in form no. 27. A copy of the return is furnished monthly to the conservator of the circle concerned. F.D.C. 60.

208. The Conservator will furnish monthly, in form no. 28 to each divisional officer an extract from form no. 27 of the portion pertaining to his division.

209. The Principal Auditor will prepare annual reports forms (nos. F.D.C. 24 and 27) for the circle under his audit and forward them to the conservator. Paise will not be shown in annual forms but will be rounded off to the nearest rupee. These forms will be inserted in the annual report over the Principal Auditor's signatures. F.D.C. VII 78(ii).

CHAPTER XIII

Objection statement

210. The results of the audit of bills and accounts will be communicated by the Principal Auditor to the divisional officer, in objection statements in form no. 29 (E-22). F.A.C. 80.

211. The objection statement should be returned in original within two weeks of its receipt, through the conservator who should note all corrections and alterations in his copies of the divisional classified abstracts of revenue and expenditure (paragraphs 182 and 186). F.A.C. 81. F.M.V. 242

In the case of Garhwal Forest Division the objection statement should be returned within four weeks of its receipt.

212. Divisional offices will keep a copy of all objections which contain important audit rulings in a bound register of form no. 29. F.M.V. 242.

213. Objections to subordinate accounts will be entered on the original accounts and a fair copy of the objections will be sent to the subordinate office in form no. 29, which will be returned to the divisional office in original, a copy of all objections containing important audit rulings being retained in the subordinate office. F.M.V. 242.

214. Copies will not be kept in divisional offices of the half margin memoranda of objection unless they contain instructions for future guidance. F.M.V. 242.

215. All items in form no. 29 will be serially numbered and the authority on which the objection is based will invariably be given in column 6 by a reference to the relevant financial or other rules. F.M.V. 243.

F.A.C. 82. 216. A list will be forwarded by the Principal Auditor to the conservator each month showing the dates on which the objection statements were sent to each divisional office.

F.A.C. 82. 217. The list referred to in paragraph 216 should be completed and sent back to the Principal Auditor by the conservator after all the objection statements for the month have been returned.

List of Appendices

Appendix

APPENDIX I

(See PARAGRAPH 14)

Rules for securities of Forest Subordinates

Section 1

1. All members of subordinate services in the department who have the custody of government monies or stores or valuables or who deal with the collection of Forest revenue must furnish security except where exemption may be made under the general or special orders of the Government. The general principal to be observed in regard to the requiring of security is that no government servant should be entrusted with money, stores, or valuables who does not furnish security. The security taken in respect of cash or valuables should be equal to the maximum amount which the government servant concerned ordinarily has in his hands at one time and the amount of cash or valuables left in the hands of a government servant should not save in very special circumstances be more than the amount of security taken. In respect of stores in the custody of a government servant, the amount, of security shall be a suitable percentage of the maximum value of stores determined by the conservator according to the circumstances in each case.

NOTE—The provisions of note 3 to paragraph 69 and of paragraph 69-A and 69-B of Volume V of the Handbook are also applicable to the department.

1-A. Subject to the conditions laid down in rule 1, the amount of security shall be regulated by the conservator according to the circumstances and local conditions in each case.

2. Immediately any member of the subordinate service is called upon to furnish security he must sign an agreement in department form no. A-11, which lays down the conditions under which the security may be confiscated or returned to the

depositor. The forms in which security may be furnished are laid down in paragraph 71, Volume V of the Handbook.

NOTE 1—Full details regarding the nature of the security furnished should be entered in the schedule appended to the agreement. If, however, the executant is permitted to change the nature of the security from one form to another it is not necessary to alter the schedule every time a change is made, but a copy of the order permitting the change should be annexed to the agreement.

NOTE 2—The security bond of a Forest subordinate should be returned to the depositor or his legal representative as soon as the security has been refunded to him.

NOTE 3—The surety bond should be returned when asked for if any of the following events occur:

(a) the surety gives notice of withdrawal from any further surety ship, provided that the amount of the security for which he originally stood surety has been deposited in full by the forest employee concerned;

(b) the forest subordinate quits service, provided that before quitting he has deposited the whole of the security which he was required to furnish, and

(c) return of the subordinate's security money by the Forest Department.

3. (a) If the security is given in cash the depositor should be advised to deposit the money in the Post Office Savings Bank indicated by the divisional officer, and pledge it to the divisional officer as a security deposit in accordance with the Post Office Savings Bank security deposit rules. If, however, the amount of security furnished exceeds the maximum limit for a Post Office Savings Bank account, the money may be invested in any other prescribed forms of security. In investing the money the provisions of paragraph 71 of Volume V of the Handbook should be kept in view.

(b) If the security is given in any of the forms of government paper permitted by paragraph 71 of Volume V of the Handbook, it must be deposited with the Government in accordance with the rules laid down in Chapter VIII of the Government Securities Manual and in the Post Office Guide.

NOTE—Five-year Post Office Cash Certificates may be deposited in the treasury or kept in the iron safe of the head clerk or the head assistant as the conservator may direct.

4. If a subordinate cannot furnish the whole amount of the security in one instalment he will be required to deposit such portion (if any) as he is able to

furnish in one instalment, either in cash or in any other form prescribed in rules 2 and 3 above. He will deposit the balance in the Post Office Savings Bank indicated by the divisional officer by monthly instalments, which will be deducted from his salary and paid into the Savings Bank, at the following rates:

(a) Government servants drawing up to and including Rs.19 per mensem at six paise in the rupee (i.e. 6 per cent.).

(b) Government servants drawing above Rs.19 per mensem at a flat rate of 10 per cent:

Provided that the deductions will be rounded off to the nearest rupee, the minimum deduction being a rupee and the first instalment not being less than two rupees.

5. (a) Every government servant, who under rule (4) pays a portion of the whole amount of the security due from him by instalments, shall give a security bond in departmental form no. A-11 (a) for the full amount due, deducting such amount as he may have already deposited at the time these rules come into force.

(b) In all cases the sureties must be approved by the divisional officer in consultation with the district officer.

(c) The divisional officer should similarly verify every five years the existence and reliability of the sureties.

6. On opening his deposit account in the Post Office Savings Bank, each depositor must fill in and send to the Post Master, through the divisional officer, a letter pledging the amount of his deposits, past and future, to the divisional officer in the form prescribed for pledged security deposit according to the Post Office Savings Bank Rules.

7. A register of security should be kept in the divisional office in departmental form no. A-12.

8. Security bonds or mortgage-deeds given as security in connexion with the employment of treasurers, cashiers or clerks charged with the disbursement of money or the custody of securities may be executed by the head of the office.

NOTE—The provisions of paragraphs 72 and 73 of Volume V of the Handbook are also applicable to the department, and should be observed.

II—Rules regarding deduction and adjustment of money on account of security furnished by forest subordinates, Uttar Pradesh.

1. The divisional officer shall be responsible that the monthly security deductions are regularly made and entered in the departmental form no. A-13, an abstract of which for the current year in form no. A-13 (a) will form part of the tour records.

2. The divisional officer will every month exclude from the amounts of the cheques, which he issues for salaries, all the deductions to be made on account of security deposits and will then remit the aggregate amount of such deductions, minus those referred to in rule 5 to the Post Office Savings Bank by a cheque payable to the Post Master and forwarded with a nominal list of the various deposits to be made. Any portion of the amount of the cheque, which cannot for any reason be accepted in deposit and is in consequence returned by the Post Master, will be at once entered on the debit side of the divisional office daily cash-book and added to the divisional office cash balance. Simultaneously, the amount will be entered in form no. 23 vide paragraph 198 of the Forest Account Rules.

3. The divisional officer will each month compare the savings bank pass-books with the register of deposits and submit a certificate in departmental form no. A-13 (b) to that effect to the conservator along with the monthly account.

4. Once a year, on 1st August, or as soon as practicable after the pass-books have been balanced by the *Post Office, a return in departmental form no. A-13 (a) will be sent to each range officer, showing the amount standing to the credit of each individual serving in the range from whom cash security is taken. Should any one question the correctness of his account, the range officer will at once make the necessary reference to the divisional officer.

5. In regard to those men whose pass-books, owing to recent transfer, have not yet been received from their previous division usual deduction for security deposit will not be made from the salary cheque.

On the receipt of the pass-books, the deposits in arrear will be deducted from the next pay bills and sent to the post office in addition to the deductions on account of the current month.

*NOTE—The pass-books should be sent annually to the post office for this purpose on 15th June.

6. In the case of men absent on leave, the several deductions overdue from them on account of security will be made on the first occasion on which their arrears of pay are disbursed.

7. When the pass-book of any depositor is complete, the Post Master will be asked officially in writing to open a new one, transferring to it the amount of the used up book. On no consideration whatsoever will the amount of the latter be withdrawn and then paid back into the post office in order to start a new account. There will

thus be no handling of money in beginning a new pass-book. No individual will have more than one security deposit account and consequently a new paas-book will not be started until the pass-book in use is quite filled up.

8. In the event of a depositor being transferred to a post to which no responsibility in respect of money is attached, further deductions from salary will cease, but the amount in deposit will continue to be pledged to Government.

9. As soon as the amount in deposit is sufficient the depositor may, at his option let the money remain in the Post Office Savings Bank, or request that government paper to the extent of as many hundreds of rupees of stock as the sum at his credit admits shall be purchased on his behalf.

The balance of the deposit after purchase of the promissory notes shall remain in the Post Office Savings Bank. Such governments paper shall be left in the custody of the Reserve Bank of India. The depositor will receive the interest accruing on his paper. The procedure to be followed in the purchase and custody of government paper is fully described in Chapter VIII of the Government Securities Manual.

10. All correspondence and other papers connected with the subject of security deposits will be signed by the divisional officer alone, never under any circumstances by any clerk.

APPENDIX II

(See PARAGRAPHS 22, 55 AND 128)

Classification of Forest Revenue and Expenditure

PART I

The following are the minor heads prescribed for the classification of Forest receipts and expenditure:

REVENUE

Major Heads	Minor Heads
X—Forest	I—Timber and other produce

	removed from the forests by Govt. agency.
	II—Timber and other produce removed from the forests by consumers and purchasers.
	III—Drift and waif wood, and confiscated forest produce.
	IV—Revenue from forests not managed by the Government.
	V—Miscellaneous.
	VI—Receipts in England.
	VII—Loss or Gain by Exchange (1).
	VIII—Deduct Refunds.

EXPENDITURE

A—Direct Demands on the Revenue

Major Heads	Minor Heads
10—Forest	A—General Direction.
	B—Conservancy and Works.
	C—Establishment.
	D—Interest on Capital (3).
	E—Changes in England (2).
	F—Loss or Gain by Exchange (1).

Explanatory Notes

(1) All receipts and disbursements in the United Kingdom on behalf of the Government are finally brought to account on the books of the Accountant General, Uttar Pradesh, under the appropriate heads of account concerned. This

minor heads is intended to exhibit the loss or gain by exchange in these transactions between the United Kingdom and the Government.

(2) Such expenditure consists of payments on account of—

(1) leave salaries and deputation pay,

(2) sterling overseas pay,

(3) stores for India, and

(4) other charges.

Hitherto provision for expenditure falling under items (l), (2) and (4) was excluded from departmental budgets and included in a separate demand, the expenditure under which was booked in the Home accounts and controlled by the High Commissioner or the Secretary of State for India, while provision in connection with item (3) was made under the relevant Indian grants and expenditure was booked in the Indian accounts. The above arrangement has ceased under the new constitution and has been replaced from 1st April, 1937, by one under which all transactions in England are transferred to India through the remittance accounts for incorporation under the appropriate major, minor and sub-heads in the Indian accounts. A new minor head, "Charges in England," with the four sub-heads mentioned above, has, therefore, been introduced with effect from 1937-38 under various major heads of accounts, and budgeting officers are required to frame estimates and control expenditure under these sub-heads and to submit them, with their usual budget estimates, to Government in the Finance Department through the Accountant General, Uttar Pradesh. These estimates will be intimated to the High Commissioner for India or the Secretary of State at the commencement of each financial year.

Under the budgeting arrangement previous to April, 1937, the officers indenting stores through the High Commissioner were required to place the requisite funds at the disposal of the latter at the time the indent is sent. Under the new arrangement, however, it is not necessary to do so. Now the officer making the purchase should only intimate to the High Commissioner the details of the budget allotment in the Indian grant concerned to which the cost will be taken. In other respects the procedure for obtaining stores from the United Kingdom laid down in paragraph 8 of Appendix X to the Financial Handbook, Volume V, is applicable.

(3) This head should record the interest on capital outlay on individual forest schemes which is specifically met from borrowed funds.

Major Heads	Minor Heads

65—Capital outlay on forests (1)	Organization, Improvement and Extension of Forests.
	Communications and Buildings, Railways and Tramways.
	Live-stock, Stores and Tools and Plant.
	Establishment.
	Suspense.
	Charges in England (3).
	Loss or Gain by Exchange.
	Deduct Receipts and Recoveries on Capital Account (2).

Explanatory notes

(1) This head is intended for exhibition of expenditure of a capital nature in the Forest Department which is met from borrowed funds. Other Forest expenditure of a capital nature in the Forest Department which is not met from borrowed funds, is not recognized as such in regular accounts and is debited initially and finally to "10—Forest."

(2) This head will be credited with the recoveries of expenditure previously debited to the capital major head when the recoveries cannot conveniently be taken to any other minor head.

(3) See explanatory note (2) under head "10—Forest".

PART II

The following are the prescribed subordinate heads into which revenue and expenditure should be classified in the Accounts and the Budget of the department:

Revenue—X—Forests

R.I.—Timber and other produce removed from the forests by Government Agency

R.I. a—Timber

Revenue on timber of all kinds cut or collected in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting removing or purchasing which are charged to B.I.a and B.8.g.

Example

Payments under contract agreements for lost, missing or burnt logs, sleepers or other timber (see R.V.a.)

R.I.b–Firewood and Charcoal

Revenue on all firewood and charcoal cut or collected or manufactured in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to B.I.b. and B.8.g.

Example

Payments under contract agreements for lost, missing or burnt·firewood and charcoal (see R.V.a.)

R.I.c—Bamboos

Revenue on all bamboos cut or collected or removed from the forests by Government agency, or purchased by Government and the expenses of cutting, collecting, removing or purchasing which are charged to B.I.c.

Example

Payments under contract agreements for lost, missing or burnt bamboos (see R.V.a.)

R. I. d—Resin

All revenue from resin.

R. I. e—Grass and other minor produce

Revenue on all produce other than timber, firewood, charcoal, bamboos, or resin cut or collected in or removed from the forests by Government agency, or

purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to B. I. e.

Examples

Payments under contract agreements for lost, missing or burnt grass or other minor produce (see R. V. a.).

Sale proceeds of hay, etc. etc.

R. II—Timber and other produce removed from the forests by consumers or purchasers

R. II. a—Timber

Revenue on timber of all kinds removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses for marking or girdling or temporary revenue collecting establishments be incurred by Government on such timber, they would be charged to B. 2 (see that head).]

Examples

Payments for the valuation of timber on land applied for cultivation.

R. II. b—Firewood and Charcoal

Revenue on firewood and charcoal removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses for marking or girdling be incurred by Government on such firewood and charcoal, they would be charged to B. 2 (see that head)].

Examples

Sale-proceeds of firewood and brushwood sold to contractors from the plains rakhs.

Sale-proceeds of firewood and brushwood sold standing on forest or waste land sold, granted or leased for cultivation.

R. II. c—Bamboos

Revenue on bamboos removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such bamboos, they would be charged to B. 2 (see that head).]

R. II. d—Grazing and Fodder grass

Revenue on grazing and fodder grass removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such grazing and fodder grass, they would be charged to B. 2 (see that head).]

Examples

Sale-proceeds of grazing leases, and of grazing and grass cutting permits.

R. II. e—Other minor produce

Revenue on all produce other than timber, firewood, charcoal, bamboos, grazing and fodder grass removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such produce they would be charged to B. 2 (see that head).]

Examples

Sale-proceeds of cardamom leases.

" of skins, horns and manure.

R. III.–Drift and waif wood and confiscated forest produce

Revenue on all unclaimed drift and waif timber and on confiscated timber and produce of all kinds, whether transferred to Government account or not. Recoveries from owners of salvage expenses on claimed drift timbers.

R. IV.–Revenue from forests not managed by Government

Duty on foreign timber and other forest-produce, such as:

Boom dues on timber from non-Government Forests.

Rafting fees on timber from non-Government Forests.

R. V.–Miscellaneous

R. V. a–Fines and forfeitures

Fines—Realization by fines inflicted under a Magistrate's order when credited to Forest Revenue.

Forfeitures—Of deposits for non-fulfilment of agreement.

By securities for non-fulfilment of agreement.

All payments for non-fulfilment of agreement other than those mentioned under R. I. a, b, c, e.

R. V. b.—Refunds and other sources

All revenue which does not fall under any other head.

All sums accepted as compensation for offences compounded by Forests officers. All such sums should be classified as revenue of the forest damaged, since such receipt is not a fine but the recovery of the cost of specific damage done and should be treated accordingly.

Refunds by the payees of sums previously disbursed by the Department.

Examples

Sale-proceeds of forest lands and buildings (not exceeding Rs. 50,000) for which the Forest Department had to incur expenditure (any special and non-recurring receipts from forest land and buildings exceeding Rs. 50,000 unconnected with expenditure previously debited to a capital head shall be credited to "LI—Extraordinary."

Rent of land under temporary cultivation.

Rent of wells, watercourses, water mills, depots, shops.

Fees on registration of property marks.

Fees on duplicate permits.

Pass and removed permit fees.

Sale-proceeds of fishing contracts or leases.

Sale-proceeds of licences to catch hawks.

Sale-proceed of hunting and shooting permit.

Sale-proceeds of condemned tents, furniture and other stores, also of condemned live-stock, tools and plant.

Sale-proceeds of confiscated impliments and other articles which are not "forest produced'' (see R. III).

Cost of delivering timber at railway stations when separately charged.

Price of stores lost and paid for by workmen, contractors or establishment.

Sale of boiler ashes.

R. V. c.—(1) Rents of buildings and furniture.

(2) Recoveries of water-tax.

R. V. d.—Water-tax on residential buildings.

R. V. e.—Recoveries of cost of Government establishment from private bodies.

R. V. f.—Contributions towards leave salary.

R. V. g.—Passage contribution.

R. VI—Receipts in England.

R. VII—Loss or gain by exchange.

R. VIII—Deduct Refunds.

Refunds of forest revenue to be adjusted by deduction from receipts.

Refunds on account of rents of buildings.

EXPENDITURE—10—Forest

A—GENERAL DIRECTION

1. Pay of Officers:

(a) Chief Conservator of Forests (non-voted).

(b) Forest Engineer (non-voted).

2. Pay of Establishment:

(a)Clerks.

(b) Servants.

3. Allowances and Honoraria:

(a) Cost of passage (non-voted).

(b) Travelling allowance (voted).

(c) Travelling allowance (non-voted).

(d) House rent and other allowances.

4. Grants-in-aid.

5. Contingencies (non-contract):

(a) Carriage of tents and records.

(b) Other charges.

B—CONSERVANCY AND WORKS

B.I.—Forest produce extracted by Government agency.

B.I.a.—Timber.

All charges for work connected with the cutting or collecting of timber in and removal of timber from the forest by Government agency.

Examples

Marking, felling, logging, sawing, measuring, moving, extracting by paths, slides or otherwise, launching, catching, landing, classifying, stacking, guarding and preserving timber.

Blasting or otherwise clearing river-beds for the extraction of timber.

Commission to coolie-chowdris in connexion with any such work.

Making and repair of boats used on timber works.

Construction and repair of temporary buildings in connexion with timber works.

Construction and repair of temporary roads, slides and tramways for extracting timber.

Clearing and fencing timber depots.

Advertisement and notice of timber sales.

Compensation on account of land temporarily taken up for timber works.

Compensation on account of damage done by timber works.

Thinning and cutting out of inferior. species, where the operations form part of the main exploitation prescribed and yield principally timber (B. I b. and B. 8 g).

Cutting out of burnt trees, where the operation is a profitable one and yield principally timber (B. I b. and B. 8 g).

Pay and travelling allowance of temporary establishment employed on timber works.

Expenses in connexion with accidents to workmen and others.

Repairs of tools, stores and plant used on timber works.

Carriage of tools, stores and plant used on timber works otherwise than on first receipt or on transfer from one division to another (see B. 6 c).

Watching timber supposed to be stolen.

B.I.b.—Firewood and charcoal

All charges for work connected with the cutting or collecting of firewood, the manufacturing of charcoal, or the removal of firewood and charcoal from the forests by Government agency.

Examples

As under B. I a; but for fuel and charcoal intead of for timber.

Weghment of fuel and charcoal, also cost of bags, baskets, etc. for the storage or transport of the same.

Thinning and cutting out of inferior species, where the operations form part of the main exploitation prescribed and yields principally firewood and charcoal (see B. I A and B. 8 g).

Cutting out of burnt trees and shrubs or brustwood, where the operation is a profitable one and yield principally firewood and charcoal (see B. I A and B. 8 g).

B.I.c.—Bamboos

All charges for work connected with the cutting or collecting or the removal of bamboos from the forests by Government agency.

Examples

As under B. I. a: but for bamboos instead of for timber.

B. I. d.—Resin

Charges for resin.

B. I. e. Grass and other minor produce

All charges for work connected with the collection in or removal from the forests by Government agency of grass and of produce other than timber, firewood, charcoal, bamboos and resin.

Examples

As under B. I. a. but for grass and minor produce instead of timber.

Collection of myrobalans.

Collection of stag’s horns.

Weighment of minor produce.

Rearing of lac.

Rearing of silkworms and sale of cocoons.

Watching produce supposed to be stolen.

B. 2.—Forest produce extracted by other agency

All incidental charges in connection with the removal of produce of all kinds from thc forest by consumers or purchasers.

All charges incurred in connection with produce given free or under privileges or to right-holders.

Examples

Marking trees or other produce for removal.

Marking out areas from which produce may be removed.

Pay and travelling allowance and uniforms of temporary establishment employed to supervise removals, issue permits or to guard grass preserves, as well as incidental charges connected with the formation of the preserves.

Erection and repair of temporary huts for such establishment.

Construction and repair of temporary roads, bridges or other works. When used solely or mainly for the removal of produce by purchasers.

Commission paid for collecting revenue classified under R. II.

Payment of fees to lambardars and others for collecting grazing dues.

Payment of tahsil establishments entertained for keeping account of grazing dues collected.

Cost of lamp-oil at Revenue chaukis.

Payment for assistance by seizing and impounding cattle.

B. 3—Drift and waif wood and confiscated forest produce.

Charges in connexion with drift and waif timber including amounts paid for salving, claimed and unclaimed drift wood, collecting, moving, storing and disposing of such timber.

Charges in connexion with confiscated forest produce of all kinds.

Examples

Pay and travelling allowance and uniforms of temporary estabalishment employed on drift timber works, and on rivers.

Repairs of tools, stores and plant used on such works.

Carriage of tools, stores and plant used on such works, otherwise than on first receipt or on transfer from one division to another (see B. 6. c).

Watching produce supposed to be stolen.

Carriage of confiscated produce.

B. 4—Payment and charges on account of collection of revenue from private forests not managed by Government.

Examples

Pay and uniform for temporary establishments engaged in the protection or collecting of foreign timber.

Cost of collecting non-Government timber at the booms, construction and repairs, etc. of a boom.

B. 5—Rent of leased forests and payments to share-holders in forests managed by Government.

Examples

Payments for Banda and Gorakhpur shared forests.

B. 6—Live-stock, stores, tools and plant

B. 6 a—Purchase of cattle

Examples

Purchase of elephants, buffaloes, bullocks, mules and well-cattle.

B. 6. b—Feed and keep of cattle

Examples

Feed and keep of elephants, buffaloes, bullocks, mules and well-cattle.

Medicines and vetrinary charges.

Pay and uniform of establishment in charge of live-stock, Rent of grounds for stabling elephants and other animals.

Ferry hire for elephants and elephant gear.

B. 6. c—Stores, tools and plant

Purchase in India (and repairs) of tools, stores and plant of all kinds and for whatever purpose obtained [Charges for carriage on first receipt or on transfer from one division to another to be debited to B. 6. c other charges for carriage to be debited to works (see instructions under other heads)].

Purchase of petty stores such as paint, ironmongery, etc. should be charged to the work concerned.

Examples

Carts, mining tools, crow-bars, spades, pickaxes, phowrah, saws, files, saw-sets, badges, taxes, marking hammers, and other marking implements.

Surveying and mathematical instruments, measurers. Elephant gear.

Arms and accoutrements.

Tents and apparatus belonging thereto, such as ropes and saleetas.

Furniture for rest-houses.

Office furniture including tables, chairs, almirahs, boxes, carpets, locks, keys, weighing-machines.

Repairs of rest-house and office furniture and tents, carriage of stores, etc. on first receipt.

B. 7.—Communications and buildings

B. 7. a Roads and bridges

Construction and repair of permanent and semi-permanent roads, paths, bridges, tramways, and timber slides, i.e. of such as are not classed as "temporary" and charged to works (see B. I. a., B. 2 and B. 8 e).

Examples

Cutting and clearing of interior lines where they are used mainly as roads or path (see B. 8 e. B. 8 f. and B. 8 g).

Pay and travelling allowance and uniform of temporary establishment employed on these works.

Repairs of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, other-

*In many cases cleared lines serve as boundary lines, fire protection lines and export or inspection roads. The cost of clearing and maintaining such lines should be charged to B. 7. a. B. 8. a. and B. 8. f. according to circumstances, but the entire cost should be charged under one subhead only.

wise than on first receipt or on transfer from one division to another (see A. IX. c).

Purchase of or compensation for land taken up for permanent or semi-permanent roads or paths.

B. 7. b (i)—Buildings

Construction and repair of permanent and semi-permanent buildings, i. e. of such as are not classed as "temporary" and charged to work (see B. I. B. 2 and B. 8. e.).

B. 7 b (ii)—Water-tax on residential buildings

Examples

Purchase of or compensation for building sites.

Purchase and carriage of materials.

Pay and travelling allowance of establishment employed on these works.

Repairs of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one division to another (see B. 9. c.).

Rates and taxes on building.

B. 7. c—Other works

Works other than those to be charged to M. 7. a or B. 7 b.

Examples

Clearing snow from buildings.

Closing and securing unoccupied buildings.

Construction and repair of wells, tanks and bunds or anicuts.

Laying out and keeping in order office or rest-house compounds and camping-grounds.

Pay and travelling allowance and uniform of temporary establishment employed on these works.

Repairs of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one division to another (see B. 9. c.).

Purchase or rent of or compensation for land taken up for wells, tanks and camping-grounds.

B. 8—Forest organization and improvement

B. 8. a.—Demarcation

All charges connected with the demarcation of forest boundaries and the erection and repairs of boundary marks; also the maintenance of outer boundaries, except where they are specially cleared for fire protection.

Examples

Digging trenches, erecting fences, cutting and clearing lines, erecting and numbering pillars when done on an outer boundary.

Laying down checking outer boundaries when not done as part of a survey.

Pay and travelling allowance and uniform of temporary establishment employed on these works.

Repairs of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on their first receipt or on transfer from one division to another (see B. 6. c.).

B. 8. b—Cost of forest settlements; compensation for land and rights

Compensation for expropriation of land and commutation of rights paid under the Forest Act. or otherwise than as provided under B. 1 and B. 7.

Cost of settlement operations.

Purchase of land for plantations and forest purposes.

B. 8. c.—Surveys

All charges connected with surveys undertaken by the Survey of India or with topographical surveys by local officers, and all charges connected with maps, whether originally prepared or copied but not purchased (see B. 6 c.). Surveys in connexion with and subsidiary to other works such as demarcation settlements, roads, buildings, exploitation. etc. will be charged to the sub-head concerned.

Examples

Pay and travelling allowance and uniform of temporary establishment employed on surveys.

Laying out and clearing of compartment lines for Surveys.

Repairs of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer form one division to another (see B. 6. c.).

All contingent charges incurred in connexion with regularly constituted Survey parties.

B. 8. d—Working Plans

All charges connected with working plans.

Purchase, repairs and carriages of stores, tools and plants are chargeable to B. 6. c.

The pay and travelling allowance and allowances of permanent establishment should be charged to appropriate sub-heads under C., but all sub-charges in connexion with the temporary establishment will be charged to B. 8. d. Any work undertaken solely and mainly for the working plan will come under B. 8. (d).

B. 8. e—Sowing and planting

All operations to induce or help regeneration in areas under concentrated regeneration, i.e. sowing and planting, nurseries, fencing, burning slash or undergrowth cultural operation, etc.

The following are the areas which will be taken as under concentrated regeneration.

All P. B. I. areas or their equivalent until removed by a working plan division from P. B. I.

All coppice areas, felled over until they cease to appear in Form no. 18-A.

All plantation areas, until they cease to appear in Form no. 18-B or C.

(An exception to this will be in the Afforestation Division for exceptional reasons).

The following are examples of the works to be charged to B. 8(e).

The following works in areas included in or connected with areas under concentrated regeneration.

Nurseries, fencing, soil preparation, sowing, planting, weeding, tending, creper cutting, cultural operations, special fire lines, departmental burning of slash, or undergrowth, inspection paths.

NOTE—Clearing and burning fire lines, or construction and repair of roads, passing through such areas, such works being part of the general divisional scheme of fire protection or roads will be charged to B. 8. f and B. 7. a, respectively.

B. 8. f—Fire Protection

Cost of all measures for protecting forests.

Examples

Cutting and clearing of lines made and maintained solely or principally for purposes of protection from fire (see B. 7. b., B. 8. a and B. 8. e. and B. 8. g.). Sweeping up of dead leaves.

Laying out and keeping in order traveller’s camping-grounds in fire-protected forests. Extinguishing fires, including rewards to villagers.

Measuring up burnt areas.

Pay and travelling allowance of temporary establishment employed on fire-protection, also pay of watchers employed as daily labourers.

Repair of tools, stores and plant used in fire-protection.

Carriage of tools, stores and plant used in fire-protection otherwise than on first receipt or on transfer from one division to another (see B. 6. c.).

B. 8. g.—Other works

Inducing or helping regeneration in areas outside concentrated regeneration.

The following works in areas included in or connected with areas not under concentrated regeneration.

Nurseries, fencing, soil preparation, sowing, planting, weeding or any operations to induce or help regeneration.

Tending, creeper cutting, cultural operation, unremunerative thinnings, burning sal areas to induce regeneration.

NOTE—Early burning of chir areas as a measure of first-protection will be charged to B. 8 (f).

B. 9.—Miscellaneous

B. 9. a—Law charges

All charges connected with legal business.

Examples

Pleaders' fees.

Witnesses' expenses.

Printing charge-sheets.

Copying judgments.

Stamps.

All other costs connected with the institution or defence of cases in Courts.

B. 9. b.—Rewards for killing wild animals

B. 9. c—OTHER CHARGES

All expenditure under "B—Conservancy and Works" not chargeable under other heads or sub-heads.

Examples

CHARGES IN CONNECTION WITH TROUT

Collection, preparation and carriage of museum and herbarium specimens and of produce for Forest Schools, Museums, Exhibitions, etc.

Reward to establishment or other persons when duly authorized, except in connection with fires (B. 8. f).

Charges in connection with chemical analysis and experiments.

Charges in connection with meteorological observations.

B. 10—SUSPENSE

Advances to contractors, suppliers and labourers in connection with the execution of works.

C—ESTABLISHMENT

1. Pay of Officers :

(a) Conservators (non-voted).

(b) Members of Indian Forest Service (non-voted).

(c) Provincial Forest Officers (voted).

2. Pay of Establishment :

(a) Subordinate Forest Establishment.

(b) Clerical Establishment.

(c) Dispensary staff.

(d) Temporary establishment.

(e) Pay or stipend of students while under training.

3. Contribution to Central Government for training of I. F. S. probationers and rangers.

4. Allowances and honoraria :

(a) Cost of passages (non-voted).

(b) Travelling allowances (voted).

(c) Travelling allowances (non-voted).

(d) House-rent, honoraria and other allowances.

5. Contingencies (non-contract) :

(a) Stationery.

Examples—Purchase of stationery and freight, etc.

Typewriters.

(b) Carriage of tents and records.

Examples—Carriage of tents and records.

Khalasis and dak runners.

Bardaish.

(c) Rents, rates and taxes.

Examples—Rent of residential buildings.

Rent of non-residential buildings.

Water-tax.

Taxes other than those on buildings.

(d) Official postage and telegram charges.

(e) Other charges.

Examples of charges debitable to C. 6 (e):

All charges under C—Establishment not chargeable under other heads or sub-heads.

Carriage of parcels otherwise than by post and where not chargeable to other heads.

Uniforms.

Fuel for office use.

Printing.

Lighting office.

Sweeping office.

Dusters for office use.

Making and pulling punkhas.

Purchasing and watering tatties.

Binding and preserving of books and office records.

Matting and chicks.

Mounting maps.

Bastas for vernacular records.

Purchase and carriage of books and maps.

Forms.

Tin map cases.

Rent of telephone.

Carriage of money from or to treasuries.

Commission on money orders.

Purchase and repairs of bicycles.

6. Grants-in-aid contributions for passages of officers transferred to or from other Governments (non-voted).

"D—Interest on Capital Outly : see explanatory note (3) under head ‘10—Forest’ on page 94."

"E—Charge in England: Expenditure in England should be shown under the following heads subordinate to this minor head:

1. (i) Leave salaries and deputation pay (voted).

(ii) Leave salaries and deputation pay (charged).

2. Sterling overseas pay (charged).

3. Stores for India.

4. Other charges.

Under each of these sub-heads the charges should be distinguished between expenditure of the Secretary of State and that of the High Commissioner for India.

"F—Loss or Gain by Exchange : see explanatory note (1) under head ‘X—Forest’ on page 93."

NOTES—(1) Under head R.V—Fines and confiscations under the Forest Law should on realization be credited to "Law and Justice" (1) when imposed and realized by Judicial Officers, (2) when imposed by Forest and realized by Judicial officers (should such cases ever occur); and to "Forest revenue" (1) when imposed and realized by Forest Officers, (2) when imposed by Judicial and realized by Forest Officers. F.M.V. 17.

(2) Under head B-6—Expenditure on account of the hire of cattle will be charged under the appropriate sub-head as part of the outlay on the work for which they are required.

(3) Refunds of forest revenue should appear as minus entries in the revenue side of the accounts irrespective of the year in which the revenue was credited.

APPENDIX III

(See PARAGRAPHS 38 AND 156)

F.M.V. 189. The remittance of revenue to treasuries and of advances to disbursers by postal money order is authorized under the following rules:

(i) Remittance of revenue

1. Divisional Officers should provide themselves, as well as their range and other revenue remitting officers, with ordinary inland money order forms in books with counterfoils, such as are obtainable at all post offices; and these alone should be used, all particulars of the remittance being noted on the counterfoil.

2. The remitter should make out a money order on one of these forms filling in the name of the most convenient post office and other particulars, and making it payable to the officer in charge of the treasury, and should send it with the cash to the post office. He should note briefly on the coupon such particulars of remittance as may be necessary for the treasury officer's information.

3. The treasury officer, on receipt from the post office of the money order, will sign and date the money order and return it to the post office after cutting off the strip containing the coupon and acknowledgment. He will forward to the divisional officer the advice list prescribed, together with the corresponding strips consisting of the coupons and acknowledgments of all money orders received during the day.

4. The entry in the remitter's accounts will be supported by the receipt given to the remitter by the post office when the money order was issued.

5. Commission paid on money orders will be charged to the head C-5—Establishment—contingencies in the departmental accounts.

(ii) Remittance of advances

6. In remitting advances to disbursers the same procedure as that prescribed in rules 1 and 5 above should be followed; but the amount of the money order and the commission may be paid into the post office either in cash or, where the post office is at a treasury or sub-treasury station, by a cheque drawn in favour of the post master on such treasury or sub-treasury.

The latter course can only be adopted when the remitter has a drawing account with the treasury or sub-treasury concerned.

7. The money order will be treated by the post office as an ordinary inland money order and acknowledgment sent to the remitter in due course. The remitter's account will be supported by this acknowledgment as well as the receipt referred to in rule 4 above.

APPENDIX IV

(See PARAGRAPH 91)

List showing the delegation of certain financial powers to the various officers of the Forest Department

Item no.	Number and date of order	Nature of power	Authority to whom delegated	Extent to which delegated	Special condition, if any
		Advances			
1	6.0.No. 177/XIV-A-1137/1964 dt. 27-5-67.	To sanction advances of pay to non-gazetted servants on the permanent establishment in special circumstances.	(i) ccf, Dy ccf ref. Divisional Officers.	One months pay in accordance with paragraph 151-152 F.A.R.	do not exceeding Rs.-100/-
2	G. O. no. 340/XIV—288, dated the 17th August, 1934.	To sanction case advances to Taungya cultivators.	Conservators	Up to a limit of Rs.500 in each Taungya area.	
	G.O. no. 1479/XIV—188-1937, dated the 23rdJanuary, 1940.	To sanction cash advances to the tenants of the forest villages in the Eastern circle, for agricultural purposes.	Conservator of Forests, Eastern Circle.	Up to a limit of Rs.500 in each forest village.	
3	G.O. no. B-242/X—87-35, dated the 2nd February, 1935.	Books and periodicals Power to increase their annual allotment for the purpose of books, newspapers, etc. from any other part of the budget under their controls.	Chief Conservator and Conservators.		

		Buildings			
4	G. O. no. 246-B, dated the 10th March, 1923 and no. C.-5678/X—205, dated the 20th November, 1929, and F. M. V 334.	To sanction sale or demolition of Government buildings in the Forest Department other than residential buildings.	Chief Conservator and Conservators.	Provided the book value does not exceed Rs.10,000 in each case.	Subject to the certificate of the collector to the effect that he has ascertained to the best of his knowledge after due inquiry that the building is not wanted by any other department and could not be conveniently utilized for any public purpose.
5	G. O. no. B-1722/X—142, dated the 27th October, 1934.	Power to take buildings on lease for use as office or combined office and residence.	Chief Conservator and Conservators.	Rs.100 a month in each case when accommodation is provided in a separate building and one-half of the total rent subject to a maximum of Rs. 15 a month when the accommodation is provided in a building partly used as a private residence.	The lease should be executed on a standard form drawn up by the Government Conveyancer, or where such standard form does not exist the draft of the lease should be drawn up in consultation with that officer.
		Capital Expenditure		Rs.	
6	F. M. (V) 197, G. O. no. 297/XIV, dated the 14th March, 1024.	To sanction capital expenditure. *G. O. no. A-2/18-07 X-14(26)/73, dt.	(i) To the Chief Conservator—(a) Purchase of elephants (each)——10,000 (b) Purchase of livestock other than elephants, stores, tools and plant, including office and		(i) The establishment of elephants sanctioned to be maintained should not be

	D. M. No. 2719/II-B 182-54, dt. 5.8.55 of G. O. no. A-2-3041(A)	12.9.73. DYCF Rs. 5000 (c) other items Rs. 10,000	rest-house furniture and tents——50,000 (c) Other items——2,50,000 (ii) To Conservators— (a) Purchase of elephants (each)—— 10,000 (b) Purchase of livestock other than elephants, stores, tools and plant, including office and rest-house furniture and tents.—— 25,000 (c) Other items—— 50,000 (iii) To all oficers in charge of divisions drawing——Rs.1,000 and over per mensem— (a) Purchase of stores, tools and plant—— 2,000 (b) Other items of expenditure (excluding livestock, furniture and tents)——2,000 (iv) To all other officers of the Indian Forest Service incharge of divisions drawing less than Rs.1,000— (a) Purchase of stores, tools and plant——500 (b) Other item of expenditure (excluding livestock, furniture and tents)——500 (v) To all Assistant and Deputy Conservators of the Provincial Forest Service, all Extra Assistant Conservators of Forest and Forest Assistants in charge of Divisions— (a) Purchase of stores, tools and plant 500 (b) Other items of expenditure (excluding livestock, furniture and tents) 500	increased without the sanction of the Local Government. (ii) The power to sanction purchase of furniture shall not be exercised in respect of purchase of furniture for residential buildings; such purchases require the sanction of the Local Government. Estimates for renewal of unserviceable furniture of residential buildings may be sanctioned by conservators if it does not involve increase in the capital cost. If an increase in the capital cost is involved, Government sanction is required. (iii) It is not permissible to purchase stores, tools and plants in small lots or

					carry out
					in portions any work, alterations or repairs of which the aggregate cost will exceed the maximum limit laid down.
`					(iv) The scale of tents prescribed by Government should not be exceeded.
		Contracts			
7	Paragraph 89 (ii) F. M. V and G. O. no. 917, dated the 13th September, 1927.	To execute contracts security bonds and other instruments in connexion with the administration of forests and the business of the department.	Conservators and Divisional Forest Officers.	See Forest Manual	
		Establishment			
8	F. M. V. 8.	(a) To transfer posts on the permanent establishment.	Chief Conservator and conservators.	See article 7 F. M. (6th Edn.).	
		(b) To distribute within divisions the total amounts sanctioned for			

		the pay of subordinate forest service and clerical establishment.			
		Establishment—(concld.)			
9	F. M. V. paragraph 8	Temporary establishment of the Forest Department.	Chief Conservator and Conservators.	See article 48, F. M. (6th Edn.).	
		General powers			
1`0	Art. 79 of F. M. (V) G. O. nos. 273/XIV-23, dated the 27th March, 1929 324/XIV—97, dated the 9th February , 1934, and 215/XIV—370, dated the 16th September, 1938.	To sanction charges in connexion with the preparation of forest maps.	(i) Chief Conservator (ii) Conservators	(i) Up to a limit of Rs.3,000. (ii) Up to a limit of Rs.1,500.	Provided, the expenditure can be met from the budget concerned.
11	F. M. V. 197	To sanction all usual payments on account of revenue expenditure.	Divisional Officers	Limited as regards expenditure on any one work, to the powers delegated regarding capital expenditure, see items 6 above and F.	

				A. R., paragraph 92.	
		Grant of Forest Produce			
12	G. O. no. 419L, dated the 8th October 1915, paragraph 134, F. M. V. and F. D. C. 58(ii), G. O. no. 331/XIV—49, dated the 17th April, 1917, and G. O. no. 45/XIV—49-25, dated the 18th January, 1926.	To sanction grants of forest produce free or at favourable rates.	(i) Chief Conservator of Forests. (ii) Conservators (iii) Deputy Conservators of the Indian Forest Service in charge of Divisions. (iv) All other Divisional Forest Officers.	(i) Up to a value of Rs. 1,000 in each case. (ii) Up to a value of Rs.1,000 in each case. (iii) Up to a value of Rs. 250 in each case. Provided all such grants are reported to Conservator. (iv) Up to a value of Rs.50 in each case. Provided, all such grants are reported to Conservator.	The power cannot be exercised in respect of grants of forest produce to subordinate officials of the department either free or at reduced rates inclusive of petty demands at favourable rates.
		Hot Weather charges			
13	G. O. no. 425/XIV—134-1905, dated the 11th July, 1915, F. M. V. 201.	To sanction charges in connection with the hot weather establishment and fittings.	Conservators	Subject to the provision made in the budget for these charges.	
		Leave salaries			
14	G. O. no. 230/X—226, dated the 10th	Power to waive recovery in individual cases	Chief Conservator and	Up to a limit of Rs.100 in individual	Subject to the following conditions : (a)

	March, 1934.	of excess leave salary, officiating pay or promotion pay irregularly drawn by Government servants belonging to subordinate services under their administrative control on pay of not more than Rs.50 per mensem.	Conservators.	cases and subject to the proviso that in the case of any one establishment, in which a number of overdrawals are due to the same cause the power can be exercised up to an aggregate maximum of Rs.500.	that the money is drawn in good faith ; (b) that no defect of system is disclosed ; (c) that the overdrawal has not involved other expenditure requiring reference to Government ; (d) that it has not been caused by any delay in notifying a promotion or reversion ; and (e) that the reasons for remitting the recovery are recorded in writing by the remitting authority. In all other cases of irregular payments not covered by the above delegation, the sanction of Government should be obtained.
		Medicines			
15	G. O. no. 937/XIV—185-B, dated	Power to purchase medicine.	Divisional Forest Officers.	Medicines which have been found	

	the 21st November, 1899, and no. 242/XIV—30, dated the 6th June, 1911 and F. M. V. 275(iv).			useful in the treatment of malarious disorders but have not been supplied by the Medical Stores keeper.	
		Pleader's Fees			
16	F. D. C. 66 and G. O. no. 331/XIV—49, dated the 17th April, 1917 and F. M. V. 315.	To sanction expenditure on pleader's fees in the prosecution of criminal offences.	Chief Conservator	Up to a limit of Rs.500 in each case.	Divisional Forest Officers should, if possible, report to the Conservators before commencing proceedings in any grave or unusual criminal case.
			Conservators	Up to a limit of Rs.250 in each case.	
			All Divisional Forest Officers	Up to a limit of Rs.100 in each case.	
		Projects			
17	(a) G. Os. no. 240-AF/114-AF—42, dated the 24th July, 1943 and no. B-1723/X—142 dated the 27th October, 1994.	To accord administrative approval to projects for original works pertaining to communications and non-residential buildings.	Chief Conservator and Conservators.	Up to Rs.2,00,000 in any one case.	
	(b) G. O. no. 992/XIV-180—1940,	To accord administrative approval to	Ditto	Up to Rs.5000 in any one case.	G. O. no. 3148/x—35 AC 1912 lk0

	dated the 30th September, 1940.	projects for improvement to existing residential buildings, provided the standard rent does not exceed 10 per cent of average emolument of the class of tenant for whom the building is meant.			fuekZ.k fo0 9 fn0 14.12.72
		Re-appropriation.			
18		Power of re-appropriation in respect of budget grants under the head 8—Forests.	Chief Conservator	Between heads subordinate to a minor head provided expenditure does not involve undertaking a recurring liability.	Subject to the provisions of paragraphs 127, 128, 130 and 136 of the Budget Manual and particularly that relating to reappro-
		Refunds			
19	G. O. no. 1782/XIV—148, dated the 21st July, 1921 and F. M. V. 195	To sanction refunds of revenue.	(i) Chief Conservator of Forests.	(i) Up to Rs, 3,000 in each case.	priation to augment the existing budget allotment for travelling allowance which can be sanctioned by Government only, vide G.
			(ii) Conservators	(ii) Up to Rs. 1,000 in each case.	
			(iii) Deputy Conservators of the Indian	(iii) Up to Rs. 200 in each case.	

			Forest Service in-charge of Divisions.		O. no. G-1173/X—635-A, dated the 8th December, 1938.
			(iv) When holding charge of divisions Assistant Conservators of the Indian Forest Service, Deputy and Assistant Conservators of the Provincial Forest Service, Extra Assistant Conservators of Forests Assistants.	(iv) Up to Rs. 100 in each case.	
20	G. O. no. 4994/X—78, dated the 11th December, 1923 and F. M. V. 195	To sanction special refunds claimable by purchasers under the guaranteed system.	Chief Conservator of Forests.	Full power.	
		Remissions			

21	G. O. no. 923(1)/XIV—235-1932, dated the 2nd March, 1933 and art. 149-A (V) F. M. VI	To cancel or reduce the sale money payable under any contract which they are empowered to execute.	Conservators and Divisional Forest Officers subject to the control of the conservator.		
		Rent for houses or land			
22	F.D.C. 65	To sanction regularly recurring expenditure of the nature of rent for houses or land.	Chief Conservator Conservators	Rs. 100 in each case. Rs. 50 per mensem in each case or Rs. 500 per mensem for the whole circle.	
23	F.M. (v) 331, as amended by G. O. no. 629/XIV—243, dated the 16th November, 1932.	Power to sanction payment of rent for hired accommodation to— (1) Forest subordinates posted to beats or other charges for which no chowkis or other quarters have yet been built, and	Chief Conservator and Conservators.	(i) Up to Rs 30 per mensem to one subordinate; (ii) Up to Rs. 300 per mensem on the aggregate for the whole circle.	Provided, that the grant of rent either in the forests or at the headquarters is restricted to those employees who would be entitled to rent-free quarters, if quarters were supplied, and the head of the

		(2) Forest subordinates called temporarily from their posts in the forest in the interest of Government work to the headquarters of divisions or circle usually during the rains.			office certifies in writing that accommodation was actually hired and no accommodation in a forest building was available.
	G. O. no. 69/XIV-43—1940. dated the 9th July, 1940	(3) Non-ministerial employees of the Development Forest Division who are paid from the Rural Development Department Budget.			
		See paragraph 134 of this book.			
23(a)	G. O. no. 611/XIV—7, dated the 19th June, 1937.	To sanction payment of rent for hired accommodation to members of the Uttar Pradesh Upper Subordinate Forest Service.	Chief Conservator and Conservators.	Up to the hire actually paid subject to a maximum of Rs. 30 per memsem.	Provided, head of the office certifies in writing that the accommodation was actually hired and no accommodation in a forest building was available.
		Rewards			

24	F. M. V. 200 (ii) (iii) G. O. no. 301, dated the 28th February, 1880, ohd resolution no. 381-F/277-5, dated the 9th June, 1885, G. O. no. 552-F/81=2, dated the 29th August, 1888 and G. O. no. 324 XIV-97, dated the 9th February 1934.	Power to authorize payment of rewards out of compensation received under section 68 of the Indian Forest Act.	(a) Conservators of Forests	(a) To person or persons who may have contributed to the discovery of the offender, a portion of amount received as compensation.	
			(b) Subordinate Officers empowered to compound cases under section 68 of the Indian Forest Act.	(b) Up to a maximum in each case of Rs. 20 and within the limit of the sum realized as compensation received in cases when the offender has refused to pay compensation demanded and the case goes to Court up to maximum, in each case, of Rs. 20.	
25	G. O. no. 167/V—143-1908, dated the 6th April, 1909, F.M. (v) 200(i).	To sanction grant of rewards to a forest subordinate rendering to the Government meritorious service of an exceptional	Conservators	Up to a limit of Rs.100, in each case.	Provided that the service rendered has been attended with considerable risk of bodily injury or danger to the

		character in the discharge of his duties.			life or property of the servant concerned or it has been instrumental in averting any serious accident or important loss to the Government.
26	F.M.V. 200(iv), G.O. no. 194/XIV—137, and no. 263/XIV—137, dated the 13th February. 1898 and 30th March, 1918, respectively.	To sanction rewards for putting out fires to any government official or other person who renders specially valuable assistance in fire protection.	Conservators	Up to a limit of Rs.100, in each case.	In the case of an official who does not belong to the Forest Department the payment should be made with the concurrence of the head of the department to which the official belongs.
27	G.O. no. A-1013/X—48, dated the 11th December, 1931.	Sales To sanction the sale of (a) surplus stores (b) unserviceable Stores.	Chief Conservator and Conservators.	In case where the original value was not more than Rs. 5000 and provided in the case of surplus stores that the sale is effected at a depreciation of not more than 20 per cent.	
27(a)	G.O. no. U-21F/XIV—130, dated the	To sanction the sale of valuable stores and stock.	(i) Chief Conservator of Forests.	(i) Up to a depreciated or market value	G.O. no. 2719/II-3-182-54, dt. 5.8.55

	31st March, 1937.		(ii) Conservators (iii) All other Heads of Deptt.	of Rs. 10,000. (ii) Up to a depreciated or market value of Rs. 2000. (iii) Up to a depreciated or market value of Rs. 2000.	
		Stores			
28	G. O. no. 1094/XVIII—218, dated the 27th June, 1927, and G. O. no. 2242/XV-III—218, dated the 11th December, 1929.	To obtain direct from manufacturers or dealers in England or in any foreign country such articles as he may require for experimental or research purposes.	Chief Conservator		
		Travelling allowance			
29	F. M. V. 237(v), G. O. no. 73/X, dated the 6th January, 1920.	Power to sanction the payment of travelling allowance to private individuals summoned from other stations for interview by the proper authority before selection as candidates for	Chief Conservator	Subject to the condition that the total expenditure does not exceed Rs. 1,000 in any year.	The discretion should be used sparingly and with reference to the merits of each particular case.

		appointment in the Utilization Circle.			
		Write off			
30	G. O. no. 53/XIV—135, dated the 29th January, 1914, paragraph 128 F. M. V. and 61(1) F. D. C.	To write-off sums of irrecoverable revenue.	(i) Chief Conservator of Forests. (ii) Conservators (iii) Divisional Forest Officers.	(i) Up to a limit of Rs. 1,000. (ii) Up to a limit of Rs. 500. (iii) Up to a limit of Rs. 25.	
31	F. D. C. 72.	Power to write-off irrecoverable advances due from contractors.	Chief Conservator or Conservator.	Rs. 250 in each case.	To be written off under the head miscellaneous.
32	G.O. no, 419-L, dated the 8th October, 1915, paragraph 146.F.M. V. G. O. no. 331/XIV—49, dated the 17th April, 1917, and G.O. no. 45/XIV—49–24, dated the 18th January, 1926, F. D. C. 62(i).	To write off valuable stores and stock. NOTE—In case of tents a certificate of unfitness by two gazetted government officers must be attached. When tents of under ten years' use are condemned, the reason must be fully and specially stated.	(i) Chief Conservator of Forests. (ii) Conservators (iii) Deputy Conservator of the Indian Forest service incharge of divisions. (iv) All other Divisional Forest Officers.	(i) Up to a deperciated or market value of Rs. 5,000. (ii) Up to a depreciated or market value of Rs. 1,000. (iii) Up to a depreciated or market value of Rs. 250. (iv) Up to a depreciated or market value of Rs. 50.	The sanction for renewals of unserviceable furniture of residential buildings of conservator or Government under item 6 of this statement automatically conveys sanction to the writting off of the furniture from the stock register and the sale of furniture may be effected

					by the Divisional Officer without further sanction.
33	G. O. no. 308/XIV—82-1940, dated the 23rd April, 1940.	To write off-irrecoverable cash advances due from— (a) any one Taungya cultivator or forest villager ; (b) any one Taungya centre or forest village.	Conservators of Forests	(a) Up to a limit of Rs. 50 (b) Up to a limit of Rs. 250.	

NOTE—For general powers delegated to the officers of the Forest Department as Heads of Department see Appendix to F.H.B.I,

(See paragraphs 171 and 198)

Account rules regarding the execution of works by the Forest Department on behalf of local bodies.

1. (i) When a work is to be executed on behalf of a local body the local body after approving the estimate prepared by the Divisional Forest Officer will advance an amount equal to the gross estimated expenditure to the Divisional Forest Officer. This amount will be credited in the accounts to the head ‘Forest Deposit’ against which will be charged all expenditure incurred up to the amount of the deposit. Any expenditure on ‘Deposit Works’ incurred in excess of the amount deposited will be charged to advances account pending recovery, to effect which action should at once be taken.

(ii) A local body may be authorized by the Divisional Forest Officer to pay the deposit direct into the treasury in which case the accompanying chalan will state that the amount is to be credited to the Forest Department naming the division and the work to which it relates.

(iii) The expenditure will be met by Range Officers from their Forest advances and the recovery of the amount shown in their cash-books against ‘Forest Deposit’.

2. A consolidated record of the transactions of each month relating to all ‘Deposit Works’ will be prepared in F. A. R. Form no. 30 ("Schedule of Deposit Works"). This schedule shows in respect of each work the amount of a deposit received and the expenditure incurred during the month and up to date. This will be supported by a record of the details of the expenditure in F. A. R. Form no. 25 (Classified abstract of expenditure).

3. One copy of the consolidated record will be submitted monthly to the Accountant General, Uttar Pradesh, and one to the local body concerned. When no transactions occur in a month blank returns need not be submitted. Refund of unexpended balances of completed works should be taken in reduction of the deposit and therefore shown in the schedule as minus realization and not as expenditure.

4. A copy of the details of expenditure in F. A. R. Form no. 25 with all vouchers will be sent to the local body and acquittance for them in support of the total expenditure debited in the Deposit account against each work will be furnished to the Accountant General, Uttar Pradesh, by the Divisional Forest Officer, with the monthly accounts.

List of Forms

F. A. R. Form no. 1

(F. D .E. 2)

CASH BOOK

(See para. 118)

Dr. Cash Book of_____Conservator of Forest,_____Division_____, for the Cr. month of 19 .

Date	Number of item	Paticulars	Receipts	Head of Service	Date	Number of–		Particulars	Disbu
						Item	Voucher		
1	2	3	4	5	6	7	8	9	10

		Cash balance brought forward.	Rs.	n.p.						Rs.
									Total	
									Cash balance in hand on	
		Total Rs.							GRAND TOTAL	

(F. D. E. 3)

FORMS

F. A. R. Form no 2

(See para. 40)

FOREST DEPARTMENT—CIRCLE, UTTAR PRADESH

Book No. _____ No. _____

_____FOREST DIVISION _____195

Received from _____

the sum of Rupee _____

on account of _____

Dated——195 .

Designation of Forest Officer.

FORMS

(F. D. E. 7) F. A. R. Form no. 3

CASH ACCOUNT

(See paragraphs 26 and 179)

Dr. Cash Account of——Conservator of Forests——Division— , for the month of——19 . Cr.

Date	No. of item	Particulars	Receipts	Head of Service	Date	No. of—		Particulars	Disbursem
						Item	Voucher		
1	2	3	4	5	6	7	8	9	10
		Opening balance	Rs.	n.p.					Rs. n.p
								Closing balance	
								Total in words	
		Total						Total	

1. Certified that the lump sums shown in the cash account agree with the details in the cash-book and also with other subsidiary returns concerned.

2. Statements accompanying the cash account are forms 24 and 25 with vouchers, form no. 26 with chalans and form no. 22 with vouchers.

3. Certified that the balance in my hands on amounted by actual count, to rupees as shown above and that I am personally responsible that the said balance was actually in my custody.

——Officer in charge,

——Division,

——Conservator of Forests,

——Division.

Dated 19

F. A. R. Form no. 4

(See paragraph 47)

BILLS FOR CLAIMS ON ACCOUNT OF SUPPLIES TO OTHER DEPARTMENTS

Bill no. FOREST DEPARTMENT Voucher no.

of Head of Service of 19 .

The_____ DR.

To the ..... Conservator of Forests ..... Division

Dates	Items	Amount		Total	
1	2	3		4	
		Rs.	n.p.	Rs.	P.

_____

Conservator of Forests.

Division,

The 19 .

Accepted for Rupees——Credit for this amount will be given in the account for the month of 19 , and is adjustable by the

No.

_____

Signature of officer supplied.

Dated 19 .

F. A. R. Form no. 5

(See paragraph 84 and 200)

FOREST DEPARTMENT——DIVISION

Register of cheques drawn during——19

No. of cheque	Date	On what treasury	Amount	For use in office of the Account ant General	Remark
				Date of encashment at treasury	
1	2	3	4	5	6

			Rs.	n.p.		
		Total				

Dated_____ _____,

_____ Conservator_____Division.

F. A. R. Form no. 6

(See paragraph 94)

FOREST DEPARTMENT, UTTAR PRADESH CIRCLE

Sanctions accorded to expenditure in the

Estimate no.	Sanction no.	Date	Nature of work and rate, etc.	Amount		Head of service
				Rs.	n.p.	

No. , dated 19 .

With reference to his no , dated 19 , sanction the above estimate.

Conservator of Forests, Uttar Pradesh,

_____Circle.

(F. D. E. 1) F. A. R. Form no. 7

(See paragraph 94)

FOREST DEPARTMENT,————

Intimations of sanctions accorded to items of capital expenditure for the month of——19 .

Sanction no.	Date	Forest division for which sanction is intended	Nature of work and rate, etc.	Amount		Head of service
(1)	(2)	(3)	(4)	(5)		(6)
				Rs.	n.p,	

No.

Forwarded to the Accountant General, Uttar Pradesh, Allahabad, for information.

Dated——

The——19 . Conservator of Forests,———

F. A. R. Form no. 8

(See paragraph 97)

FOREST DEPARTMENT, UTTAR PRADESH,——CIRCLE

Register for controlling the progress of expenditure against the appropriation for 19 . 19 .

Unit of appropriation—

Month	Division	Division	Division	Division	Division	Division	Division	Divisi
1	2	3	4	5	6	7	8	9
Sanctioned estimate	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revised estimate								
Latest estimate April, 19 May, 19								
Total to end of May, 19 June, 19								
Total to end of June 19 , July 19								
Total to end of July 19 . August, 19								

Total to end of August 19 . September, 19								
Total to end of September, 19 October, 19								
Total to end of October, 19 November, 19								
Total to end of November, 19 December, 19								
Total to end of December, 19 January 19								
Total to end of January, 19 February, 19								
Total to end of February, 19 March,								

19								
Total to end of March, 19								

Accountant. Head Assistant. Conservator of Forests,

——Circle.

F. A. R. Form No. 9

(See paragraph 106)

Return of changes in the subordinate Forest and Depot/Office/Temporary Establishments

sanctioned by the Conservator of Forests during the month

of——19 .

Division	Name of subordinate	Appointment, or change in rank	Pay		Date from which to have effect	Communicated to divisional office in letter—		Remarks
						No.	Date	
1	2	3	4		5	6	7	8
			Rs.	nP.				

DATED 19 .

Conservator of Forests,

[F. D. A. 6(a)] F. A. R. FORM No. 10

(See paragraph 106)

Return of leave or deputation sanctioned to the Subordinate/Office establishment by the Conservator of Forests——Circle during the month of 19 .

			Nature of absence						
Division	Name and rank of absentee	Pay of absentee	Kind	Period	Date	Leave salary	Name and substantive rank of every person acting by reason of the absence	Substantive pay of officiating Government servant	A p o

1	2	3	4			5		6	7	
						Rs.	nP.		Rs.	n.P.

Certified that the following vacancies have been left unfilled during the month of in the grades mentioned against each—Grade of No. of vacancies.

Ditto Ditto

DATED 19 . Cator of Forests.

F. A. R. FORM No. 11

(See paragraph 107)

FOREST DEPARTMENT, UTTAR PRADESH

Pay bill of gazetted Government servant

Name of Government servant_____

AUDIT NO.

HEAD OF SERVICE

_____Division

Received for the month of_____19 .

My substantive pay as _____

Additional pay for officiating as ____

Overseas pay_____

Special pay_____

Fixed travelling allowance_____

GROSS Total Claim			
Less Fund deductions as follows:			
Uncovenanted Service Family Pension Fund	Rs.		
Bengal and Madras ditto	"		
General Family Pension Fund	"		
Hindu Family Annuity Fund	"		
Postal Insurance Fund (Policy no.——)	"		
Forest Officer's Provident Fund	"		
General Provident—(Account no.——)	"		
Net claim			

Deduct Income Tax Special Surcharge for purposes of Union.		
Deductions on account of advances and recoveries as detailed below:		
Advance of pay——		
House rent——		
Net amount payable, Rs.		

(Net amount to be written in words) Rupees————

Ten n.P receipt stamp for payment exceeding Rs. 20

Received payment

The Dated at 19

(Signature and official designation) Stamp must be defaced by the drawer.

has been disbursed by me.

Passed for Rupees This amount of Rs.

Conservator of Forests,

——Division. Disbursing Officer,

For use in Principal Auditor's Office

Admitted

Objected

Auditor Audit Officer.

Dated

F. A. R. FORM No. 12

(See para. 108)

FOREST DEPARTMENT————————————

Salary Bill of Non-Gazetted Officers (Subordinate Forest Service, Office and other establishments)

Salary List of Permanent Establishment of the————————————Division for————————19 .

Head of Service						Voucher no.————————of————————19 .							
1	2	3		4		5		6		7		8	
Name of incumbent	Name and pay of post	Pay, acting and leave allowance, claimed separately		Pay, acting or leave allowance, held over for future payment		Fines		Net charge		Fund and other deductions		Income-tax	
		Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.
Total													

1. Received contents and certified that I have satisfied myself that all emoluments included in bills drawn* 1 month/2 months/3 months previous to this date, with the exception of those detailed below (of which the total has been refunded by deductions from this bill), have been disbursed to the proper persons, and that their acquittance have been taken and filed in my office with receipt stamps duly cancelled for every payment in excess of Rs. 20.

2. Certified that no person in superior service has been absent either on other duty or suspension or with or without leave (except on casual leave during the month of————————,

NOTE—When an absentee statement accompanies the bill, this certificate should be struck out.

3. Certified that no leave has been granted until by reference to the applicant's Service Book, leave accounts and to the leave rules applicable to him, I had satisfied myself that it was admissible, and that all grants of leave and departures on and returns from and all periods of suspension and other duty and other events which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my attestation.

4. Certified that all appointments and substantive promotions and such of the officiating promotions as have to be entered in the Service Books, as per columns in the Standard Form no. F. R. 11, have been entered in the Service Book of the persons concerned under my attestation.

5. Certified that all Government servants whose names are omitted from, but for whom pay has been drawn in the bill, have actually been entertained during the month (paragraph 131, Financial Handbook, Volume V, Part I).

6. Certified that no person for whom house rent allowance has been drawn in this bill has been in occupation of rent-free Government quarters during the period for which the allowance has been drawn.

7. Certified that the leave salary of the following non-gazetted Government servants is based on the pay of the permanent post held substantively by them at the time of taking leave and that they were in permanent service on 24th August, 1927 (paragraph 131, note 2, Financial Handbook, Volume V Part I).

1	4
2	5
3	6

8. Certified that no leave salary for any Government servant (except the following in whose Service Books a note regarding allocation has been recorded) drawn in this bill for————————is debitable to any Government, etc. other than the Central (Civil) Government.

1	4
2	5
3	6

9. Certified that individual certificates have been obtained to the effect that the conditions laid down in Subsidiary Rules 150 (a) (ii),, 150 (b) (iii), 151 (b) (i), 151 (b) (ii), 152 (iii), 152-A proviso (ii), and 152 (b) contained in the Financial Handbook, Volume II, have been fulfilled and recorded in my office.

10. That the Forest Rangers, Deputy Rangers and Foresters maintained ponies or other conveyance during the month for which permanent monthly travelling allowance is charged.

PASSED FOR Rs.————————

DATE————————

The————————————19 .

Conservator of Forests,

————————————Division,

---

*One line to be used and the other scored out.

REVERSE

F. A. R. Form No. 12

FOREST DEPARTMENT _____

————————————DIVISION.

Salary List of Permanent Forest Establishment

for————————————19 .

Voucher no. of————————19 .

Notes to be carefully attended to in preparing the Bill

(1) When, for any reason, an officer's salary or leave allowance is not drawn but is withheld, the amount due should be entered in columns 3 and 4.

(2) Both the pay and acting allowance of an officer should be shown (separately) under range (or unit) in which he is for the time acting.

(3) If an officer's name appears for the first time as a member of this establishment, there must be attached to this bill either—

(a) a last pay certificate, if he has been transferred from another office : or

(F. D. E. 19) F. A. R. FORM NO. 13

(See paragraph 125)

FOREST DEPARTMENT————————CIRCLE————————DIVISION————

Name of work————————————————

Daily attendance of labourers employed————————from————————to————

Serial no.	Name of labourers with parent	Residence of labourers	Rate	Date of attendance of labourers	Total number of days	Amount of wages	Thumb-impression or signatures	Remarks

	age and caste							

				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				
																																				Rs. n, P.		
		Total																																				

______________________________ ________________________________

Signature of Disbursing Officer. Signature of the Officer-in-charge of the work.

Date ———————————— Date————————————

I certify that the labourers whose names have been entered in the muster roll were engaged on the work, that their wages have been distributed according to this bill, and that the signatures or the thumb-impression of the labourers have been taken in my presence.

I certify that the measurement on which the entries in this bill are based were made by.................. (Name) ....(rank) on.........................(date) and are recorded at page....................... of measurement book no ....

NOTE—If it is impracticable to make measurements, a remark to this effect, specifying the reason, should be recorded.

____

Signature of the Disbursing Officer with date.

F. A. R. FORM No. 14

(F. D. E. 20.) (See paragraph 127)

Head of FOREST DEPARTMENT.....DIVISION Voucher no.

Service. of 19

Daily labour on————————————from————————to————————19 .

Particulars of works	Progress			Description of labour and materials	No.	Rate		Amount		Sig
	Previous	Now exhibited	Total			At	Per	Per item	Per work	
1	2	3	4	5	6	7	8	9	10	11
								Rs.	Rs. nP	(1) imp me.
										(2) actu
										(3) on v bas by.. on.. at p boo
							Total			Div Off

This amount of Rupees.....has been disbursed by me.

————————————Forest Ranger.

Passed for Rupees..... .....Conservator of Forests,

Division.

NOTE—If it is impracticable to make measurements, a remark to this effect, specifying the reason, should be recorded.

F. A. R. FORMS No. 15

(See paragraph 130)

Abstract of cost

Quantity	Items	Amount					
		Rate	Cost			Total	
	Total Rs. Contingencies at 5 per cent.						
	Grand Total Rs.						

Date———————— ————————Conservator,

The————————19 . ————————Division.

F. A. R. FORM No. 16

(See paragraph 130)

PAGE–

DETAIL OF MEASUREMENTS AND CALCULATIONS OF QUANTITIES

Sub-work

(for composite work)————————————————————

Serial no. and name of sub-head and details of work	Dimensions				Number, contents or area	Total	Grand Total
	Number	Length	Breadth	Height or depth			
	Brought forward						
	Carried over						

FORM NO.16(concluded)

PAGE————————

————————————DISTRICT

ESTIMATE No.————————

DETAIL OF MEASUREMENTS AND CALCULATIONS OF QUANTITIES

Sub-work (or composite work)————————————————

Serial no. and name of sub-head and details of work	Dimensions				Number, contents or area	Total	Grand Total
	Number	Length	Breadth	Height or depth			
	Brought forward						
	Carried over						

F. A. R. FORM No. 17

(See paragraph 136)

————————Division.

————————Range.

MEASUREMENT BOOK

No.

Name of officer————————————

Date of first entry————————————

Date of last entry———————————————

Instructions for the guidance of officers and subordinates using measurement books

1. This book as the basis of all accounts of work done must contain such a complete record of facts as to be conclusive evidence in a court of law.

2. Details of measurements may be entered in pencil, but they must not be inked over, the pencil entries must stand as they are but the contents or areas must inveriably be entered in ink only, and not in pencil and then inked over, by the subordinate or officer making the measurements.

3. Erasures and writing over of figures are strictly prohibited, if corrections are necessary, they must be made by drawing a line through the wrong entry and writing the correct figure above it and the correction initialed by the officer making it.

4. Every measurement must be recorded in the measurement book and in no other book at the time it is taken. The practice of entering measurements in note books and afterwards copying them into measurement books is strictly prohibited,

5. When any measurement or series of measurement, is cancelled, the reason for cancellation should be given in the measurement book under the signature of the officer who made the measurements.

6. On the front page of each book should be recorded the names of the officers and subordinates who have used the same and the numbers of the pages between which their measurements are recorded. When an officer is transferred, he should make over his measurement book to his successor and take a receipt from him noting the fact after the last entry in each book. The relieving officer should inscribe his name on each book below that of his predecessor, with a remark to the effect that the book was taken over on such and such a date.

7. The first entries to be made on the occasion of each measurement are:

(i) Name of work.

(ii) Situation of work.

(iii) Agency by which executed—that is contract, piece-work or daily labour (number of contract, piece-work agreement or work order to be quoted).

(iv) Name of contractor.

(v) Date of measurement.

(vi) Name of subordinate in charge of daily labour.

(vii) Reference to last measurement on account of the same contract (number and page of measurement book) in the case of running bills.

8. When no work has been done on any item since the last measurement, the item should, nevertheless, be shown in the measurement book, but only the total quantity or area of work done need be given as well as a reference to the number and page of measurement book on which the details of the measurements appeared.

9. Every set of measurements must bear the signature of the officer by whom it was actually made, with the words "measurements taken by me on the————of———— 19 ."

10. All work done, whether by a contractor or daily labour, as well as all materials received or issued (whether purchased or issued from stock) must be entered in a measurement book.

11. After the bill has been paid the measurements concerned should be crossed off by the disbursing officer by diagonal red ink lines and an entry made at the foot of the measurements "Paid as voucher no.————, dated————, etc."

12. For each large work, a separate measurement book should be used.

13. All signatures or initials appearing in the measurement book must be dated.

14. Measurement books should be carefully scrutinized by the divisional officer, after check by the divisional accountant or accounts clerk, and the return of all completed books to the divisional office, when no longer required in the range office should be insisted on.

Checked by the following officers

By whom checked	From page	To page	Initials of checking officer	Date

Particulars	Details of actual measurement			Contents or area
	No.	L	B	D

F. A. R. FORM No. 18

(See paragraph 138)

FOREST DEPARTMENT————————————————DIVISION

General Voucher

Head of Service

Voucher no.————————of————————19 .

Particulars	Amount	
1	2	
	Rs.	nP.
Total		

Received the above amount of Rs. ————————

This amount of Rs.————has been disbursed by me ————————

Dated———————— ————————

————————19 . ————————

Passed for Rs.————————

Conservator,————————Division.

For use in the Principal Auditor’s Office

Audit register page————

Admitted Rs.————————

Objected to Rs.————————

For reasons noted below :

Auditor. Reviewing Officer.

To be printed on the back of the form

Certified that the measurements on which the entries in this bill are based were made by————————(name)————————————(rank) on————————(date) and are recorded at page————————of measurement book no.————————————

Divisional Forest Officer,

————————————Division

F. A. R. FORM No. 19

(See paragraph 138)

FOREST DEPARTMENT————————————DIVISION————————-CIRCLE

HEAD OF SERVICE————————————VR. No.————————DATE————————

1. Name of work————————————————————————————

2. Number of sanction————————————————————————

3. Amount of sanction————————————————————————

4. Name of contractor————————————————————————

5. Agreement no.————————————, dated————————————————

6. Reference to Vr. no.————dated————on which previous payment was made.

7. Reference to measurement book no.————————————and page————————(if necessary under paragraphs 136 and 137 of the Forest Account Rule s).

Quality of work executed		Item of work done or materials supplied	Rate	Unit	Value of work done		Remarks
Since last bill	Up to date				Up to date	Since last bill	

Total value of work done Deduct value of work done on last bill							
Total value of work done since last bill							

Received the amount of Rs.———————— in par/full payment of my contract.

This amount of Rs.———————— has been disbursed by me.

Dated————————

The ————————19 . ————————

Passed for Rs.

————————Conservator Division————————Circle.

FORMS

F. A. R. FORM NO. 20

(See paragraph 142)

Record of sanction, progress of expenditure on works and control of total expenditure against the appropriation for the financial year 19 –19.

Budget Sub-Head. S. E-Rs. R. E.-Rs. L. E.-Rs.

NOTE–The submission of completion report should be recorded in the column of remarks with reference to the forwarding letter no. and date

Sanction no. and date	Particluars of works (Length,	Sanctioned amount	Detail of payments

	rate, range, etc.)										
		Rs.	C. B. voucher		Amount		C. B. voucher		Amount		C v
			No.	Month	Rs.	n. P.	No.	Month	Rs.	n. P.	No

Total amount sanctioned.

FORMS

Memorandum of payments made

Total value of work done	Rs.	n.P.	Rs.	n.P.
Amount of previous payments from last voucher no. ————of———— ——forwarded with accounts for———— ————19 Payments now made. By Cash Rs. By Cheque no. of Rs. By Value of stock supplied Rs.				
Balance due				

F. A. R. FORM No. 20-A

(See paragraph 170)

EARNEST MONEY ACCOUNT OF————————————————IN RESPECT OF LOT NO.————————————

(————————————RANGE) FOR RS.————————————

Amount of earnest money required Rs.————————————

		Deposits				Withdrawals				Balance		Total		Dated ini Divisiona Forest Of
		In treasury		Other forms		From treasury		Other forms		In treasury		Other forms		
		Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs
1st June, 1934	Transfer from Earnest Money of lot no. 103 of 1933	50								50				50
10th June, 1934	By cash deposited into Treasury [vide chalan (part) no. dated].	100								150				15
1st March,	By transfer					150								

1935	to Revenue vide cash-book items no.													

F. A. R. FORM NO. 20-B

(See paragraph 170)

FOREST DEPARTMENT UTTAR PRADESH————————————
CIRCLE,————————DIVISION

Register of Security Deposits for works and miscellaneous purposes other than those entered in A-12

ber	Name and address of depositor	Reason for deposit	Amount of security required	Particulars of security deposited			Binding Space	Date of lapsing in the case of treasury deposits	Dated initials of the Divisional Forest Officer	Disposals			Dated initials of the Divisional Frest Officer	Remarks
				Amount	Date	Whether deposited in cash, Governm				Date	Particulars of disposal	Amount		

						ent paper, bonds, etc, (Give no. and date and other particulars in case of Government paper. Give no. and date of chalan and name of treasury in the case of treasury deposits)								

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

(F. D. E. 12) F. A. R. FORM No. 21

[See paragraph 189]

CONTRACTORS' AND DISBURSERS' LEDGER

Account no.——————

Dr. ——————. in account with Forest Division Cr.

——————, dated——————195 .

Date	Cash-book Cr. item no.	Particulars of advances made	Amount	Date	Cash-book Dr. item no.	Particulars of advances recovered	Amount
1	2	3	4	5	6	7	8

			Rs.	n.P.				Rs.	n.P.

DATED————————— ,

————————————————195 .

Signed————————— Conservater.

(F. D. E. 13) F. A. R. FORM

[See

FOREST DEPARTMENT

Abstract of entries in the Contractors' and Disbursers'

No. of Accountant's ledger	Name and rank	Particulars of work	Department debtor							
			Balance due from last month		Nos. of Dr. items in cash-book	Nos. and dates of original items of payments now recovered	Recoveries in cash or value of supplies or work done during the month		Total	
1	2	3	4		5	6	7		8	
			Rs.	nP.			Rs.	n.P.	Rs.	n.P.

DATED ——————— ——————————195 .

FORMS

No. 22 paragraph 195]

————Division

Ledger during————19 .

Department creditor							Balance due		
Balance outstanding from last month	Nos. of Cr. items in cash-book	Payments during month		Total	By Contractor Disburser		To Contractor Disbursers		Remarks
9	10	11	12	13	14	15			
Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.

———————

Conservator,

————Division

F. A. R. FORM No. 23

(See paragraph 198)

FOREST DEPARTMENT————————CIRCLE

Register of forest deposits of the————division for the year 19

Serial no.	Month item which transaction dates	Particularly of items	Opening balance of the year	April 19			And so on for the other months of the year including March Final.	F (a * a th ‘ in a
				Credits (receipts)	Debits (payments or adjustments)	Closing balance		

								it la u p 3 H V V
1	2	3	4	5	6	7	8	9
		Rs.	nP.	Rs.	nP.	Rs.	nP.	R
		Total						

*To be indicated thus:—"A" Paid in cash, "B" Adjusted by credit to Government "C" Paid into Post Office Saving Bank Deposit account, and so of additional letters being entered with explanation at foot.

F. A. R. FORM No. 24

(See paragraph 182)

FOREST DEPARTMENT————————DIVISION

Classified abstract of revenue during————19 .

NOTE—The items in this abstract should be arranged in accordance with the prescribed heads of account.

No. of item in cash-book	Items	Amount	Total of revenue sub-head	Remarks	
1	2	3	4	5	
		Rs.	n.P	Rs.	n.P
	Total Revenue Rupee——				

————Conservator of Forests,

Dated———19 ————Division

F. A. R. FORM No. 25 (obverse)

(See paragraphs 186 and 188)

FOREST DEPARTMENT,————————DIVISION

Classified abstract of expenditure during———195 .

NOTE—The items in this abstract should be arranged in accordance with the prescribed heads of account.

Number in cash book of—

Item	Voucher	Items	Amount	Total of unit of appropriation	Remarks	
1	2	3	4	5	6	
			Rs.	nP.	Rs.	nP.
		Carried over				

FORM No. 25 (REVERSE)

No. in cash book of—		Items	Amount	Total of unit of appropriation	Remarks
Item	Voucher				
1	2	3	4	5	6

		Brought forward Grand total	Rs.	n.P.	Rs.	n.P.	

CERTIFICATE

I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure charged in this account could not, with due regard to the interests of the Government, be avoided. I also certify that to the best of my knowledge and belief the payments entered in this account have been duly made to the parties entitled to receive them. All vouchers for payments of pay and travelling allowances and of refunds and advances vouchers for all other payments above Rs. 600 in amount and vouchers for all items adjusted by book transfer with other departments are attached to the account. I have, as far as possible, obtained vouchers for other sums, and I am personally responsible that they have been so destroyed that they cannot be used again.

(2) I also certify that all the articles detailed in the vouchers attached to this form and those retained in this office have been duly received in good order and accounted for in the stock register. The quantities are correct and the quality is good, the rates paid are not in excess of the accepted market rates. Suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payment.

(3) I also certify that the rates detailed in the form and on the vouchers attached to the form are correct with reference to those specified in the contract bond.

(4) I also certify that the animals for which the rewards have been drawn were actually destroyed and produced before me and that their skulls have been broken up as ordered by Government to prevent double payment.

(5) I also certify that part payments made are covered by the estimated value of work done.

(6) I also certify that menials charged to office contingencies have actually been maintained and paid and their thumb-impressions have been attested by disbursing officers.

Dated_____ _____Conservator of Forests,

The_____195 , Incharge of the Division.

(F. D. E. 14.) F. A. R. FORM No. 26

(See paragraph 183)

FOREST DEPARTMENT————————————DIVISION

Schedule of remittances of revenue to Treasuries————————————during————————195 . Schedule of remittances of earnest money and security deposit to Treasuries.

Date when remitted	Number of item or chalan	Name of treasury	By whom remitted	Amount	Remarks
1	2	3	4	5	6
				Rs.	n.P.

Dated————————195 , ————————Division,

F. A. R. FORM

[See paragraph

FOREST DEPARTMENT,

Monthly Summary of Revenue and Expenditure of the different

Head of Account	Budget estimate 195 .5	Direction Division	Division		Division		Division		Division	
1	2	3	4		5		6		7	
REVENUE Rs.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
I—Timber and other produce removed from the Forests by Government agency—										
(a) Timber										
(b) Firewood and charcoal.										
(c) Bamboos										
(d) Resin										
(e) Grass and other minor produce.										
II—Timber and other produce removed from the forests by consumers or purchasers—										
(a) Timber										

(b) Firewood and charcoal.										
(c) Bamboos										
(d) Grazing and fodder grass.										
(e) Other minor produce.										
III—Drift and waif wood and confiscated forest produce—										
Carried over										

No. 27—(contd.)

207)

_____CIRCLE

divisions during_____19

Division	Division	Division	Division	Division	Total	Total to end of...19	Total to end of...19	
8	9	10	11	12	13	14	15	

Rs.	nP	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	
																I
																(a)
																(b)
																(c)
																(d)
																e
																II
																(a)
																(b)
																(c)
																(d)
																(e)
																III

FORM

(See paragraph

FOREST DEPARTMENT

Monthly Summary of Revenue and Expenditure of the different

Head of account	Budget,estimate 195. 5	Direction Division	Division	Division	Division	Division

1	2	3	4	5	6	7

REVENUE (contd.)	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
Brought forward.												
IV.—Revenue from forests not managed by Government.												
V.—Miscellaneous.												
(a) Fines and forfeiture.												
(b) Refunds and other sources.												
(c) Rents.												
(d) Recoveries of cost of Government Establishment from private bodies.												
(e) Contributions towards leave salary of gazetted officers.												
(f) Contributions towards leave salary of non-gazetted officers.												
VI—Receipts in England.												
VII—Lose or Gain by ``````````exchange.												
VIII—Deduct refund—Grand Total, Revenue												
EXPENDITURE												
10.—Forest.												
A.—General Direction.												

No. 27—(contd.)

207

_____CIRCLE

divisions during 195

Division		Division		Division		Division		Division		Division		Total to end of ...195		Total to end of ...195		
8		9		10		11		12		13		14		15		
Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	IV V (a) (b) (c) (d) (e) (f) VI 1 (a) (b) 2 (a)

FORM

(See paragraph

FOREST DEPARTMENT;

Monthly Summary of Revenue and Expenditure of the different

Head of account	Budget,estimate, 19	DirectionDivision		Division		Division		Division	
1	2	3		4		5		6	
EXPENDITURE––(contd.) Brought forward 3. Allowances and honoraria. (a) Cost of passage (non-voted). (b) Travelling allowance (voted). (c) Travelling allowance (non-voted). (d)House rent and other allowances. 4. Contingencies (non-contract). (a) Carriage of	Rs.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.

tents and records. (b) Other charges Total General Voted Direction. Non-voted Grand Total Carried over										

No. 27—(contd.)

207

_____CIRCLE

divisions during

Division		Division		Division		Division		Division		Total		Total to end of ...195		Total to end of ...195		
8		9		10		11		12		13		14		15		
Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	3 (a)

																(b) (c) (d) 4 (a) (b)

FORM

[See paragraph

FOREST DEPARTMENT

Summary of Revenue and Expenditure of the different

Head of account	Budget estimate, 19	Direction Division	Division	Division	Division	Division
1	2	3	4	5	6	7

EXPENDITURE —(contd.)	Rs.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
Brought forward											
10—Forest											
B—Conservancy and works											
1. Forest produce extracted by Government Agency—											
(a) Timber											
(b) Firewood and charcoal.											
(c) Bamboos											
(d) Resin											
(e) Grass and other produce.											
2. Forest produce extracted by other Agency.											
3. Drift and waif wood and confiscated forest produce.											
4. Payments and charges on account of collection of revenue from private forests not managed by Government.											

5. Rent of leased forests and payment to shareholders in forest managed by Government. 6. Live-stock, stores, tools and plant— (a) Purchase of cattle (b) Feed and keep of cattle. (c) Stores, tools and plants. 7. Communications and Buildings— (a) Roads and Bridges 8 F. (b) Buildings {8 F. 8 A. (c) Other works {8 F. 8 A. Carried over											

No. 27—(contd.)

———CIRCLE

divisions during 19

Division		Division		Division		Division		Division		Totals		Total to end of 195		Total to end of 195		
8		9		10		11		12		13		14		15		
Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	1 (a) (b) (c) (d) (e) 2 3 4 5 6 (a) (b) (c) 7 (a) (b) (c)

FORM

[See paragraph

FOREST DEPARTMENT,

Summary of Revenue and Expenditure of the different divisions

Head of account	Budget, estimate 19	DirectionDivision		Division		Division		Division		Division	
1	2	3		4		5		6		7	
EXPENDITURE—(contd.) Brought forward 8. Forest organization and improvement— (a) Demarcation (b) Cost of forest settlements, compensation for land and rights. (c) Surveys (d) Working plans (e) Sowing and planting. (f) Fire protection (g) Other works 9. Miscellaneous—	Rs.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.

(a) Law charges (b) Rewards for killing wild animals (c) Other charges 10. B. Suspense Total B.—Conservancy, etc. 8. F. C.—Establishment. 1. Pay of officers—(a) Conservators (non-voted). (b) Indian forest officers (non-voted). (c) Provincial forest officers (voted). Carried over											

No. 27—(contd.)

207]

———CIRCLE

of———Circle during 19

Division	Division	Division	Division	Division	Total	Total to end of 19	Total to end of 19	
8	9	10	11	12	13	14	15	

Rs.	nP.	Rs.	nP.	Rs.	nP,	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	8 (a) (b) (c) (d) (e) (f) (g) 9 (a) (b) (c) 10 1 (a) (b) (c)

FORM

[See para

FOREST DEPARTMENT

Summary of Revenue and Expenditure of the different

Head of	Budget	Direction	Division	Divisio	Divisio	Divisio

account	estimate, 195 -5	Division		n	n	n
1	2	3	4	5	6	7

EXPENDITURE —(contd.)	Rs.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
Brought forward											
2. Pay of establishment—											
(a) Subordinate forest establishment.											
(b) Clerical establishment.											
(c) Dispensary staff											
(d) Temporary establishment.											
(e) Pay and stipend of students while under training.											
3. Contribution to Central Government for training of Indian Forest Service probationers and rangers.											
4. Allowances and honoraria—											
(a) Cost of passages (non-voted).											

(b) Travelling allowance (voted).											
(c) Travelling allowance (non-voted).											
(d) House rent, honoraria and other allowances.											
Carried over											

No. 27– (contd.)

graph 207)

————CIRCLE

divisions of——Circle during 195 —(continued)

Division		Division		Division		Division		Division		Total		Total to end of 195		Total to end of 195		
8		9		10		11		12		13		14		15		
Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	
																2 (a) (b) (c

																) (d) (e) 3 4 (a) (b) (c) (d) 5 (a) (b)

FORM

(See paragraph

FOREST DEPARTMENT

Summary of Revenue and Expenditure of the different divisions of

Head of account	Budget estimat	Direction Division	Division	Divisio n	Divisio n	Division

	e. 195 5													
1	2	3			4		5		6			7		
EXPENDITURE–(concld.)	Rs.	Rs.	nP.	Rs.	nP.	Rs	nP.	Rs.	nP.			Rs.	nP.	
Brought forward														
5. Contingencies (non-contract)–														
(a) Stationery														
(b) Carriage of tents and records.														
(c) Rents, rates and taxes.														
(d) Official postage and telegram charges.														
(e) Other charges														
6 Grants in-id– Contributions for passages of officers transferred to or from other Governments (non voted).														
Total, C– Establishment														
D–Interest on Capital Outlay.														

E–Expenditure in England											
1. Leave salaries and deputation pay (voted).											
2. Leave salaries and deputation pay (charged)											
3. Sterling overseas pay (charged).											
4. Stores for India											
5. Other charges											
Total. E–Expenditure in England.											
F–Loss or gain by exchange.											
GRAND TOTAL											

No. F., dated 195.

Forwarded to the Conservator of Forests,

ALLAHABAD:

Dated the 195 .

No. 27—(concld.)

207)

———CIRCLE

Circle during 195 —(concluded)

Division		Division		Division		Division		Division		Total		Total to end of 195		Total to end of 195		
8		9		10		11		12		13		14		15		
Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	
																6 (a) (b) (c) (d) (e) 7 8A 52

																A

Circle. Principal Auditor.

FORMS

F. A. R. FORM No. 28

(See paragraph 205)

(PART I)

FOREST DEPARTMENT,——CIRCLE ———— DIVISION

Extract from the summary of revenue and expenditure furnished by the Principal Auditor for the month of

REVENUE

Budget heads	Amount	
R. I. (a) Timber	Rs.	nP.
I. (b) Fire-wood and charcoal		
I. (c) Bamboos		
I. (d) Rosin		
I. (e) Grass and other minor produce		
R. II. (a) Timber		
II. (b) Fire-wood and charcoal		
II. (c) Bamboos		
II. (d) Grass and other minor produce		

II. (e) Other minor produce		
R. III. Drift and waif wood and confiscated forest produce		
R. IV. Revenue from forests not managed by government		
R. V. (a) Fines and forfeiture		
V. (b) Refunds and other source		
V. (c) Rents of building and furniture		
V. (d) Recoveries of cost of Government establishment from private bodies.		
V. (e) Contributions towards leave salary of gazetted officers.		
V. (f) Contributions towards leave salary of non-gazetted officers.		
R. VI. Receipts in England		
R. VII. Loss or gain by exchange		
Grand Total, Revenue		
Deduct Refunds		
Net Revenue		

FORM No. 28—(contd.)

(See paragraph 208)

(PART II)

FOREST DEPARTMENT,——CIRCLE——DIVISION

Extract from the summary of revenue and expenditure by the Principal Auditor for the month of ————————195

EXPENDITURE

Budget heads	Amount	
B. 1. (a) Timber	Rs.	nP.
1. (b) Fire-wood and charcoal		
1. (c) Bamboos		
1. (d) Rosin		
1. (e) Grass and other produce		
B. 2. Forest produce extracted by other agency		
B. 3. Drift and waif wood and confiscated forest produce		
B. 4. Payments and charges on account of collection of revenue from private forests not managed by Government.		
B. 5. Rent of leased forests and payment to share-holders in forests managed by Government.		
B. 6. (a) Purchase of livestock		
6. (b) Feed and keep of cattle		
6. (c) Stores, tools and plant		
B. 7. (a) Roads and bridges 8 F.		
7. (b) Buildings 8 F.		
7 (c) Other works 8 F.		
Carried over		
Brought forward		
B. 8. (a) Demarcation		
8. (b) Cost of forest settlements, compensation for land and rights.		
8. (c) Surveys		
8. (d) Working plan		
8. (e) Sowing and planting		

8. (f) Fire protection		
8. (g) Other works		
B. 9. (a) Law charges		
9. (b) Rewards for killing wild animals		
9. (c) Other charges		
B. 10. Suspense		
Total, B		
Conservancy and works 8 F.		
C. 1 (a) Conservator (non-voted)		
1. (b) Indian Forest Service Officers (non-voted)		
1. (c) Provincial Forest Officers (voted)		
C. 2. (a) Subordinate forest establishment		
2. (b) Clorical establishment		
2. (c) Dispensary staff		
2. (d) Temporary establishment		
2. (e) Pay or stipend of student while under training		
C. 3. Contribution to Central Government for training of Indian		
Forest Service probationers and rangers.		
Carried over		
Brought forward		
C. 4. (a) Cost of passage (non-voted)		
4. (b) Travelling allowance (voted)		
4. (c) Travelling allowance (non- voted)		
4. (d) House rent, honoraria and other allowances		

C. 5. (a) Stationery		
5. (b) Carriage of tents and records		
5. (c) Rents, rates and taxes		
5. (d) Official postage and telegram charges		
5. (e) other charges		
C. 6. Grants-in-aid. Contributions for passages of officers transferred to or from other Governments (non-voted).		
Total, C		
Establishment		
Total, 8—Forest		
D. Interest on Capital Outlay		
E. Charges in England		
F. Loss or gain by exchange		
65—Capital outlay on Forests		

No.----------,dated ----------

Copy forwarded to the Divisional Forest Officer,----------

---------- Conservator,----------Circle,

F. A. R. FORM No. 29

(See paragraph 210)

FOREST DEPARTMENT,————————————————

Objection statement to the accounts the————————
Division of the month of————————195

Serial no of objection	Number of item in cash-book and whether on Dr. or Cr. side	Date	Particulars	Amount entered in Objection Book		Nature of objection	Explanation	Conservator's recommendatio and Accountan General's orde
1	2	3	4	5		6	7	8
				Rs.	nP.			

F. A. R. FORM No. 29—(REVERSE)

FOREST DEPARTMENT————————————————————

————————————————————DIVISION

Objection Statement to the Accounts for

————————————195.

No. O. S.————————, dated————————195 .

FORWARDED to the Divisional Officer to be returned through the Conservator of Forests.

Asstt. Accountant General.

No., dated 195 ,

FORWARDED, with explanations to the Conservator of Forests.

Conservator,

Division,

No.————————, dated————————195 .

RETURNED to the Assistant Accountant General.

Conservator of Forests,

F. A. R. Form no. 30– Schedule of Deposit Works

(See Appendix V)

Division————————————

Account of Deposit Works during the month of 19

Serial no.	Name of work and name of depositor	Deposit			Expenditure			Remarks
		To end of previous month	During the month	Total to date	To end of previous month	Total charge of the month	Total to date	

1	2	3	4	5	6	7	8	9

F.A.R. Form no. 31

(See paragraph 14 and Appendix I)

(F.D.A.-11)

An Agreement made this_____day of_____19 ,
BETWEEN_____son of_____caste_____resident of_____(hereinafter called the depositor) of the one part AND the Governor of the Uttar Pradesh (hereinafter called the Governor which expression includes his successors and assigns)of the other part
WHEREAS the depositor has been appointed to the post of_____in

(1) In words
(2) In figures.

the Forest Department, Uttar Pradesh AND WHEREAS it was a condition of his said appointment that the depositor should give security to the amount of Rupees (1)_____Rs. (2)____(hereinafter called the deposit) for the due discharge of his duties in the said appointment AND WHEREAS the depositor has made the said deposit in the form specified at (3)_____in the Schedule hereto (or has paid rupees (1)_____(Rs. (2)_____) of the said deposit in form at (3) in the schedule hereto and has agreed

to pay the balance by monthly instalments of rupees (1)_____(Rs. (2)_____) NOW THESE PRESENTS WITNESS and the parties hereto hereby agree.

(3) State whether at a, b, c or d of the schedule.

FIRST, that the said deposit or any part thereof may be taken by the Governor for the purpose of indemnifying him, the Governor, from any loss caused by the act, negligence or default of the depositor in losing, misappropriating, injuring or failing to prevent injury to any money or property while in his custody or under his supervision as a servant or officer of the said Department or in permitting or failing to prevent the loss or misappropriation of, or injury to, any such money or property as aforesaid by any person whosoever.

SECOND, that the said deposit or any part thereof may be applied for the purpose of realizing any penalty for which the depositor may become liable under the rules of the said Department in force for the time being.

THIRD, that the said deposit may be retained by the Governor for six months after the depositor has either died in the said service or has quitted the same.

FOURTH, that on the expiration of the said period of six months the said deposit will be repaid to the depositor or the person then entitled to his property after his accounts have been passed by the officer authorized under the rules of the said Department to examine and pass the same and after all sums to which the Governor may be entitled under the first or second clauses hereof have been deducted therefrom.

FIFTH, that any additional sum deposited by the depositor and stated in the schedule hereto and verified by the signature or mark of the depositor and of the officer accepting the same may be applied in the same manner and shall be refunded subject to the same conditions as the said deposit.

SIXTH, that if the said deposit is insufficient for the purposes set forth in the first and second clauses hereof the depositor will pay to the Governor such sum as may be necessary to make up such deficiency.

SEVENTH, that the officer receiving or entitled to deal with the said deposit may (but shall not be bound to) change the same from any of the forms enumerated in the schedule hereto to any other one or more of the said forms on the request in writing and at the risk of the depositor.

EIGHTH, that the repayment either in whole or in part of the said deposit or of any additional deposit made under the fifth clause hereof shall not exonerate the depositor or his estate or effects from liability to make good to the Governor any loss or damage for which the depositor was liable under the terms of these presents or the rules of the said Department and which was not made good before such repayment as aforesaid made.

IN WITNESS whereof the parties hereto have hereunto set their hands on the day and year first above written.

The Schedule above referred to:

(Forms in which security may be given).

(a) in cash,

(b) in Post Office Cash Certificates,

(c) script or certificates for any loan issued by the Government of India, upon the security of the revenue of British India, or by the Government of Uttar Pradesh upon the security of its revenue.

(d) Fixed deposit receipts of the state bank of India, the Allahabad Bank, the Central Bank, or any other bank that has been recognized by Government.

NOTES-(1) Fixed deposit receipts of banks accepted as security must be issued in the name of the Uttar Pradesh Government.

(2) Government will hold the fixed deposit receipt at the depositor’s risk and will not be liable to the depositor in the event of loss of the security due to failure of the Bank or any other cause: and that if security is lost, the loss will fall on the depositor who must furnish fresh security forthwith.

Witness_____

Witness_____

F. A. R. Form no. 32

(see paragraph 14 Appendix I)

[F. D. A.-11(a)]

An Agreement made this_____ day of_____19 , BETWEEN _____ _____son of _____ and _____ son of _____ caste _____ desident of _____ (hereinafter called "the Sureties") of the one part AND the Governor of the Uttar Pradesh (hereinafter called the Governor which expression includes his successors and assigns) of the other part WHEREAS _____ (hereinafter called the Forest employee) has been appointed to the post of _____ in the Forest Department, Uttar Pradesh and WHEREAS it was a condition of his said appointment that the Forest employee should give security to the amount of rupees _____ for the due discharge by him of his duties in his said appointment or in any other appointment which he might hold in the said department AND WHEREAS the Forest employee has deposited rupees _____ of the said sum and has agreed to pay the balance of the same by monthly instalments of rupees _____ AND WHEREAS it is necessary as a condition of his retaining his said appointment that the Forest employee should procure sureties for the payment by him of the balance of the said sum. NOW THESE PRESENTS witness and the sureties hereby jointly and severally contract with the Governor that in consideration of the aforesaid appointment of the Forest employee and/or of his being allowed to continue in the said appointment :

(1) That if the Forest employee makes default in paying any one or more of such instalments as aforesaid, the Sureties will pay the same to the Governor.

(2) That if the Governor suffers any loss caused by the act, negligence or default of the Forest employee in losing, misappropriating, injuring or failing to prevent injury to any money or property while in his custody or under his supervision as a servant or officer of the said department or in permitting or failing to prevent the loss or misappropriation of, or any injury to, any such money or property as aforesaid by any person whatsoever then the sureties will indemnify the Governor for such loss to the extent of but not more than, the amount of instalments then to be paid by the Forest employee if the same are not paid by him or his legal representatives.

(3) That, except as provided in clause 1 the sureties' liability under these presents shall cease as soon as the Forest employee has deposited the whole amount which he is bound to deposit as security.

(4) That, if the sureties do not give notice of their intention to withdraw from their suretyship, they shall, notwithstanding the fact that the Forest employee may have paid the whole amount of his security deposit, continue to be sureties for him in like manner as a provided in clauses 1 and 2 if by reason of the Forest employee being appointed to any higher post in the said department it shall become necessary for him to give further security and he is permitted to pay the same by instalments.

(5) That while the Forest employee is liable to pay any instalment of a security deposit either by reason of his present appointment or of his promotion to any other post in the said department, the sureties cannot terminate their suretyship.

IN WITNESS whereof the parties hereto have hereunto set their hands the day and year first above written.

Witness_____

Witness_____

F. A. R. Form no. 33

(See paragraph 14 and Appendix I)

FOREST DEPARTMENT, UTTAR PRADESH————— Circle, ———Division

Register of Security Deposit Bonds

Name and designation of the subordinate	Amount of security required	Value of security furnished to date		Officer to whom pledge and name of post office in which cash security is deposited under	Date of entries in columns 3 and 4	No. and date of letter forwarding Government paper		No. and d acknowle of the Tr or the De Controlle Currency
		Value in cash	Face-value in Government paper			The Treasury	The Deputy Cuntroller of Currency	

				rule 3				

1	2	3	4	5

F. A. R. Form no. 34

(See paragraph 14 and Appendix I)

Pass-book	Name and caste of depo	Rank	Pay	Balance	Monthly payment to security deposit	Total amount	Remarks

	sitor																			
					Net amount	Interest	April	May	June	July	August	September	October	November	December	January	February	March	Net amount	Interest	

F. A. R. Form no. 35

(See paragraph 14 and Appendix I)

FOREST DEPARTMENT

Abstract showing the details of the Security Accounts of the Officials of the————

————Range. ————Division, for the year ending————19

Serial no.	Name and designation of official	Number of Account Pass-book	Account to credit at the beginning of the year	Interest added during the year	Withdrawals made during the year	Deposits made during the year	Amount to credit on last Remarks day of year

Dated——— Officer-in-charge,

———19 Forest Division

INDEX

	Paragraph
A	
ACCOUNT (S) –	
—for March to include all transactions of subordinates to the last day of the financial year	178
All —sent to the Principal Auditor to be in English	204
Detailed—of transactions primarily maintained in the subordinate offices	177
Detailed rules regarding the—of revenue to be found in the Forest Manual	50
Rules regarding the—to be maintained in the subordinate and divisional offices	176–209
ADVANCE (S) –	
—to disbursers may be remitted by postal money order	56,157 and App. III.
Amount of—made to contractors to be charged to the head	159

"work advances"	
Authorities empowered to sanction—	App. IV
Classification of—and their recoveries	items 1 and 22 (iv)
Entries in the accounts on account of—to be made in red ink	161
Form of intimation of—to the Principal Auditor	160
Grant of—to non-gazetted servants of the department	151–153
Rules regarding—	150–166
Rules regarding—to contractors	150–159
Rules regarding irrecoverable—	166
Rules regarding miscellaneous—	164
Rules regarding the grant of—to disbursers	154–157
Rules regarding the ledger of—	189–194
Rules regarding the monthly abstract of the ledger of—	195–197
Rules regarding tour—	163
AGREEMENTS–	
Powers of officers to enter into—	33
Standard forms of—for sale of produce	33
ANNUAL REPORT FORMS–	
Certain—to be prepared and forwarded by the Principal Auditor	209
APPROPRIATION–	
Explanation of heads of—in the departmental budget	55
No work to be commenced without—for expenditure	135

APPROPRIATION ACCOUNT—	
Rules Regarding—	69
ARREAR PAY–	
—to be drawn on separate bills	111 (b)
AUDIT–	
Rules regarding objection statements resulting from—	210–217
AUTHORITIES–	
—whose rules are embodied in this volume	2
B	
BILL (S) –	
Form of—for works or supplies	138
Instructions for preparing and paying—for works or supplies	138–141
BOOKS AND NEWSPAPERS–	
Power of authorities to increase annual allotment for the purchase of—	App. IV item 3.
BOOK TRANSFER (ADJUSTMENT) –	
Procedure to be followed in the case of supplies by—to other departments	47–48
Value of bills for transactions with the other departments classified under—	22 (vi)
BUDGET (S) –	
Due date for the submission of—to Government and the Principal Auditor	58
Duties of the Chief Conservator in connexion with the—of the department	5
Provision in—does not authorize expenditure	62

Rules regarding the—	54–69
Rules regarding the divisional—estimates	56–57
Rules regarding the provincial—estimates	58
Rules regarding working plans—estimate	66–68
BUILDING (S) –	
Rules regarding departmental—	132–134
Authorities empowered to take—on lease	App. IV, item 5
Authorities empowered to sanction the sale or demolition of—	App. IV, item 4,
C	
CASH–	
Definition of the term—	11
CASH ACCOUNT–	
—to show some items in totals only and others in detail	179
Certificate to be signed by the divisional officer at the foot of the—	179
Rules regarding the preparation of the—	179–181
Subsidiary returns to accompany the—	179
Vouchers to accompany the—	131
CASH BALANCE–	
—to be verified at least once a month and a report submitted of any excess or deficit	13
CASH BALANCE CERTIFICATE–	
Officers by whom the—may be signed	27
Preparation and submission of the—	27
CASH-BOOK (S) –	

—is the principal record of transactions	19
A copy of all subordinate—to be sent monthly to the divisional office	29
CASH-BOOK (S) – (Concluded)	
A copy of the divisional—is not sent to the Principal Auditor	30
A separate—to be maintained by subordinate officials	19
Adjustments to be made in the—on account of payments and receipts of advances granted to contractors	159
Adjustments to be made in the—on account of lapsed deposits	174
All items of revenue in the—to be classified and arranged in the classified abstract	182
All receipts, disbursements and of charges of the department to be entered in the—with details	21
Classification in the—of amounts received and paid as forest deposits	172
Certificate of cash verification to be recorded in the—	18
Corrections intimated in the objection statement should be noted in the —	211
Details of particulars to be entered in the—in respect of items of revenue and remittances	44-45
Entries in the—on account of advances to be made in red ink	161
Entries to be made in the—in respect of items of revenue adjusted by book-transfer	48
Entry in the—of amounts of cheques	85–86
Full details of charges need not be given in the—in the case of pay of establishment and travelling allowance bills	117
Items of revenue and expenditure of subordinate officers to	19

be entered in the divisional—in totals only	
Monthly closing of the—	25
Range and subordinate—may be written up by clerks, but the range officer is responsible for its upkeep and correctness	177 (ii)
Rules regarding the upkeep of the—	18–31
There should ordinarily be no cash-balance in the divisional—	28
When examining the—of subordinate officers the balances of the cash account to be agreed with those of the ledger	191
CASH CHEST–	
A—to be kept by every official authorized to receive and disburse money	12–16
Private money not to be placed under any circumstance in the—	17
Procedure in the collection and disbursement of money to be followed by subordinates who do not keep a—	16
CAPITAL–	
Classification of expenditure on–works	22 (viii) and (ix)
CAPITAL EXPENDITURE–	
—to be shown in separate sheets in the classified abstract of expenditure	95 (4)
Authorities empowered to sanction—	App. IV item 6
Classification and intimation of sanctions to—	95-96
Classification of—	90
CHALAN (S)–	
—in duplicate to accompany remittances to the treasury	39
—to be sent to the Principal Auditor as vouchers with	39 and 184

accounts	
Duplicate—not required when revenue is remitted by postal money order	38
Particulars to be furnished by treasury officers on vernacular—	39 (ii)
Single copy of—sufficient in the case of moneys credited by transfer from revenue deposit vouchers	39 (i) note
CHEQUE (S) –	
—may be used only for bona fide demands and not for transfer of funds from one division to another	71
—payable on demand are treated as "cash" for the purpose of accounts	11
Books of—supplied by the Principal Auditor	78
Drawings by—to be regulated by appropriations	72
Entry in the accounts of—	85-86
Funds required for making payments obtained monthly by means of–	70
Instructions regarding the issue of–	76-83
Manner of endorsing—drawn in payment of revenue utilized for expenditure	82
Rule regarding the adjustment of cancelled, lost or lapsed—	87–89
CHIEF CONSERVATOR–	
Duties of the—	5
Functions of a divisional officer discharged by the—in respect of the cash accounts of his own office	9
CLASSIFICATION–	
—of advances and their recoveries	22(iv)

—of receipts and charges to be given in the cash-book	22
—of transactions of account of earnest money deposits	22(ii)
Details of— revenue and expenditure	
App.II	
CLASSIFIED ABSTRACT OF REVENUE–	
A copy of the—to be sent to the Principal Auditor, Conservator of the circle, and to the Conservator, Kumaun circle	182
Corrections intimated in the objection statements should be noted in the —	211
Divisional officer to check item in the—	182
Rule regarding—	182
CLASSIFIED ABSTRACT OF EXPENDITURE–	
Authorities to whom copies of the—ought to be sent	186 and 187
Rules Regarding—	186 and 188
Separate—to be prepared for revenue and capital expenditure	186 (6)
Vouchers and certificates to accompany the—	187
COMMUNICATIONS AND BUILDINGS–	
Lump reserve for inclusion in the budget for expenditure on–	59(ii)
COMPENSATORY ALLOWANCE–	
A—is charged in the same bill as pay	119
COMPLETION CERTIFICATE–	
Form and preparation of—	143
CONSERVATOR (s) –	

Duties of the—	6–8
Duties of the —may be delegated during his absence from headquarters to a gazetted government servant	7
Functions of the divisional officer discharged by the—in respect of the cash accounts of their own offices	9
CONSOLIDATED TREASURY RECEIPT (s) –	
A—to be obtained from the treasury by the divisional office on the 1st of each month	46 and 185
Check to be exercised in the divisional office on receipt of—	185(ii)
CONSOLIDATED TREASURY RECEIPT(S) – (concluded)	
Copies of—to be kept in the divisional office	185(iii)
The divisional officer to verify entries of revenues in the range accounts from the—	39
CONTRACT(S)–	
Authorities empowered to execute—	App. IV, item 7.
Form of bill for payments on account in respect of work done on—	138
Powers of officers to enter into—	33 & 129
Procedure for entering in the accounts part-payments made in respect of works done on—	141
Rules regarding—	129—134
CONTRACT(S)–	
Accounts of advances with each—to be kept in the ledger	189 & 193
Rules regarding the grant of advances to—	158 & 159
Sums due to—on the settlement of his accounts but not received by him may be credited to forest deposits	171(iii)

CONTROL–	
—of grants and expenditure	61—62 & 97
Certificate of—of expenditure and examination with budget grant to be submitted to superior authorities	64
CONTROL–GENERAL–	
—over expenditure and accounts of the department exercised by the Chief Conservator and of the divisions by the Conservator—	5—6
CONVEYANCE ALLOWANCE–	
—to be drawn on pay bills	116(4)
CORRECTIONS–	
Procedure for making—of errors in accounts	31
D	
DEDUCTIONS–	
Classification of—fro`m bills	22(v)
DEEDS, BONDS AND AGREEMENTS–	
Authorities empowered to execute—	App. IV item 7.
DEFALCATION(S)–	
Procedure to be followed when—are discovered	81
DEFINITION–	
—of the terms used in the Forest Accounts Rules	4
DEPARTMENT(S)–	
Definition of the term—	4
Officers of other—authorized to incur charges to draw funds on separate cheques and to maintain accounts prescribed in this volume	73

Procedure in respect of payments to other—for value of supplies or services	144
DEPOSIT(S)–	
Rules regarding—	167—175
Rules regarding earnest money—	168—170
Rules regarding forest—	171—175
Treatment of lapsed—	174 and 175
DEPUTATION ALLOWANCE–	
Provision for—of officers in England not to be made in the budget	57(2)
DISBURSEMENT CERTIFICATES–	
—to be furnished on vouchers	100(iii)
DISBURSING OFFICER(S)–	
Account of advances of each—to be kept in the ledger	189 and 190
Check by the—of the entries in the cash-book	24
Responsibility for close watch over expenditure rests primarily on the—	97
Rules regarding the grant of advances to—	154—157
DIVISIONAL ACCOUNT(S)–	
Before closing—monthly, the divisional officer to satisfy himself that all subordinate accounts have been examined and incorporated	178
DIVISIONAL BUDGET ESTIMATE(S)–	
Rules regarding—	56—57
DIVISIONAL FOREST OFFICER–	
—discharge of functions of a treasury officer in the case of establishment charges	102

—should personally verify the monthly cash balance and sign the accounts	27
Definition of the term—	4
Duties of the—	9
Officers who may verify the monthly cash balance and sign the accounts when the—is on tour	27
Orders of the—to be obtained on a transfer entry memo. before corrections in the accounts are made	30(b) note 3
DIVISIONAL OFFICER–	
Definition of the term—	4
DUPLICATE(S)–	
Rules regarding the issue of—or copies of documents	101
DUTIES–	
—of certain officers of the department	5—10
E	
EARNEST MONEY DEPOSIT(S)–	
Classification of receipts on account of—	22(ii)
Rules regarding—	168—170
ERRORS–	
Rules regarding the correction of—in accounts discovered during or after the close of the year	31 and 206
ESTABLISHMENT(S)–	
—are paid by cheques or out of cash obtained by cheques	102
Classification of—	103
Definition of permanent—	103(ii)
Definition of temporary—	103(ii)

General rules regarding—charges	102—120
Grant of special advances to non-gazetted—	151—153
Powers of authorities to sanction temporary—	103(iv) and App. IV item 9.
ESTABLISHMENT (S)–(Concluded)	
Procedure and form for intimating changes in—and grant of leave, etc.	106
Procedure for obtaining sanction to temporary—	104
Procedure for submitting annual return of permanent—	105
ESTABLISHMENT-PERMANENT	
Authorities empowered to transfer posts on the—and to distribute within divisions the amounts sanctioned for pay	App. IV item 8
ESTIMATE(S)–(See under Budget also)–	
—required in the case of items of capital expenditure	130
Value of departmental timber to be used on works to be entered in—	131
EXPENDITURE–	
Details of—to be given in the classified abstract of expenditure	186(2)
Distinction between Capital and Revenue—	90
General rules regarding—	90–101
Record of monthly—to be maintained by conservators and divisional officers	97(5)
Rules regarding the classified abstract of—	186–188
The number and date of sanctions to—to be quoted in the classified abstract of—	186(3)
F	
FOREST ADVANCE(S)–	

Advances granted to disbursers to be charged to the head—	155
Each item of—to be posted in the ledger	192
FOREST DEPOSIT(S)–	
Rules regarding the treatment and classification of—	171–175
Rules regarding the register of—	198 and 199
Treatment of amounts received as—	172
FOREST MANUAL–(UTTAR PRADESH)–	
Certain rules on financial or accounts matters are reproduced in the —and may not be added to or modified without a reference to Government in the Finance Department	3
FOREST PRODUCE–	
Authorities empowered to sanction grants of—free or at favourable rates	App. IV, item 12.
FOREST REMITTANCES–	
All sums paid into treasury should be debited to—	22(ii)
The value of all cheques drawn on treasuries to be credited to the head—	22(iii)
FOREST RESEARCH INSTITUTE–CENTRAL–	
Charges for supply from the—to be adjusted in the accounts only on receipt of intimation from the Principal Auditor	144 note
FINANCE DEPARTMENT–	
Reference to Government in the—is required to the modification of or additions to rules on accounts or financial matters contained in the Uttar Pradesh Forest Manual	3
FUNDS–	
—not to be transferred from one division to another by	71

means of cheques	
—required for making payments obtained monthly by means of cheques—Rules regarding the supply of—	70
	70–80
G	
GOVERNMENT (S)–	
Adjustment of transactions between different—	23(d)
GRANT (S)–	
Amount of sanctioned—not to be exceeded	97(2)
Communication of—	60
Rules regarding control of—	61–63
H	
HEADS OF THE DEPARTMENT–	
Powers of a—exercised by the Conservator	6(vii)
HEAD (S) OF CLASSIFICATION–	
—of capital expenditure	95 & App. II.
HEALTH CERTIFICATE–	
A last pay certificate or—to accompany a pay bill when the name of a permanent official appears for the first time in the pay bill	113
HORSE ALLOWANCE–	
—to be drawn on pay bills	116(4)
HOT WEATHER CHARGES–	
Conservators empowered to sanction charges on account of—	App. IV item 13
I	

INCIDENCE–	
—of revenue received or expenditure incurred by one subordinate or division in respect of another	23
INCREMENT CERTIFICATE–	
—to accompany pay bills when a periodical increment is drawn	113
INTER-DIVISIONAL TRANSACTIONS–	
Adjustment under head—allowed only in respect of transactions between divisions in different circles and not in the same circle	23
IRRECOVERABLE ADVANCE (S)–	
Rules regarding—	166 and App. IV.
ITEM (S)–	
Definition of the term—of expenditure	55
L	
LABOUR–	
Classes of employees who may or may not be classed under—	123 and 124
Classification of charges on account of wages of—	128
Explanation of the term—	122
LAPSE–	
Rule regarding–of sanctions	94(ii)
LAPSED DEPOSIT(S)–	
Rules regarding the treatment and refund of—	174 and 175
LAST PAY CERTIFICATE–	
A—or health certificate should accompany pay bills when the name of a permanent official appears for the first time	113

LAW CHARGES–	
Rules regarding—	146
LEASE (S)–	
Powers of officers to enter into—	33
LEAVE–	
Intimation of sanctions to grant of—to subordinate establishment	106
LEAVE ALLOWANCE (S) [SALARY (IES)]–	
Details of contributions for—to be furnished in the classified abstract of receipts	182
Payment of—of gazetted government servants at a place where there is no disbursing officer of the department	118
Provision for—for officers in England not to be made in the budget	57(2)
LEDGER OF ADVANCES–	
Abstract of the—to be prepared and sent with vouchers to the Principal Auditor	195
An explanatory memo. to to accompany the abstract of—for March	196
In the—only one account is to be opened for each disburser, but in the case of contractors a separate account may be kept for the same person for each work	190
Rules regarding the—	189–194
The account of each contractor and disburser in the—to be balanceed and signed by the divisional officer monthly	193
The pages in the—to be numbered and an index of accounts to be prepared	194
LUMP RESERVE–	
—sanctioned by Government for inclusion in the budget	59(ii)

for expenditure on communications and buildings	
M	
MAP (S)–	
Authorities empowered to sanction expenditure on the preparation of—	App. IV, item 10.
MAP OFFICE–	
Value of supplies from—to be adjusted in the accounts only on the intimation from the Principal Auditor	144 note.
MEDICINES–	
Divisional officers may purchase—	App. IV, item 15.
Rules regarding supply of—	148
MEASUREMENT (S)–	
—to be taken before payment is made for a work	136
MEASUREMENT BOOK (S)–	
Form and instructions for the upkeep of—	136-137
MISCELLANEOUS CHARGES–	
Rules regarding—	149
MODIFICATION–	
—of the rules in this volume requires the sanction of authorities by whom made	2
MONEY ORDER POSTAL–	
Remittance of revenue collected at outlying stations by—	38 and App. III.
MONEY TRANSACTIONS–	
Different classes of—of the department	20
MONTHLY ACCOUNT (S)–	
Details of—to be sent to the Principal Auditor	200 and 205

Due dates for the despatch of—	201 and 202
Figures of totals of receipts and expenditure under certain heads to be communicated to the Principal Auditor in advance of—	203
Rules regarding—	200–206
MUSTER ROLL–	
Form and instructions for preparing—	125–127
Officers by whom payments on—should be made or witnessed	126
O	
OBJECTION STATEMENT (S)–	
—to be returned in original within two weeks of its receipt through the Conservator	211
Authority on which objections are based to be given in the—	215
Copies of—containing important audit rulings to be kept in the divisional office	214
List of—to be sent by the Principal Auditor to the Conservator monthly and returned by him	216 & 217
OVER-PAYMENT(S)–	
Authorities empowered to waive recovery of—on account of leave salary, officiating pay or promotion pay	App. IV, item 14.
P	
PAY AND ALLOWANCES–	
Government accept no responsibility for fraud or misappropriation in respect of cheques issued for—except in certain cases	80
Procedure for adjusting recovery of items of—	49
PAY BILL(S)–	

Form of— of gazetted officers	107
Form of—of permanent and temporary staff	108
Number and date of orders regarding promotion, reduction, discharge, etc. to be entered in the—of establishment	109
Office copies of—of subordinate establishment not to be prepared	108(b)
Procedure for writing up —from the beginning of month	112
Rules regarding—	107–113
Separate—to be drawn for pay of permanent and temporary establishments	111
PAYMENT(S)–	
—of the department may be made by cash or by cheques	71
PERMITS, SHOOTING–	
Fees received in advance on account of—may be credited to forest deposits–	171(ii)
PLEADERS' FEES–	
Authorities empowered to sanction expenditure on—	App. IV, item 16.
PRINTED FORMS–	
Adjustment of sale-proceeds of—and rawanna books	53
PRINTING CHARGES–	
Rules regarding —	147
POWERS–	
—of different authorities to sanction expenditure	91 and App.
—of officers to enter into contracts, leases, and agreements	IV 33.
PRODUCE (FOREST)–	
Rules regarding the disposal of—	32

R	
RAILWAY CREDIT NOTE–	
Value of—to be adjusted in the accounts only on receipt of intimation from the Principal Auditor	
144 note.	
RANGE(S)–	
A government servant in charge of a—may be empowered by Conservator to draw cheques	74
A government servant in charge of a —may be supplied with funds by means of cash advances instead of cheques	74 & 154
Officers in charge of —and other subordinate officers are responsible for the upkeep and correctness of their accounts–	177(ii)
REAPPROPRIATION(S)–	
Chief Conservator empowered to sanction—	App. V, item 18
Rules regarding—	64—65
RECEIPT(S)–	
—of payees on vouchers	100
—to be issued to a purchaser when revenue is received in cash or the chalan for which no bill, rawanna or permit is immediately issued	40
Officials by whom—may be signed	40
RECOVERIES OF SERVICE PAYMENTS–	
Clasisfication of items of—	22(vii)
Procedure for adjusting items of—49	
RECURRING CHARGES–	
Authorities empowered to sanction certain—	App. IV, item 22.

Powers of authority to sanction regularly—	145 and App. IV,
REFUND(S)–	
Authorities empowered to sanction—of revenue	App. IV, items 19 & 20
Rules regarding the—of lapsed deposits	175
REGISTER OF CHEQUES DRAWN–	
Form of—	84 & 200
REMISSION(S)–	
A statement of—and abandonments of claims to be submitted annually	69(iii)
Authorities empowered to sanction—of revenue	App. IV, item 21.
REMITTANCE(S) OF REVENUE INTO TREASURY–	
Details to be entered in the cash-book in respect of—	45
Rules regarding the schedule of—	183–185
REMITTANCE TRANSFER RECEIPT–	
—is treated as cash for the purpose of accounts	11
RENT–	
Authorities empowered to sanction payment of—for hired accommodation	App. IV, item 23.
Details of recoveries of—to be given in the classified abstract of revenue	182
No—to be charged for buildings occupied by subordinate establishment	134
No—to be charged for furniture in inspection bungalows except when they are used as residences	133(i)
Powers of authorities to sanction—on buildings	145 App. IV items 5 & 23
Rules regarding assessment and realization of—	133

Rules regarding the payment of—on buildings occupied for public purposes	145
RESPONSIBLE PERSON–	
Explanation of the term —when bills or cheques for pay of establishment are cashed through a messenger	80
REST HOUSE(S)–	
Rent not be charged for the occupation of—unless used as a residence	132
RETURNS–	
Blank—not to accompany the cash account	18
REVENUE–	
Amount of—paid in advance should be credited as—	37
Amounts of—realized should be paid into treasury without delay	35
Amounts received as—may be utilized for departmental expenditure	41-42
As far as possible amounts of—should be paid by the purchaser direct into treasury	36
Authorities empowered to sanction refunds of—	App. IV, items 19
Details of particulars of—to be entered in the cash-book	and 20.
Items of—collected by a subordinate to appear first in his cash-book	44
Manner of endorsing cheques issued in lieu of amounts of—utilized for expenditure	43
Recoveries of service payments effected after the close of the year to be treated as—	82
Remittance of—collected at outlying stations may be remitted by postal money order	49(b)
Rule regarding a register of classified abstract of—	38

Rules regarding departmental—	182
Rules regarding the remittance of—to treasuries by money order	32–53
Rules regarding the detailed accounts of forest—to be found in the	App. III
Forest Manual	50
REVENUE EXPENDITURE–	
Classification of—	90
Divisional officers may sanction all usual payments on account of	App. IV,
Powers of a divisional officer to sanction items of—	item 11,
REVISED ESTIMATE–	
Rules regarding—	92
REWARD(S)–	
Authorities empowered to sanction—	57(ii)
RULES–	
—in Volume V of the Handbook are generally applicable to the Forest Department	App. IV, items 24–26
—on financial or accounts matters are also include in the Forest Manual	1
—regarding the remittance of amounts of revenue by postal money order	App. III
Modification of—in this volume requires the approval of certain authorities	32
S	
SALE–	
Authorities empowered to sanction—of surplus or unserviceable stores	App. IV, item 27.

SALE MONEY–	
Authorities empowered to cancel or reduce—	App. IV, item 21.
Items of reduction of—to be submitted annually	69(iii)
SALE OF PRODUCE AND STOCK–	
No—to be effected except on receipt of cash payment in full at the time of delivery except when specially authorized otherwise	34
SANCTION(S)–	
—not acted on for 12 months lapse	94(ii)
Form of—to expenditure	94
Letters conveying conservator's—to expenditure or appointments not to be signed by the head assistant, head clerk or other employee	8
No work to be commenced without previous—of competent authority	135
Number and date of—for all works and operations to be quoted in the classified abstract of expenditure	186(3)
Procedure for according—to expenditure	93—94
SCHEDULE OF NEW EXPENDITURE–	
Rule regarding—	59
SCHEDULE OF REMITTANCES–	
Rules regarding—	183—185
SCOPE–	
—of the rules in this volume	1
SECURITY (IES)–	
—to be furnished by subordinates entrusted with money or collection of revenue	14 and App. 1

Rules regarding—	App. I
SECURITY DEPOSIT (S)–	
Amounts deducted from subordinates on account of—may be treated as forest deposits under certain circumstances	
	171 (i)
STAMPS–	
A limited supply of revenue—may be kept as part of cash balance	11
STATIONERY–	
Rules regarding supply of—	147
STOCK–	
Determination of value of—for purposes of sanction for sale or write-off	91 note.
STORES–	
Authorities empowered to sanction the sale of surplus or unserviceable—	App. IV, item 27
Chief Conservator empowered to obtain direct from manufacturers or dealers—or articles required for experimental research purposes	App. IV, item 28.
Procedure for making provision in the budget for—	57(3)
Value of medical or military—to be adjusted only on receipt of intimation from the Principal Auditor	144 note.
SUB-DIVISION(S)–	
A government servant holding charge of a—may be empowered by the conservator to draw cheques	74
A government servant in charge of a—may be supplied with funds by means of cash advances instead of cheques 74 and 154	
SUB-TREASURY(IES)–	

Cheques may be drawn on—	75
SUBORDINATE ACCOUNTS–	
Procedure to be followed in the case of objections to— initimated in the objection statement	213
Divisional officer to satisfy himself that all—have been examined and incorporated in his monthly accounts before the latter are closed	178
SUMMARIES OF REVENUE AND EXPENDITURE–	
Rules regarding—207—208	
SUPPLEMENTARY ESTIMATE–	
Rule regarding—	64
T	
TAX–	
Details of recoveries on account of water—to be given in the classified abstract of receipts	182
TEMPORARY ESTABLISHMENT(S)	
Authorities empowered to sanction—	App. IV, item 9
Classification of—	103(iii)
Number and date of order sanctioning—to be quoted on pay bills	111(a)
Procedure for detaining sanctions to—	104
Separate pay bills to be prepared for pay of—	111
TOUR ADVANCE–	
Rule regarding the—	163
TRANSFER–	
Incidence of charge on account of pay and allowances on the—of a government servant from one circle division to	120

another	
TRANSFER(S) OF CHARGE–	
All—to be intimated to the treasury on which cheques are drawn	77
TRAVELLING ALLOWANCE–	
Permanent—to be drawn on pay bills	116(4)
Rules regarding—	114—116
Sanction of the Chief Conservator required to the grant of—to private individuals in certain cases	App. IV, item 29
TRAVELLING ALLOWANCE BILL(S)–	
Copy of every—to be kept in the divisional office	115(iii)
Forms of—	115(i)
Instructions for preparing—	116
TREASURERS–	
—may be appointed with Government sanction for charge of cash chest	15
V	
VOUCHER(S)–	
—for refunds and book adjustment items to accompany the cash account	181
—in support of charges for remittances of advances by postal money order	157
—may be passed for payment by the divisional officer only if the expenditure has been sanctioned by competent authority	98 note
All—must bear date of payment	100(ii)
All—to be passed for payment by the divisional officer	98 and 100(ii)

Classes of—to be sent to the Principal Auditor and to be retained in the divisional office	187 and 200
Disbursement certificates required on—	100(iii)
Forms of—	99
Forms of—in support of charges or wages to labourers	127
Form of—to accompany cash accounts in support of pay of establishment	110
Number and date of sanction to be quoted on—100(i)	
Precautions to be taken in writing amounts in—	100(ii)
Requisite particulars to be entered in English and signed by the divisional officer on vernacular—	204
Rules regarding—	98—101
W	
WAIVAL OF RECOVERY OF EXCESS PAYMENTS–	
Authorities empowered to sanction—on account of leave salary, officiating pay or promotion pay	App. IV, item 14
WORK(S)–	
Authorities empowered to accord administrative approval to projects for—executed by the Public Works Department	App. IV, item 17.
Procedure to be followed before commencement of—	135
Progressive cost of—to be recorded in the classified abstract of expenditure	186(4)
Record of sanction and expenditure relating to—	142
Rules regarding—carried out by department	121—137
Rules regarding—carried out by departmental labour	122—128
Rules regarding the grant of advance to contractors for—	158 and 159
Rules regarding the preparation of completion certificate	

for—143	
WORK ADVANCE(S)—	
Amount of advances granted to contractors for work to be shown under the head—	159
Each item of—to be entered in the ledger	192
WORKING PLANS CIRCLE–	
Pay and allowances of staff belonging to the—lent to work plan divisions to be paid in the territorial divisions concerned	23(c) note
WORKING PLAN ESTIMATES–	
Rules regarding—	66—68.
WORKING PLAN OFFICER(S)–	
—considered a part of the staff of the division in which he is serving and his accounts incorporated in the divisional account	10
WRITE OFF–	
Authorities empowered to sanction the—of irrecoverable revenue and advances, stores, stock, etc.	App. IV, items 30-32
Statement of—of certain items to be submitted annually	69(iii)

In pursuance, of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of Notification No. 177/XXVII(7)/2008, Dehradun dated May 01, 2008 for general information.

Government of Uttarakhand

Department of Finance

No. 177/XXVII(7)/2008

Dehradun: Dated: 01 May, 2008

In exercise of the powers conferred by the provision to Article 166 of the Constitution of India and in supersession of all existing rules and orders on the subject, the Governor is pleased to make the following rules for the purpose of procurement of goods, works and services and for Public Private Partnership arrangements in infrastructure and service delivery projects and to regulate the matters connected therewith or incidental thereto-

THE UTTARAKHAND PROCUREMENT RULES, 2008

Chapter-1

General Instructions

Short Title, Commencement, Extent and overriding effect

1(1) These rules may be called The Uttarakhand Procurement Rules, 2008.

(2) They shall come into force with immediate effect.

(3) These rules shall be applicable to all Government Departments, State Public Sector Undertakings (PSUs), Statutory Authorities, Panchyati Raj Institutions Municipalities/Urban Local Bodies, Government societies and other entities, which are under the administrative control of the State Government for the purpose of procurement of goods, works, services and for Public Private Partnership arrangements in infrastructure and service delivery projects.

(4) The provisions of these rules shall have effect notwithstanding anything inconsistent therewith contained in any other rules and orders for the time being in force or in any instrument having effect by virtue of any rules and orders other than these rules.

Definitions

2 In these rules, unless the context otherwise requires: -

(a) ‘State’ means the State of Uttarakhand;

(b) ‘Governor’ means the Governor of Uttarakhand;

(c) 'Department' means concerned Administrative Department of the Government;

(d) 'Head of Department' means the such office bearer appointed by the State Government, who have been declared as head of the department under the financial rules of the State;

(e) 'Head of Office' means the seniormost gazetted officer in an office or establishment, declared as such by the Government or by the Head of the Department as per financial rules;

(f) 'Goods' means all articles, products, materials, commodities, live stock, furniture, fixtures, raw materials, spares, equipments, machinery, industrial plant, stationary etc;

Provided that it excludes books, publications, periodicals etc. for a library;

(g) 'Work' means original work, repair and maintenance;

(i) 'Original work' means and includes all new construction, addition and alteration to existing works, special repairs to newly purchased or previously abandoned buildings or structures, including remodeling or replacement;

(ii) 'Repair or Maintenance' includes and means works undertaken to maintain buildings and fixtures in usable condition or to bring them in usable condition;

(h) 'Service' means professional services, technical services, management services, maintenance services, consultancy services;

(i) 'Competent Authority' means the authority that has been authorized by rules, procedures, Government order to make financial transactions, purchases and procurements;

(j) 'Procurement Officer /Purchase Officer' means the officer authorized by Competent Authority to procure/purchase the goods, works and services;

(k) 'Central Purchase Organization' means such departmental procurement organization, as are declared by the State for centralized procurement of specific goods and services;

(l) 'Public Works Organization' means the organization, authorized to carry out construction works on behalf of the Government.

Fundamental Principles of Procurement

3 (1) In all procurement procedures, transparency, competitiveness and fairness must be ensured, to secure best value for money.

(2) All procurements shall be made through tenders, unless exempted under these rules or under specific orders.

(3) Invitation of competitive bids shall be open to all participants, unless otherwise specified under the rules or specially restricted by the Competent Authority.

(4) The specifications in terms of quality, type etc. as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organizations. The specifications so worked out should meet the basic needs of the organization without including superfluous and non-essential features, which may result in unwanted expenditure. Care should also be taken to avoid inventory carrying cost.

(5) The Competent Authority shall ensure that the selected item adequately meets the requirement in all respects.

(6) Other conditions being equal, the lowest tender should ordinarily be accepted, otherwise, the reasons, why the lowest tender has not been accepted, should always be recorded.

(7) The Competent Authority shall satisfy itself that the price of the selected offer is reasonable and consistent with quality.

(8) The Competent Authority shall ensure the safe custody of documents of all stages of procurement and must place on record, the considerations, which weighed with it while taking the procurement decisions.

(9) Negotiations shall be avoided. It may be conducted under exceptional circumstances with lowest bidder L-1 only and the reasons for such negotiations should be clearly recorded.

(10) Efforts shall be made to bulk the demands as far as practicable so as to achieve advantage of lower rates. A demand shall not be split to bring down the value of procurement nor divided into small quantities to make piecemeal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

(11) Standard Bidding Documents: Standard Bidding Documents should be used for procurement to achieve uniformity and to avoid repetitive work and possible errors.

(12) The Departments should ensure placement of contract within the original validity of the bids. Extension of bid validity must be discouraged and resorted to only in exceptional circumstances.

(13) Standards of Financial Propriety: In exercising these powers, the authority making purchases shall pay strict regard to the standards of financial propriety, among which are the following:-

(i) The main duty of officers making procurement is to see that the Government gets a fair return for the money to be spent,

(ii) The expenditure should not prima facie be more than the occasion demands,

(iii) Every Government servant shall exercise the same vigilance in respect of expenditure incurred form public moneys as a person of ordinary prudence would exercise in respect of the expenditure of his own money, and

(iv) No authority shall exercise its powers to pass an order, which will be directly or indirectly to its own advantage.

Chapter -2

Goods

Authorities Competent to Procure Goods

4. An authority authorized by rules, procedures or Government orders to procure goods, will be called the Competent Authority. It includes the authority given in the Financial Hand Book Vol-1 (Delegation of financial powers) to the Head of Office, Head of Department, Administrative Department or any other authority authorized by the Government from time to time.

Powers for Procurement of Goods

5. The Departments of the State Government shall have full authority to procure goods/services as per standards or norms prescribed by the concerned Administrative Department and within limits of delegation of power to them. In case of procurement not covered under prescribed powers & norms, the procurement shall be done with the concurrence of the Finance Department.

Registration of Suppliers

6.(1) With a view to establishing reliable sources for procurement of goods commonly required for Government use, the concerned Administrative

Department or the designated Central Purchase Organization will prepare and maintain item-wise lists of eligible and capable suppliers. Such approved suppliers will be known as "Registered Suppliers". The Departments may utilize these lists as and when necessary. Such registered suppliers shall be prima facie eligible for consideration for procurement of goods through Limited Tender Enquiry. They shall ordinarily be exempted from furnishing bid security along with their bids.

(2) Credentials, manufacturing capability, quality control systems, past performance (for the goods in question), after sales service, financial background etc. of the supplier(s) should be carefully verified before registration.

(3) The supplier(s) will be registered for a fixed period (between 1 to 3 years) depending on the nature of the goods. At the end of this period, the registered supplier(s) willing to continue with registration may apply afresh for renewal of registration. New supplier(s) may also be considered for registration at any time, provided they fulfill all the required conditions.

(4) Performance, conduct etc. of every registered supplier is to be watched by the concerned Department/Competent Authority. The registered supplier(s) are liable to be removed from the list of approved suppliers, if they fail to abide by the terms and conditions of the registration or fail to supply the goods on time or supply substandard goods or make any false declaration to any Government agency or for any ground which in the opinion of the Government, is not in public interest.

Purchase/Price preference

7. The State Government, through the Administrative Department and with the concurrence of Finance Department may provide purchase/price preference for goods manufactured within the State by small, cottage/khadi/tiny enterprises/established within the State. The preference should not be more than ten percent of the lowest quoted rate.

Procurement without Quotation

8. Procurement of goods upto a value of Rs.15000/- (Rs. Fifteen thousand) on each occasion may be made without inviting quotations/bids but based on open market prices, on the basis of certificate to be recorded by the Competent Authority in the following format:-

"I…….. am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

Signature……....
Name of the Officer……....
Designation…….....……

Purchase of Goods by Purchase Committee

9. Purchase of goods costing above Rs.15000/- (Rs. Fifteen thousand) and upto Rs.1,00,000/- (Rs. One lakh only) on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of Department/Head of Office. In such a committee one member should be either from finance services or audit services or a person specially trained in

procurement/purchase to advice on procedural aspects of procurement and financial rules. The committee will survey the market to ascertain the reasonableness of rate, quality and specification and identify the appropriate supplier. Before recommending placement of purchase order, the members of the committee will jointly record a certificate as under :-

"Certified that we (1)……..... (2) …… (3) .....……..... members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question."

Signature (1)……..... (2)…….....…(3)……..... Name…….....…Name…….....Name……..... Designation……. Designation……. Designation…….

Purchase of Goods directly under Rate Contract

10(1) For goods and items, which are identified as common user items and are needed on recurring basis by the various Departments and agencies of the Government, such Rate Contracts may be concluded by the designated Central Purchase Organization of the State Government or Administrative Departments of the State Government. All details of such Rate Contracts should be kept on the website of the department/Government. The department/organization shall ensure that the rate contract prices do not exceed either market prices or the prices quoted in other similar rate contracts in other organizations.

(2) Ordinarily, rate contracts may be concluded for one year at a time. However, in case of goods which are subject to frequent price fluctuation or where prices tend to decline overtime, the validity of the rate contract may be kept for a shorter period and a close watch be kept over the market price of such goods. In special circumstances, the Department with the concurrence of Finance Department may be authorised to purchase goods on the basis of rate contracts, concluded by the central purchase organization of Government of India (For example DGS&D)

Purchase of Goods by Obtaining Bids/Tenders

11. The Competent Authority shall procure goods by following standard methods of obtaining bids/ tenders as follows, except in cases covered under rule 8, 9 & 10:-

(a) Limited tender enquiry
(b) Advertised tender enquiry
(c) Single tender enquiry.

Limited Tender Enquiry

12(1) This method of Limited Tender Enquiry may be adopted when estimated value of the goods to be procured is upto Rs.15,00,000/- (Rs. Fifteen lakh)

(2) Copies of the bidding document should be sent directly by speed post/registered post/ courier/e-mail to more than three firms which are borne on the list of registered suppliers for the goods in question, so as to ensure that minimum three bids are received. Further, web based publicity should be given for a limited tender.

(3) It should be ensured that maximum possible approved suppliers are identified to obtain more responsive bids on competitive basis. To identify such suppliers, the mechanism of advertisement, publications in high

circulation national newspaper and different web sites of concerned suppliers may be used.

(4) Purchase through limited tender enquiry may be adopted even where the estimated value of procurement is more than Rs.15,00,000/- (Rs. Fifteen lakh), in the following circumstances.

(i) If the department certifies that the demand is urgent and additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The Head of Department/ Head of Office should also put on record the nature of the urgency and the reasons why the procurement could not be anticipated.

(ii) When there are sufficient reasons, they should be recorded in writing by the Competent Authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.

(iii) When the sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped is remote.

(iv) In a limited tender enquiry, ordinarily, minimum two weeks time from the date of tender notice may be given for submitting the bids.

Advertised Tender Enquiry

13(1) Procurement of goods of estimated value of Rs.25,00,000/- (Rs. Twenty Five lakh) and above should be through invitation to tender by advertisement in at least two widely circulated National news papers. Procurement of goods of less than Rs.25,00,000/- (Rs. Twenty Five lakh) value should be through advertisement in widely circulated local, newspaper/newspapers and in case of any special need, in one widely circulated National newspaper.

(2) The tender enquiry should also be placed on the website of the State Government/Department and have a hyperlink with the NIC web site.

(3) All documents related to the tender enquiry should be prepared in advance, which would include the terms and conditions of tender, format of agreement, details and quality of goods etc. The documents should be placed on the department's/organization's website and prospective bidders should make use of the document downloaded from the web site. If such a downloaded bidding document is priced, there should be clear instructions for the bidder to pay the amount by demand draft or available e-banking facilities of the Government (if any) parallel to submission of bids.

(4) Where the Department feels that the goods of the required quality, specifications etc. may not be available in the country and it is necessary to also look for suitable competitive offers from abroad, the department may send copies of the tender notice to the Indian embassies abroad as well as to the foreign embassies in India. The selection of embassies will depend on the possibility of availability of the required goods in such countries.

(5) Ordinarily, the minimum time to be allowed for submission of bids should be three weeks from the date of publication of the tender notice or availability of the bidding document for sale, whichever is later. Where the department also contemplates obtaining bids from abroad, the minimum period should be kept up to four weeks for both domestic and foreign bidders.

Single Source Enquiry

14. Procurement/Purchase from Single Source may be resorted to in the following circumstances:-

(a) It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods,

(b) In a case of emergency, the required goods are necessarily be

purchased from a particular source and reasons for such a decision are to be recorded and approved by the Competent Authority,

(c) For standardization of machinery or spare parts to be compatible to the existing sets of equipment on the advice of a competent technical expert and approved by Competent Authority, the required items are to be purchased only from a selected firm, and

(d) For such purchases, the competent authority should record the following certificate:-

"The intended goods/services are manufactured/performed by M/s .....……No other make or model is acceptable for the following reasons:

……..

……..

Concurrence of the competent authority has been obtained on Letter/File No…….dated……..

Signature of Procuring Authority ……..
Name ……
Designation ……

Bid System

15(1) Single Bid System:-

For procurement of items having no registered suppliers, single bid system may be opted up to purchase limit of Rs. 5,00,000/- (Rs. Five lakh), in which specifications of items and financial bid may be quoted together on prescribed form issued by Competent Authority.

(2) Two Bid System:-

For procuring high value plant, equipment or machinery etc. of a complex and technical nature, bids may be invited in two parts:-

(a) Technical bids:- The technical bid consisting of all technical details, along with commercial terms and conditions, and

(b) Financial bid:- The Financial Bid should Indicate item-wise price for the items mentioned in the technical bid.

The technical bid and the financial bid should be sealed by the bidder in separate covers/duly superscribed and both those sealed covers will put in a bigger cover which should also be sealed and duly superscribed. The technical bids are to be opened by Competent Committee/Authority on specified date and time. The committee/authority shall evaluate and rank the technical bid based on already defined specifications/parameters and prepare the list of technically qualified bidders. The financial bids of only those bidders should be opened who have qualified in the technical bid for further evaluation in ranking and the remaining financial bids (Envelopes) will not be opened and as such returned to the bidders.

Late Bids

16. In the case of advertised tender enquiry or limited tender enquiry, late bids (i.e. bids received after the specified date and time for receipt of bids) should not be considered.

e-Procurement

17. The following procedure may be followed in case of e-Procurement:-

(1) The digital signature, login and password of each member of the purchase committee shall be authenticated by N.I.C. or any other agency approved by the Government of India. The registered suppliers should also be registered with such agency for their signature and password at their own cost.

(2) In case of open tender enquiry, all bidders must be registered on authorized website for the tender. The registered bidders must provide the authorized signature and specific login and password shall be issued to all such bidders by the agency. The terms and conditions of tender agreement, technical details, conditions of agreement and restrictions etc. will be placed on the website of the State, so that, bidders can download the relevant documents. The tender documents shall only be accepted, when the bidders submit the cost of tender, cost related to website and earnest money etc. either through demand draft or e-banking in advance.

(3) The bidders may put their enquiries/queries on prescribed web site and time bound clarification shall be given by the Competent Authority through website.

(4) The authorized committee/authority shall open the technical bid under given login/password on specified date and time, so that, no unauthorized person may see the details before the given time and date.

(5) After opening the technical bid, technical evaluation of the technical bid and other decisions for technically qualified bidders should be placed on the same web site. The financial bids can be opened under log-in and password on specified date and time for such qualified bidders only.

(6) On the basis of technical and financial evaluation, the final bidders shall be selected and supply orders will be placed through website, using digital signature

(7) The agency of e-procurement and date of implementation of e-procurement for the Department will be notified by the Government.

Contents of Bidding Documents

18(1) All the terms, conditions, stipulations and information to be incorporated in the bidding document are to be shown in the appropriate chapters as below:-

Chapter-1:- Instructions to bidders.
Chapter-2:- Conditions of contract and restrictions.
Chapter-3:- Details of demand of goods/services.
Chapter-4:- Specification and allied technical details.
Chapter-5:- Price Schedule (to be utilized by the bidders for quoting their prices)
Chapter-6:- Format/Pro-forma of Contract/Agreement.
Chapter-7:- Other standard forms, if any, to be utilized by the purchaser and bidders.

(2) The bidding documents should be self contained and in simple and specified language. Financial status of bidders, place and time of delivery, punishment clauses and court jurisdictions etc. must be without ambiguity.

Maintenance Contract

19. Depending on the cost and nature of the goods to be purchased, it may also be necessary to enter into maintenance contract(s) of suitable period either with supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods. Such maintenance contracts are specially needed for sophisticated and costly equipment and

machinery. It may however be kept in mind that the equipment/ machinery is maintained free of charge by the supplier during its warranty period or such other extended period as the contract terms may provide and the paid maintenance should commence only thereafter.

Bid Security or Earnest Money

20(1) To safeguard against a bidder's withdrawing/altering its bid during the bid validity period in the case of advertised or limited tender enquiry, bid security (also known as earnest money) is to be obtained from the bidders except those who are exempted under specific provisions of law or rules. Amount of bid security should ordinarily range between 2% to 5%. The given percentage will depend on the total cost of the goods as follows:-

(i) Upto Rs. 1 lakh - 5%
(ii) Rs. 1 lakh to 5 lakh - 4%.
(iii) Rs. 5 lakh to 25 lakh - 3% and,
(iv) Above Rs 25 lakh -2% shall be charged.

(2) From time to time the Government may revise such rates. The bid money should be pledged in the name of Government/authority in the form of demand draft or fixed deposit receipt or Bankers cheque or Bank guarantee or deposited in given heads of account through e-banking (if any) to the satisfaction of the competent authority safeguarding the interest of the purchaser in all respects. The bid security is normally to remain valid for a period of 45 days beyond the final bid validity period and the period may also be extended.

(3) Bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity but not later than 30 days after the award of the contract by the concerned department/authority.

Performance Security

21(1) To ensure due performance of the contract, performance security is to be obtained from the successful bidder who has been awarded the contract. Performance security is to be obtained from every successful bidder irrespective of their registration status etc. Performance security should be for an amount which is 5 to 10% of the value of the contract. Performance security may be furnished in the form of account payee demand draft, fixed deposit receipt from commercial bank, Bank Guarantee in an acceptable form safeguarding the department/competent authority's interest in all respects.

(2) Performance security should remain valid for a period of 60 days beyond the date of completion of all contractual obligations of the suppliers/bidders including warranty obligations.

(3) Bid security should be refunded to the successful bidder on receipt of performance security.

Advance Payment to Supplier

22(1) Ordinarily, payments for services rendered or supplies made, should be released only after the services have been rendered or supplies made. However, it may become necessary to make advance payments in the following types of cases:-

(i) Advance payment demanded by firms holding maintenance contract for servicing of Air-conditioners, Computers, other costly equipments etc.

(ii) Advance payment demanded by firms against fabrication contracts, turn-key contracts etc.

(2) Such advance payments should not exceed the following limits:-
(a) 30% of the contract value to private firms.
(b) 40% of the contract value to a State/Central Government agency or a public undertaking agency.
(c) In case of maintenance contract, the amount should not exceed the amount payable for six months under the contract.

(3) With adequate safeguards, the administrative department with the consent of Finance Department, may relax the rates. While making any advance payment as above adequate safeguard in the form of bank guarantee etc should be obtained from the firm.

Part Payment to Suppliers

23. Depending on the terms of delivery incorporated in a contract, part payment to the supplier may be released after it dispatches the goods from its premises under the contract.

Transparency, Competition, Fairness and Elimination of Arbitrariness in the Procurement Process

24(1) All government purchases should be made in transparent, competitive and fair manner, to secure best value for money. This will also enable the prospective bidders to formulate and send their competitive bids with confidence.

(2) Some of the measures for ensuring the above are as follows:-

(i) The text of the bidding document should be self-contained and comprehensive without any ambiguities. All essential information, which a bidder needs for sending a responsive bid, should be clearly spelt out in the bidding document in simple language. The bidding document should contain, inter alia:-
(a) The criteria for eligibility and qualifications to be met by the bidders such as minimum level of experience, past performance, technical capability, manufacturing facilities and financial position etc,
(b) Eligibility criteria for goods indicating any legal restrictions/ conditions about the origin of goods etc which may need to be met by the successful bidder,
(c) The procedure as well as date, time and place for sending the bids,
(d) Date, time and place of opening of the bids,
(e) Terms of delivery,
(f) Any special terms affecting performance, and
(g) Suitable provisions should be kept in the bidding document to enable a bidder to question the bidding conditions, bidding process and/or rejection of its bid.

(ii) Suitable provisions for settlement of disputes, if any, emanating from the resultant contract, should be kept in the bidding document.

(iii) The bidding document should clearly indicate that the resultant contract will be interpreted under Indian Laws.

(iv) The bidders should be given sufficient time to send their bids.

(v) The bids should be opened in public and authorized representatives of the bidders should be permitted to attend the bid opening.

(vi) The specifications of the required goods should be clearly stated without any ambiguity, so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry.

(vii) Pre-bid conference- In case of turn-key contract(s) or contract(s) of special nature for procurement of sophisticated and costly equipments, a

suitable provision is to be kept in the bidding documents for a pre-bid conference for clarifying issues and clearing doubts, if any, about the specifications and other allied technical details of the plant, equipment and machinery projected in the bidding document. The date, time and place of pre-bid conference should be indicated in the bidding document. This date should be sufficiently ahead of the bid opening date.

(viii) Criteria for determining responsiveness of bids, criteria as well as factors to be taken into account for evaluating the bids on a common platform and the criteria for awarding the contract to the responsive lowest bidder should be clearly indicated in the bidding document.

(ix) Bids received should be evaluated in terms of the conditions already incorporated in the bidding document: no new condition, which was not incorporated in the bidding document, should be brought in for evaluation of the bids.

(x) Determination of a bid's responsiveness should be based on the contents of the bid itself without recourse to extrinsic evidence or oral discussions.

(xi) Bidders should not be permitted to alter and modify their bids after expiry of the deadline for receipt of bids.

(xii) Negotiation with bidders after bid opening must be severely discouraged. However, in exceptional circumstances where price negotiation against ad-hoc procurement is necessary due to some unavoidable circumstances, the same may be resorted to only with the lowest evaluated responsive bidder.

(xiii) In the rate contract system, where a number of firms are brought on rate contract for the same item, negotiation as well as counter offering of rates is permitted to the bidders under specific permission of the Government.

(xiv) Contract should ordinarily be awarded to the lowest evaluated bidder whose bid has been found to be responsive and who is eligible and qualified to perform the contract satisfactorily as per the terms and conditions incorporated in the corresponding bidding document. However, where the lowest acceptable bidder is not in a position to supply the full quantity required, the remaining quantity, as far as possible, be ordered from the next higher responsive bidder at the rates offered by the lowest responsive bidder.

(xv) The name of the successful bidder and contract amount should be mentioned in the departmental notice board/bulletin/website.

Efficiency, Economy and Accountability in Public Procurement System

25. Public procurement procedure should also ensure efficiency, economy and accountability in the system. To achieve this, the following key areas should be addressed:

(a) To reduce delay, appropriate time frame for each stage of procurement should be prescribed by the department. Such a time frame will also make the concerned purchase officials more alert.

(b) To minimize the time needed for decision making and placement of contract, every department/head of department, with the approval of the competent authority, may delegate, wherever necessary, appropriate purchasing powers to the lower functionaries.

(c) The department/competent authority should ensure placement of contract within the original validity of the bids. Extension of bid validity must be discouraged and resorted to only in exceptional circumstances.

Buy-Back Offer

26. When it is decided with the approval of the Competent Authority to replace

an existing old item(s) with a new and better version, the department may trade the existing old item while purchasing the new one. For this purpose, a suitable clause is to be incorporated in the bidding document so that the prospective and interested bidders formulate their bids accordingly. Depending on the value and condition of the old item to be traded, the time as well as the mode of handing over the old item to the successful bidder should be decided and relevant details in this regard suitably incorporated in the bidding document. Further, suitable provisions should also be kept in the bidding document to enable the purchaser either to trade or not to trade the item while purchasing the new one.

Chapter-3
Procurement of Works

Procurement of Works

27(1) General principles for procurement of works shall be the same as in Chapter 1 and 2 except where specific procedure has been described in this chapter. The procedures for obtaining bids/tenders, e-procurement, contents of bidding documents, maintenance contract, earnest money, performance security and principles of transparency, arbitrariness, efficiency, economy, and accountability shall be applicable for the procurement of works/construction as well.

(2) Authority competent to procure work:-
As contained in Financial Hand Book (FHB), Volume-1 and FHB Volume-6 or any other authority specified by the Department or the Competent Authority or the Government. In case anything is not covered in these rules, the procurement shall be done with the concurrence of the Finance Department.

(3) Powers for execution of works:-
The Departments and organization who are empowered to execute the works will exercise the power as per delegation of powers. Anything not covered by these rules, shall be clarified by the Finance Department as mentioned in above sub-rule (2)

Perspective Planning for works

28. Each department shall prepare a perspective plan for 5 years for undertaking different types of works. There shall also be a provision of annual review of plan for making modifications, if any.

Processing of Works

29. Following stages should be normally observed for the execution of work:
Inclusion in Procurement Plans

(i) Preparation of Preliminary Project Report (PPR),
(ii) Acceptance of necessity,
(iii) Administrative Approval,
(iv) Financial sanction,
(v) Preparation of Detailed Project Report (DPR) & Detailed Estimates,
(vi) Technical sanction,
(vii) Appropriation of funds,
(viii) Preparation of Tender documents,
(ix) Call of Tenders and Award of Work,
(x) Execution of works,
(xi) Monitoring of works and Quality Assurance,

(xii) Satisfactory Completion, and
(xiii) Maintenance of assets created.

Note: For repair works up to Rs.5,00,000/- (Rs. Five lakh), sanction may be given on the basis of Preliminary Project Report itself.

Method of Starting any new work, repair, maintenance etc.

30. Before starting any original work, repair, maintenance etc. the following principles should be observed:-

(1) No work shall be commenced or liability incurred in connection with it until:-
- (a) Administrative approval is received from the competent authority,
- (b) There is availability of budget and a sanction order to incur expenditure from the competent authority,
- (c) A properly detailed design has been approved,
- (d) Estimates containing the detailed specification and quantities of various items have been approved by Public Works Department (PWD) or any other specialized agency,
- (e) Funds to cover the expenditure during the year have been provided by the competent authority,
- (f) Tenders have been invited and processed in accordance with the rules, and
- (g) A work order has been issued under prescribed norms.

(2) A Department may, at its discretion, assign original/repair works estimated to cost above Rs.10,00,000/- (Rs. Ten lakh) to any Public Works Organization, which may include undertakings of State Government or Central Government authorized to carry out civil or electrical works.

(3) The Head of Department may be assigned to work as Public Works Organization for original and repair works costing up to Rs.10,00,000/- (Rs. Ten lakh)

(4) All original and repair works estimated to cost above Rs.10,00,000/- (Rs. Ten lakh) should be executed by the Public Works Organization.

Yardsticks for execution of Assigned Work

31. For the execution of assigned work the following yardsticks should be followed:-

(1) A Department at its discretion may directly execute original work/repair work estimated to cost upto Rs.10,00,000/- (Rs. Ten lakh) after following due procedure indicated in Rule 40.

(2) A Department may, at its discretion, assign original/repair works estimated to cost above Rs.10,00,000/- (Rs. Ten lakh) to any Public Works Organization, which may include undertakings of State Government or Central Government authorized to carry out civil or electrical works.

(3) The Head of Department may be assigned to work as Public Works Organization for original and repair works costing up to Rs.10,00,000/- (Rs. Ten lakh)

(4) All original and repair works estimated to cost above Rs.10,00,000/- (Rs. Ten lakh) should be executed by the Public Works Organization.

(5) Works not specifically allotted to any agency in departmental grant, departmental orders and budget provisions will be administered by the State Public Works Department (PWD)

(6) Subject to the observance of these general rules, the initiation, authorization and execution of works allotted to a particular Department shall be regulated by detailed rules and orders contained in the respective departmental regulations and by other special orders applicable to them.

(7) On grounds of urgency or otherwise, if it becomes necessary to carry out a work or incur a liability under circumstances when the provisions set out under sub rule(1) above can not be complied with, the concerned executive officer may do so on his/her own judgment and responsibility. Simultaneously, he/she should initiate action to obtain approval from the Competent Authority and also to intimate the other concerned authorities.

(8) Any development of a project considered necessary while a work is in progress, which is not contingent on the execution of work as first sanctioned, shall have to be covered by supplementary estimate. Ordinarily, the work/project should be completed in given time and cost.

Registration of contractors

32(1) To ensure reliability and capability a system of registration of contractors should be based on the following:-

(a) They should possess the technical competence, financial resources, equipment and other physical facilities, managerial capability, reliability, experience and reputation and the personnel, to perform the works contract,

(b) They should have adequate legal status to enter into the procurement contract,

(c) They are not insolvent, in receivership, bankrupt or being wound up, their affairs are not being administered by a court or judicial officer, their business activities have not been suspended and they are not the subject of legal proceedings for any of the foregoing,

(d) They have fulfilled their obligations to pay taxes and social security contributions,

(e) They have not been convicted of any criminal offence related to their professional conduct or the making of false statement or misrepresentation as to their qualifications to enter into a procurement contract or have not been otherwise disqualified pursuant to administrative suspension or disbarment.

(2) Review of Performance of Registered Contractors:-

Review of performance of registered contractors shall be done every year and a procedure shall be laid down by the registering department/agency. In case, the contractors do not fulfill the norms of registration, such contractors may be asked not to execute any work or their registration may be cancelled by the registering department/ agency.

(3) The concerned departments and agencies should try to organize capacity building programmes to orient the contractors, about the latest building etc, standard code and technology so that, competitiveness and quality based supply/works may be ensured.

Methods of Calling Tenders

33.(a) Single Bid System:-

Single bid system shall be adopted where it is feasible to work out the schedule of quantities and to formulate detailed specifications for goods or construction. The procedures shall provide for adequate competition in order to ensure reasonable prices. Methods used in evaluation of tenders and the award of contract shall be made known to all bidders and not be applied arbitrarily.

(b) Two Bid System:-

Two bid system shall be adopted in case it is not feasible to formulate detailed specifications for goods or construction and in order to obtain the

most satisfactory solution to its procurement needs.

(i) The tender documents shall call upon suppliers or contractors to submit in the first stage, initial tenders containing their proposals without a tender price. The tender documents may solicit proposals relating to the technical, quality or other characteristics of the goods or constructions as well as to contractual terms and conditions of their supply. These bids will be evaluated against pre-determined criteria and those who meet the criteria alone will be considered technically qualified and others rejected.

(ii) In the second stage of two bid tendering, the procuring entity shall invite suppliers or contractors whose tenders have not been rejected to submit final tenders with prices with respect to a single set of specifications. In formulating those specifications, procuring entity may delete or modify any aspect originally set-forth in the tender documents, all the technical or quality characteristics of the goods or constructions to be procured and any criterion originally set-forth in those document for evaluating and comparing tenders and for ascertaining the successful tender and may add new characteristics or criteria. Any such deletion, modification or addition shall be communicated to suppliers or contractors in the invitation to submit final tender. The supplier or contractor not willing to submit a final tender may withdraw from tendering without forfeiting earnest money that the supplier or contractor may have been required to provide.

(c) Tenders with Pre-Qualification:-

(i) Criteria for pre-qualification along with evaluation system should be clearly spelt out in detail.

(ii) The procuring entity may engage in pre-qualification proceedings with a view towards identifying, prior to the submission of tenders, proposals or offers in procurement proceedings, suppliers and contractors that are qualified.

(iii) If the procuring entity engages in pre-qualification proceedings, it shall provide a set of pre-qualification documents to each supplier or contractor that requests them in accordance with the invitation to pre-qualify and that pays the price, if any, charged for those documents.

(d) Tenders with Post-Qualification:-

(i) Procuring entity may also resort to post qualification verification. It may call financial offers and eligibility related documents in separate envelops simultaneously. Financial offers of only eligible contractors shall be considered.

(ii) Eligibility criteria for post qualification along with evaluation system, if any, should be clearly spelt out in detail. In addition to other requirement which procuring entity may consider necessary, following be spelt out clearly:-

(1) Experience on similar works executed during the last five years and details like monetary value, proof of satisfactory completion of works etc.

(2) Registration, if any, with specified Departments/Organizations, Class/Type of Registration to fulfill the eligibility criteria.

(3) Documentary evidence of adequate financial standing of certain specified value of contract amount.

(e) Tenders for works of a complex nature:-

(i) For works which would require a high degree of technical skill and or involve complex or innovative technology, the competent authority may decide to select the contractors by following the EOI/RFQ route. Under this methodology, the procurement process is divided into two stages. In the first stage, eligible and prospective bidders are short listed. This stage is generally referred to as Request for Qualification (RFQ) or Expression of Interest (EoI) The objective is to short-list eligible bidders for stage two of process. In the second and final stage, which is generally referred to as the Request for Proposal (RFP) or invitation of financial bids, the bidder engages in a comprehensive scrutiny of the project before submitting their financial offers.

(ii)The EoI/RFQ process should aim at short-listing and pre qualifying applicants who will be asked to submit financial bids in the RFP stage. The objective is to identify credible bidder who have the requisite technical and financial capacity for undertaking the projects. In order to encourage greater participation the RFQ document should not require respondents to incur significant expense in preparing a response.

(iii)The information sought for the purpose of pre-qualification should generally be restricted to technical and financial capabilities that are relevant to the project. Such information should be precise and quantified so that the process of short-listing is fair and transparent, and does not expose the government to disputes or controversies.

(iv)To ensure a fair and transparent system of evaluation at the RFQ/EOI stage followed by the final selection of bidder at the RFP stage, the competent authority shall constitute a Committee which shall also include experts familiar with similar type of projects/technology.

(f) Single-source procurement may be adopted in case, if:-

(i) The goods or construction material are available only from a particular supplier or contractor, or a particular supplier or contractor has exclusive rights in respect of goods or construction, and no reasonable alternative or substitute exists,

(ii) There is an urgent need for the goods or constructions and engaging in competitive tendering process would, therefore, be impractical, provided that the circumstances giving rise to the urgency were neither foreseeable by procuring entity nor the result of dilatory conduct on its part,

(iii) Owing to a natural calamity, there is an urgent need for the goods or constructions, making it impractical to use other methods of procurement because of the time involved in using those methods,

(iv)The procuring entity, having procured goods, equipments or technology from a supplier or contractor, determines that additional supply must be procured from that supplier or for compatibility with existing goods, equipments or technology, and

(v) In all such cases, suitable reasons will be recorded in writing before resorting to single source procurement.

Schedule of Rates

34 (1) Standard schedule of rates shall be published by the State Public Works Department at regular intervals for commonly used items and a copy should be sent to all Heads of Departments of concerned Departments. On the basis of these schedule rates, the bill of quantities should be prepared for calling of tender from the bidders. If any additions to such rates or additional items are required, it should be exclusively mentioned in the tender.

(2) The schedule of rates shall be based on rate analysis and proper

documentation is essential. To maintain transparency schedule of rates should be kept on website.

(3) The schedule of rates shall be approved by the Competent Authority, which is normally the head of the organization.

(4) The schedule of rates shall be revised as and when there is a marked fluctuation in the market rates for inputs. Ordinarily, it should be updated at least once a year.

Bonus, Liquidated Damages

35(1) A work may be completed ahead of schedule or delayed due to unforeseen fortuitous circumstances, extra effort or developments beyond the control of the procuring entity or the tenderer and it is sometimes difficult to apportion credit or responsibility. Incentives for early completion and penalties for delay should, therefore, be built into the contract very judiciously.

(2) Normally, tenders shall be invited with reference to a pre-determined period of completion of works. Provision of incentives for completion of work before schedule should be sparingly made after careful assessment of tangible benefits there from and disclosed in the tender documents in clear monetary terms.

(3) In case of delay in completion of the contract, liquidated damages should be levied at a specified rate of the contract value, subject to a maximum of 10% of the contract value. The penalties proposed for identified lapses or omission or commission must be disclosed in the tender documents in clear monetary terms.

Amount of Earnest Money, Performance Guarantee, Security Deposit, Bonus and Liquidated damages

36. Ordinarily the following percentages may be specified. Exact amount may be decided by the procuring entity depending on the type of work, quantum of work and the urgency involved.

(a)- Earnest Money:-

1.	For works estimated to cost up to Rs. 25 crore	2% of the estimated cost.
2.	For works estimated to cost above Rs. 25 crore	Rs. 50 lakh plus 1% of the excess of estimated cost over Rs. 25 crores.

(a)- Performance Guarantee - 5% of the contract value.

(b)- Security Deposit - 5 % of the contract value.

(c)- Bonus - 1% of the contract value per month subject to a maximum of 5% of contract value.

(d)- Liquidated Damages - For repair works costing up to Rs.10,00,000/- (Rs. Ten lakh) - 1% of the contract value per week and for all other works 0.5% of the contract value per week of delay subject to a maximum of 10% of contract value.

Price Variation

37(1)This provision relating to price variation will deal with rise and fall of the prices in construction materials/labour. However this shall not be applicable in the contracts where period of completion is eighteen months or less.

(2) The amount payable to the contractor shall be adjusted in respect of the rise or fall in the cost of labour, POL and materials to the work for which appropriate formula shall be prescribed.

(3) To the extent that full compensation for any rise or fall in costs to the contractor is not covered by the provisions of the contract, the unit rates and prices included in the contract shall be deemed to include amounts to cover the contingencies of such other rise or fall of costs. The formulae may be based on weightages of the material/labour/POL and cost indices/base prices. Indices shall be appropriate for their purpose and shall relate to the contractor's proposed source of supply of inputs on the basis of which his contract price shall have been computed.

(4) If any statuary regulations or bye-laws come into force after submission of the bids, which cause additional or reduced cost to the contractor in the execution of the contract, such additional or reduced cost (except which are covered in cost indices) shall be added or deducted from the contract price.

Procurement of works without quotation

38. Works of emergent nature or petty works e.g. minor repair, replacement, clearance of slip for traffic opening can be undertaken up to Rs.15,000/- (Rs. Fifteen thousand) without quotations, with due approval of the competent authority and the officers so authorized shall record the following certificate:-

I……..am personally satisfied that the works carried out through contractor/division were of the requisite quality and specification.

Signature…….
Name of Officer…….
Designation…….

Procurement of works on work order basis without call of tenders

39. Work order can be drawn up to an amount of Rs.1,00,000 (Rs. One Lakh) in each case by the competent authority based on quotations from at least three registered contractors. Award of work without call of tender/through work order shall be resorted to only in emergent conditions and suitable reasons should be recorded.

Procurement of works by obtaining of Bids/Tenders

40. Competent Authority shall procure works under different types of contracts like percentage rate, piece rate, item rate, lump sum contract etc. which are detailed below :-

(a) Percentage Rate Contract:-

For percentage rate of tenders, the contractors are required to quote rate as overall percentage above or below the total estimated cost. This kind of form of tender can be used in respect of maintenance works, levelling and development works including such works as storm water drainage, water supply and sewer lines. Such percentage rate contract should be confined to maintenance works up to the value of Rs.10,00,000/- (Rs. Ten lakh) only. All other works contract should be well planned and awarded as lumpsum contracts.

(b) Item Rate Contract:-

For item rate tenders, contractors are required to quote rate for individual items of work on the basis of schedule of quantities. The contractors has to quote the rates against each item of work.

(c) Piece Work Contract:-

The contract is used for small pieces of work and not for the complete work. These are particularly useful for maintenance works upto Rs.1,00,000/- (Rs. One lakh) The contract is placed on the basis of spot

quotations or even on single quotation principles in remote areas/hilly terrain for immediate and urgent work resulting from cloud burst, land-slide, road block etc., but the rates should either be based on schedule rates or open market price. The payment should be made after measurement and entry in the measurement book.

(d) Lump sum Contract:-
This form is used for work in which contractors are required to quote a lump sum figure for completing the works in accordance with the given designs, specifications and functional requirements.

41. All procurement shall be made under standardized bidding documents approved by the government.

Sanction for a Group of Works Forming One Project

42. (1) A group of works which forms one project shall be considered one work, and technical, administrative and financial approval from the competent authority should be taken as one work. The work should not be split just to avoid the procedure of getting the needed approval of the higher authority. This provision, however, shall not apply in case of works of similar nature, which are independent of each other.

(2) In Case of Savings any anticipated or actual savings from sanctioned estimates for a specific project shall not be used either for additional work or any other work not contemplated in the original project without prior approval of the Competent Authority.

Procedure for Execution of Works by Department itself

43. Subject to the delegations prescribed in Rule-30 and 31, the broad procedure to be followed by a Department for execution of works under its own arrangement shall be as under:-

(a) The detailed procedures relating to expenditure on such works shall be prescribed by departmental regulations framed in consultation with the Finance Department. The procedures shall be generally based on the principles underlying the financial and accounting rules for similar works carried out by the Public Works Department (P.W.D.)

(b) Preparation of detailed design and estimates shall precede any sanction for works.

(c) No work shall be taken up before issue of administrative and financial approval by the Competent Authority on the basis of estimates framed.

(d) Open tenders will be called for works costing above Rs. 5,00,000/- (Rs. Five lakh)

(e) Limited tenders will be called for works costing upto Rs. 5,00,000/- (Rs. Five lakh)

(f) Execution of contract agreement or award of work should be done before commencement of the work.

(g) Final payment for work shall be made only on the personal certificate of the officer-in-charge of execution of the work in the format given below:

"I……..Executive Officer of ……. (Name of the Scheme), am personally satisfied that the whole work has been executed as per the specifications laid down in the contract agreement and the workmanship/quality is upto the standards followed in the subject."

……

Procedure for Execution of Work by Public Works Organization:-

(h) For original works and repair/maintenance/upkeep works entrusted to Public Works Organization, the administrative approval and financial sanction shall be accorded and funds allotted by the concerned authority under these rules and in accordance with the delegation of financial powers. The Public Works Organization shall execute the work entrusted to it in accordance with the rules and procedures in that organization to complete the work within given time and estimates. However, the Public Works Organisation will ensure, its rules and procedures are not inconsistent with the Uttarakhand Procurement Rules, 2008.

(i) The procedures and practices laid down in chapter-2 for goods shall be adopted for works also. For small works, where the estimated cost is up to Rs.5,00,000/- (Rs. Five lakh) and such work is a small component of the total project, or works, which are small and scattered or are situated in remote areas/hilly terrain where adequate number of contractors may not be available or where mobilization costs for contractors would be unreasonably high, the work may be executed on the basis of single source procurement either on the basis of schedule rates or standardized rates. However in such case the executive authority will certify that the work was urgent and bidding was not feasible outlining the circumstance of adopting the single source procurement. Such authority will also inform his Controlling Officer within one month whenever a work is executed by single source procurement.

Dispute Resolution Mechanism

44(i)(a) A dispute resolution mechanism shall be specified clearly in the bidding document. It may be through a Disputes Resolution Board.

(b) If a dispute of any kind, whatsoever, arises between the procuring entity and contractor in connection with or arising out of the contract or the execution of the works, whether during the execution of the works or after their completion and whether before or after the repudiation or termination of the contract, including any disagreement by either party with any action, inaction, opinion, instruction, determination, certificate or valuation of the Engineer; the matter in dispute shall, in the first place, be referred to the Dispute Resolution Board.

(c) The Works Committee may act as Dispute Resolution Board. The board may co-opt any other officer, if required for dispute resolution.

(ii) Arbitration :-

(a.) All questions and disputes relating to the meaning of the specifications, design, drawings and instructions herein and as to the quality of workmanship or materials used on the work or as to any other question, claim, right, matter or thing, whatsoever in any way arising out of or relating to the contract, designs, drawings, specifications, estimates, instructions, orders or these conditions or otherwise concerning the works or the execution or failure to execute the same, whether arising during the progress of the work or after the cancellation, termination, completion or abandonment thereof, shall be referred to a sole arbitrator for adjudication through arbitration. The arbitration shall be conducted in accordance with the provisions of the Arbitration and Conciliation Act, 1996 or any statutory modifications or re-enactment thereof and the rules made there under and for the time being in force, shall apply to the arbitration

proceedings.

(b.)An officer, not below the rank of Additional Secretary to the State Government or from the panel or Arbitrators if any, drawn by the Government, may be appointed to act as arbitrator by an Appointing Authority, which should normally be an officer not below the rank of, Secretary to the Government. The Appointing Authority for an arbitrator should be clearly defined in the bidding document.

Procurement of Goods and Execution of Works

45. Any point not covered specifically in this chapter can be referred to in chapter-2, if the same has been referred to in that chapter and has direct relevance for proper completion of the work.

Quality Control & Payment Procedures

Inspection of Works

46(1) Inspection of works shall be carried out by the engineer, supervising the works to ensure that the works are executed as per specifications laid down in the works contract. Purpose of inspection is also to identify and remove hindrances, if any, being faced in execution of the project.

(2) Quality Assurance

A Quality Assurance Cell shall be formed by the Government in every district, comprising experienced technical personnel/engineers to ensure the compliance of quality standards both of material and works under execution and within three months of completion. This Quality Assurance Cell will be headed by a senior officer, who will report directly to the concerned Head of Department and Government at least once in three months in normal course and as and when required in specific circumstances. The Cell will ensure quality standards for works above Rs.1,00,00,000 (Rs one crore) For works less than Rs.1,00,00,000 (Rs one crore), the departmental officer will ensure timely and quality based completion. For works other than roads costing less than Rs.25,00,000 (Rs Twenty five lakh), the concerned technical officer of the construction agencies as well as local departmental officers will directly ensure the quality. For works costing more than Rs.5,00,00,000 (Rs. Five crores), the Head of Department will ensure the appointment of a Third Party Inspection Authority, which may be an outside Consultant or a Professional of requisite experience & repute. In case the Department does not have the resources for this Third Party inspection, the Technical Audit Cell of the State will make on the spot checks of the works costing more than Rs. 5,00,000,00 (Rs. five crore) once a year and at least twice during the continuity of work.

(3) Project Monitoring System:-

(i) A system of project monitoring for each work procurement shall be prepared before start of the work and same shall be available at site of work. The work shall be monitored quarterly/monthly basis by the Quality Assurance Cell and a status report should be submitted to the Secretary and Head of Department in charge of the concerned Department.

(ii) There should be a stipulation in the contract for large value works (magnitude to be specified), for the contractor to submit monthly progress report of the work in a computerized form. The progress report shall contain the following apart from whatever else may be required to be

specified:-

(a) Project information, giving the broad features of the contract,

(b) Introduction, giving a brief scope of the work under the contract and the broad structural or other details,

(c) Construction schedule of the various components of the work through a bar chart for the next three quarters or as may be specified, showing the milestones, targeted tasks and up to date progress,

(d) Progress chart of the various components of the work that are planned and achieved, for the month as well as cumulative up to the month, with reasons for deviations, if any, in a tabular format,

(e) Plant and machinery statement, indicating those deployed in the work, and their working status,

(f) Man-power statement, indicating individually the names of all the staff deployed in the work along with their designations,

(g) Financial statement, indicating the broad details of all the running account payments received up to date, such as gross value of work done, advances taken, recoveries effected, amounts withheld, net payments, details of cheque payments received, etc,

(h) A statement showing the extra and substituted items submitted by the contractor, and the payments received against them, broad details of the bank Guarantees, indicating clearly their validity periods, broad details of the insurance policies taken by the contractor, if any, the advances received and adjusted from the department, etc,

(i) Progress photographs, in colour, of the various items/components of the work done up to date, to indicate visually the actual progress of the work.

(j) Quality assurance and quality control tests conducted during the month, with the results thereof,

(k) Any hold -up shall be specified, and

(l) Dispute, if any, shall also be highlighted.

Measurement Book

47(1) Most of the contracts for works are paid on the basis of measurements entered in measurement book. Such measurement book should be updated periodically and payment should be made at least once a month as per prescribed standards. The measurement books should be maintained by junior engineers or any other authorized person who shall be responsible for completing it in the prescribed time and preparing the bills on prescribed form accordingly. The bill is signed by the contractor. Such measurement book and bills should be examined by the Assistant Engineer or other Competent Authority and these are further checked by the accounting authority and payment is made by the Executive Engineer. The Executive Engineer should be satisfied with the progress of works and other details before allowing the payment. If any tax, fee, advances are due for deduction from the bills in accordance with law, the same should be deducted from such bills. The payments shown in current bill should be treated as running payment against the final payment of the whole work.

(2) The payment should be made in accordance with steps shown in terms and conditions of the contract and the Competent Authority should certify the payment at each step.

Advance to

48(1) Ordinarily, advances to contractors are prohibited and payment should be

Contractors for Works

made only against the work actually done. However, exceptions may be permitted in a few predefined uses only with the sanction of the Government or by the Competent Authority on the basis of established rules and procedure. Some of these instances may include:-

(a) mobilization advance
(b) advance against machinery equipment
(c) advance for accelerating progress of works

(2) The advances shall be subject to payment of interest, till the amount is deducted or adjusted. A bank guarantee or adjustment of advance should be taken to secure the repayment or adjustment of advance. In case bank guarantee is taken its authenticity and validity period should be checked before acceptance.

Chapter-4
Procurement of Services

Details of Services

49. (1) The Department/competent authority may hire external professionals, consultancy firms/consultants etc. for a specific job, which is well defined in terms of content and time frame for its completion or outsourcing.

(2) For identification of work/service, required to be performed by consultants; Engagement of consultants may be resorted to in situations requiring high quality services for which the concerned Department /Competent Authority does not have requisite expertise. Approval of the Competent Authority should be obtained for engaging consultant(s)

(3) The Department/Competent Authority should prepare in simple and concise language the requirements, objectives and scope of assignment. The eligibility and pre-qualification criteria to be met by the consultants should also be clearly identified at this stage.

(4) The Department/Competent Authority proposing to engage consultant(s) should estimate reasonable expenditure by ascertaining the prevalent market conditions and consulting other organizations engaged in similar activities.

Identification of likely sources

50(1) Where the estimated cost of the work/service is upto Rs.15,00,000/- (Rs. Fifteen lakh), preparation of a list of potential consultants may be done on the basis of formal/ informal enquiries from other organizations/Departments /Chambers of Commerce & Industry etc. involved in similar activities.

(2) Where the estimated cost of the work/service is above Rs.15,00,000/- (Rs. Fifteen lakh), an 'Expression of Interest' should be published in at least one national newspaper and the website of the department/organization. The we site address should also be given in the advertisement.

(3) Enquiry for seeking expression of interest should include in brief, the broad scope of work/service, inputs to be provided for eligibility and pre-qualification criteria to be met by the consultant and consultant's past experience in similar work/service. The consultant may also be asked to send their comments on the objectives and scope of the work/service provided in the enquiry. The consultant may be allowed to respond within two weeks, subject to a maximum of four weeks.

Short listing of Consultant

51. On the basis of responses received from the interested parties as per Rule-50 above, consultants meeting the requirements should be short listed for further consideration. The number of short listed consultants should not

be less than three.

Preparation of Terms of Reference (TOR)

52. Terms of reference should include the following points:-
(a) Precise statement of objectives,
(b) Outline of the tasks to be carried out,
(c) Schedule for completion of tasks,
(d) The support/inputs to be provided by the Department/Competent Authority to facilitate the consultant, and
(e) The final outputs that will be required of the consultant.

Preparation and Issues of Request for Proposal (RFP)

53. Request for proposal is the document to be used by the department/competent authority for obtaining offers from the consultants for the required work/service. The RFP should be issued to the short listed consultants to seek their technical and financial proposal. The RFP should contain:-
(a) A letter of invitation,
(b) Information to consultants regarding the procedure for submission of proposal,
(c) Terms of Reference (TOR),
(d) Eligibility and pre-qualification criteria in case the same has not been ascertained through enquiry for expression of interest (EOI),
(e) List of works, human resources, experiences, financial status to be evaluated,
(f) Bid evaluation criteria and selection procedure,
(g) Standard formats for technical and financial proposal,
(h) Proposed contract terms, and
(i) Procedure proposed to be followed for mid term review of the progress of the work and review of the final draft report.

Receipt and Opening of Proposals

54. The proposal should ordinarily be asked for from consultants in a ‘Two-bid’ system with technical and financial bids sealed in separate envelopes. The bidder should enclose these two sealed envelopes in a bigger envelope duly sealed and submitted at a specified date, time and place. The technical proposal should be opened at the specified date and time.

Late Bids

55. The bids received after the specified date and time should not be considered.

Evaluation of Technical Bids

56. Technical bids should be analyzed and evaluated by a Consultancy Evaluation Committee (CEC) constituted by department/competent authority. The CEC will record in detail the reasons for acceptance/rejection of the technical proposals after thorough analysis. One method of doing this could be that the minimum qualifying mark may be prescribed and all proposals above the minimum compete only on 'cost'. In such case, the minimum qualifying mark shall be stated in the RFP.

Evaluation of Financial Bids of the Technically Qualified Bidders

57. The financial bids of only those bidders, who have been declared technically qualified by the CEC, should be opened, for further analysis, evaluation, ranking and selection of successful bidder.

Consultancy by Nomination

58. Single source selection of consultants should ordinarily be avoided as it does not provide the benefits of competition, lacks transparency in selection and could encourage unacceptable practices. However, under some special

circumstances, it may become necessary to select a particular consultant, where adequate circumstances and justification is there to nominate such firm/consultant in the context of the overall interest of the concerned department/organization. Full justification for single source selection should be recorded and approval of the Competent Authority should be obtained before resorting to such single source selection. For single source selection above Rs.10,00,000/- (Rs. Ten lakh), approval of the Administrative Department and concurrence of the Finance Department will be necessary.

Quality and Cost Based Selection

59(1) The Department or Competent Authority may opt for a QCBS (Quality and Cost Based Selection) methodology in cases where assignments are not of a standard or routine nature but are complex and specialized requiring high intellectual component for which the Department expects the consultant to demonstrate innovation or creativity in their proposal. Before opting for the QCBS method of selection, the Department/Competent Authority should obtain prior clearance of the Administrative Department when the estimated cost is below Rs.25,00,000/- (Rs. Twenty Five lakh) and where the estimated cost is above Rs.25,00,000/- (Rs. Twenty Five lakh) the Department/Competent Authority shall obtain the concurrence of the Finance Department before starting the selection process.

(2) The Selection Process:-

(i) QCBS uses a competitive process among short-listed firms that takes into account the quality of the proposal and the cost of the services in the selection of the successful firm. Cost as a factor of selection shall be used judiciously. The relative weight to be given to the quality and cost shall be determined for each case depending on the nature of the assignment.

(ii) The selection process shall include the following steps:-

(a) preparation of the TOR,
(b) preparation of cost estimate and the budget,
(c) advertising,
(d) preparation of the short list of consultants,
(e) preparation and issuance of the RFP [which should include the Letter of Invitation (LOI); Instructions to Consultants (ITC); the TOR and the proposed draft contract],
(f) receipt of proposals,
(g) evaluation of technical proposals: consideration of quality,
(h) public opening of financial proposals,
(i) evaluation of financial proposal,
(j) final evaluation of quality and cost, and
(k) negotiations and award of the contract to the selected firm.

(iii) Terms of Reference (TOR)

(a) The Department/Competent Authority shall be responsible for preparing the TOR for the assignment. TOR shall be prepared by a person(s) or a firm specialized in the area of the assignment. The scope of the services described in the TOR shall be compatible with the available budget. TOR shall define clearly the objectives, goals, and scope of the assignment and provide background information (including a list of existing relevant studies and basic data) to facilitate the consultants for preparation of their proposals.

(b) If transfer of knowledge or training is an objective, it should be

specifically outlined along with details of number of staff to be trained, and so forth, to enable consultants to estimate the required resources. TOR shall list the services and surveys necessary to carry out the assignment and the expected outputs (for example, reports, data, maps, surveys etc) Firms shall be encouraged to comment on the TOR in their proposals. The Department/Competent Authority and Consultants' respective responsibilities should be clearly defined in the TOR.

(iv) Advertising:-

The Department/Competent Authority shall advertise requests for expressions of interest in a national newspaper and in addition wherever applicable a technical magazine. The information requested shall be the minimum required to make a judgment on the firm's suitability and not be so complex as to discourage consultants from expressing interest. Two weeks minimum time may be then allowed for responses.

(v) Short List of Consultants:-

(a) The Department/Competent Authority shall proceed to prepare a short list. The Department/Competent Authority shall give first consideration to those firms expressing interest that possess the relevant qualifications.

(b) The short list should preferably comprise consultants of the same category, similar capacity, and business objectives. Consequently, the short list should normally be composed of firms of similar experience or of not-for-profit organizations (NGOs, Universities, etc) acting in the same field of expertise.

(vi) Preparation and Issuance of the Request for Proposals (RFP):-

The RFP shall include a Letter of Invitation, Information to Consultants, the TOR, and the proposed contract conditions.

(vii) Letter of Invitation (LOI):-

The LOI shall state the intention of the Department/competent authority to enter into a contract for the provision of consulting services, the source of funds, the details of the client and the date, time, and address for submission of proposals.

(viii) Instructions to Consultants (ITC):-

The ITC shall contain all necessary information that would help consultants prepare responsive proposals, and shall bring as much transparency as possible to the selection procedure by providing information on the evaluation process and by indicating the evaluation criteria and factors and their respective weights and the minimum passing quality score. The ITC shall indicate an estimate of the level of key staff inputs (in staff time) required of the consultants or the total budget, but not both. Consultants, however, shall be free to prepare their own estimates of staff time to carry out the assignment and to offer the corresponding cost in their proposals. The ITC shall specify the proposal validity period, which should be adequate for the evaluation of proposals, decision on award, competent authority review, and finalization of contract negotiations.

(ix) Contract:-

The proposed draft contract or the key conditions of the proposed contract should be included in the R.F.P.

(x) Receipt of Proposals:-

The Department/Competent Authority shall allow enough time for the

consultants to prepare their proposals. The time allowed shall depend on the assignment, but normally shall not be less than three weeks or more than three months (for example, for assignments requiring establishment of a sophisticated methodology, preparation of a multidisciplinary master plan) During this interval, the firms may request clarifications about the information provided in the RFP. The Department/Competent Authority shall provide these clarifications in writing and copy them to all firms on the short list (who intend to submit proposals) If necessary, the Department/Competent Authority shall extend the deadline for submission of proposals. The technical and financial proposals shall be submitted at the same time. No amendments to the technical or financial proposal shall be accepted after the deadline. To safeguard the integrity of the process, the technical and financial proposals shall be submitted in separate sealed envelopes. The technical envelopes shall be opened immediately by a committee of officials drawn from the relevant departments (technical, finance, legal, as appropriate), after the closing time for submission of proposals. The financial proposals shall remain sealed. Any proposal received after the closing time for submission of proposals shall be returned unopened.

(xi) Evaluation of Proposals: Consideration of Quality and Cost:-

The evaluation of the proposals shall be carried out in two stages: first the quality, and then the cost. Evaluators of technical proposals shall not have access to the financial proposals until the technical evaluation, is concluded. Financial proposals shall be opened only thereafter. The evaluation shall be carried out in full conformity with the provisions of the RFP.

(xii) Evaluation of the Quality:-

(a) The Department/Competent Authority shall evaluate each technical proposal (using an evaluation committee of three or more specialists in the sector), taking into account several criteria, i.e. the consultant's relevant experience for the assignment, the quality of the methodology proposed, the qualifications of the key staff proposed, transfer of knowledge, if required in the TOR. Each criterion shall be marked on a scale of 1 to 100. Then the marks shall be weighted to become scores. The following weights are indicative. The actual percentage figures to be used shall fit the specific assignment and shall be within the ranges indicated below, except with the approval of the Government. The proposed weights shall be disclosed in the RFP.

Consultant's specific experience	:	0 to 10 points
Methodology	:	20 to 50 points
Key personnel	:	30 to 60 points
Transfer of knowledge	:	0 to 10 points
Total	:	100 points

(b) The Department/Competent Authority shall normally divide these criteria into subcriteria. For example, subcriteria under methodology might be innovation and level of detail. However, the number of subcriteria should be kept to the essential. The weight given to experience can be relatively modest, since this criterion has already been taken into account when short-listing the consultant. More weight shall be given to the methodology in the case of more

complex assignments (for example, multidisciplinary feasibility or management studies)

(c) Evaluation of only the key personnel is recommended. Since key personnel ultimately determine the quality of performance, more weight shall be assigned to this criterion if the proposed assignment is complex. The Department/Competent Authority shall review the qualifications and experience of proposed key personnel in their curricula vitae, which must be accurate, complete, and signed by an authorized official of the consulting firm and the individual proposed.

(d) The individuals shall be rated in the following three subcriteria, as relevant to the task:-

(i) general qualifications: general education and training, length of experience, positions held, time with the consulting firm as staff, experience in developing countries, and so forth,

(ii) adequacy for the assignment: education, training, and experience in the specific sector, field, subject, and so forth, relevant to the particular assignment, and

(iii) experience in the region: knowledge of the local language, culture, administrative system, government organization, and so forth.

(e) The Department/Competent Authority shall evaluate each proposal on the basis of its responsiveness to the TOR. A proposal shall be considered unsuitable and shall be rejected at this stage if it does not respond to important aspects of the TOR or it fails to achieve a minimum technical score specified in the RFP.

(f) At the end of the process, the Department/competent authority shall prepare a Technical Evaluation Report of the “quality” of the proposals. The report shall substantiate the results of the evaluation and describe the relative strengths and weaknesses of the proposals. All records relating to the evaluation, such as individual mark sheets, shall be retained until completion of audit.

(xiii) Evaluation of Cost:-

(a) After the evaluation of quality is completed and the Competent Authority has issued its no objection, the Department/Competent Authority shall inform the consultants who have submitted proposals, the technical points assigned to each consultant and shall notify those consultants whose proposals did not meet the minimum qualifying mark or were considered non-responsive to the RFP and TOR that their financial proposals will be returned unopened after the signature of the contract. The Department/Competent Authority shall simultaneously notify the consultants that have secured the minimum qualifying mark, the date, time, and place set for opening the financial proposals.

(b) The opening date shall be defined allowing sufficient time for consultants to make arrangements to attend the opening of the financial proposals. The financial proposals shall be opened publicly in the presence of representatives of the consultants who choose to attend (in person or online) The name of the consultant, the technical points, and the proposed prices shall be read aloud (and posted online when electronic submission of proposals is used) and recorded when the financial proposals are opened. The Department/Competent Authority shall also prepare the minutes of

the public opening.

(c) The Department/Competent Authority shall then review the financial proposals. If there are any arithmetical errors, they shall be corrected.

(d) For the purpose of evaluation, “cost” shall exclude local identifiable indirect taxes on the contract. The cost shall include all consultant’s remuneration and other expenses such as travel, translation, report printing, or secretarial expenses. The proposal with the lowest cost may be given a financial score of 100 and other proposals given financial scores that are inversely proportional to their prices.

(e) Alternatively, a directly proportional or other methodology may be used in allocating the marks for the cost. The methodology to be used shall be described in the RFP.

(xiv) Combined Quality and Cost Evaluation:-

The total score shall be obtained by weighting the quality and cost scores and adding them. The weight for the “cost” shall be chosen, taking into account the complexity of the assignment and the relative importance of quality. The weight for cost shall normally be 20 points out of a total score of 100. The proposed weightings for quality and cost shall be specified in the RFP. The firm obtaining the highest total score shall be awarded the assignment.

(xv) Monitoring the Contract:-

The Department/Competent Authority should be involved throughout in the conduct of consultancy, preferably by taking a task force approach and continuously monitoring the performance of the consultant(s) so that the output of the consultancy is in line with objectives and within prescribed time limit.

Chapter-5
Outsourcing of Services

Services by Outsource

60. The department/competent authority/organization/institution may outsource certain services in the interest of economy and efficiency, but following procedures should be followed compulsorily:-

(a) The department/competent authority should prepare a list of likely and potential contractors on the basis of formal /informal enquiry from the specialized firms/ contractors/ institutions / departments/ organizations involved in similar works. The information related to such organizations may be collected through advertisement, professional journals, websites etc.

(b) The department/competent authority should prepare the tender enquiry for outsourcing containing the following details:-

(i) The details of works/services to be performed by the contractor,

(ii) The facilities and the inputs which will be provided to the contractor by the department/competent authority,

(iii) Eligibility and qualification criteria to be met by the contractor for performing the required work/service, and

(iv) The statutory and contractual obligations to be complied with by the contractor.

Invitation of Bids

61(1) For estimated value of the work/service upto Rs.10,00,000(Rs. 10 lakh) or less the department/competent authority should invite tender enquiry from

the preliminary list of likely contractors/firms/institutions identified as per Rule-60 above and issue limited tender enquiry to them asking for offers by specified date and time. The number of the contractors/institutions/organizations so identified should not be less than six.

(2) For estimated value of the work/service above Rs.10,00,000/- (Rs. Ten lakh) the department/competent authority should issue tender enquiry in at least one largely circulated national news paper and also the website of the organization asking for offers by a specified date and time etc.

(3) For Estimated value of work/service above Rs.50,00,000/- (Rs. Fifty lakh) a Two-bid system may be adopted through the EOI/RFP route as prescribed in Rules- 51 to 58.

Late Bids

62. The bid proposals received after specified date and time should not be accepted.

Evaluation of Bids Received

63. The Department/Competent Authority should evaluate, segregate, rank the responsive bids and select the successful bidder for placement of the contract.

Outsourcing by Choice

64. If it become necessary in an exceptional situation to outsource a job to a specifically chosen contractor, the administrative department with the consultation of finance department in Government can do so after providing detailed justification and the circumstances leading to outsourcing by choice, and the special interest or purpose it shall serve.

Monitoring the Contract

65. The work/service outsourced should be monitored regularly, so that their is no compromise with performance, time schedule and quality.

Chapter-6
Public Private Partnership (PPP)

Public Private Partnership (PPP)

66(1) A Department may in the interest of economy and efficiency, decide to outsource certain services being provided by the Government under a PPP arrangement.

(2) The procedure for selection of the private partner shall be such as given in Chapter-4 (Procurement of Services) and Chapter-5 (Outsourcing of Services)

Public Private Partnership (PPP) in Infrastructure Projects

67.(1) Public Private Partnership (PPP) in infrastructure projects typically involve transfer of public assets, delegation of Governmental authority for recovery of user charges, private control of monopolistic services and sharing of risks and contingent liabilities by the Government. Protection of user interests and the need to secure value for public money, as such, demand a more rigorous treatment of these projects.

(2) Predictability and risk mitigation are key to successful Public Private Partnerships. They shall require a framework that can assure the private investor of a market driven return at reasonable levels of risk, and the user of adequate service quality at an affordable cost. The nature of the risks and the involvement of many participants including project sponsors, lenders, Government agencies, and regulatory authorities, the terms of the project agreements as well as the tendering arrangements being complex,

should involve detailed legal and contractual agreements that clearly set forth the risks, rewards and obligations of various participants.

(3) Applicability:-

(a) These guidelines will apply to all PPP projects sponsored by Government Departments or State Public Sector Undertaking (PSUs), statutory authorities or other entities under their administrative control.

(b) The procedure specified herein will apply to all PPP projects with capital costs exceeding Rs.5,00,00,000/- (Rs. Five crore) or where the underlying assets are valued at a sum greater than Rs.5,00,00,000/- (Rs. Five crore)

(c) PPP projects with capital cost underlying asset value of less than Rs.5,00,00,000/- (Rs. Five crore) shall be processed as per existing procedures. The Administrative Department shall seek the concurrence of the Finance Department and the Competent Authority before invitation of bids.

(d) Project identification:-

The Administrative Department will identify the projects to be taken up through PPPs and undertake preparation of feasibility studies, project agreements etc. with the assistance of legal, financial and technical experts as necessary.

(4) Inter Departmental Consultations:-

The Administrative Departments may, if deemed necessary, discuss the details of the project and the terms of concession agreement in an inter-department committee and comments, if any, may be incorporated or annexed to the proposal for consideration of the Government/Competent Authority.

(5) In principle approval of Project:-

The Administrative Department shall then seek clearance/concurrence of the Finance Department, Planning Department and from the Competent Authority/appropriate level in the Government as per Rules of Business. While seeking clearance/concurrence of Planning/Finance Department, the Administrative Department, should provide information about the proposed project in Annexure I & II

(6) Expression of Interest:-

Following the 'in principle' clearance of Government/Competent authority, the Administrative Departments may invite expressions of interest in the form of Request for Qualification (RFQ) to be followed by short-listing of pre-qualified bidders.

(7) Two Stage Process:-

The bidding process for PPP projects is divided into two stages. The First stage is generally referred to as Request for Qualification (RFQ) or Expression of Interest (EoI) The objective is to short-list eligible bidders for stage two of the process. In the second and final stage, generally referred to as the Request for Proposal (RFP) or invitation of financial bids, the bidders engage in a comprehensive scrutiny of the project before submitting their financial offers.

(8) Request for Qualification (RFQ):-

The RFQ process should aim at short-listing and pre-qualifying applicants, who will be asked to submit financial bids in the RFP stage. The objective is to identify credible bidders who have the requisite technical and financial capacity for undertaking the project. In order to encourage greater participation from credible domestic and international investors, the RFQ

document should not require respondents to incur significant expense in preparing a response. The information sought for the purposes of pre-qualification should generally be restricted to technical and financial capabilities that are relevant to the project. Such information should be precise and quantified so that the process of short-listing is fair and transparent, and does not expose the Government to disputes or controversy.

(9) Number of bidders to be pre-qualified:-

The number of bidders to be pre-qualified and short-listed for the final stage of bidding i.e. the RFP stage needs careful consideration. On the one hand, the number should be adequate for ensuring real competition in bidding. On the other hand, a large number of short-listed bidders could dampen participation by serious bidders, thus diluting competition.

(10) About five pre-qualified bidders should be considered as an international best practice for securing high quality bids. In case short-listing is to be done for two or three projects at the same time, the number of short-listed bidders could be increased to 7 and 10 respectively. For this purpose, a fair and transparent system of evaluation at the RFQ stage would be necessary.

(11) Specifying stringent pre-qualification criteria:-

While stringent eligibility criteria would ensure pre-qualification of bidders well suited for the RFP stage, it would also effectively reduce the number of qualified bidders. A balance, therefore, needs to be drawn for serving the objective of pre-qualifying a reasonable number of suitable bidders for the RFP stage. The principles for determining the eligibility criteria such as technical and financial capacity should be formulated keeping these considerations in view.

(12) Evaluation Criteria:-

The criteria for short-listing of bidders should be divided into technical and financial parameters as stated below:-

(a) Technical Capacity:-

The applicant should have acquired sufficient experience and capacity in building infrastructure projects. This can be measured either from the construction work undertaken/commissioned by him, or from revenues of Build Operate Transfer (BOT)/ Build Own Operate Transfer (BOOT) etc. projects, or from both, during the 5 years preceding the application date. Eligibility conditions, as necessary, may also be stipulated in respect of Operation and Maintenance (O&M) experience. The technical capacity of bidders can be assessed on the following parameters:-

(i) Project/Construction Experience: Experience on eligible projects in the specified sector or other core sectors should be considered for determining the technical capacity of the applicant.

(ii) Operation and Maintenance (O&M) Experience: The applicant should have experience of five years or more in operation and maintenance (O&M) of projects in the specified sector. In the absence of such experience, the applicant may be required to enter into an operation and maintenance (O&M) agreement with an entity having equivalent experience, failing which the concession agreement would be liable to termination. While suggesting this arrangement, it is proposed to provide sufficient flexibility for modifying these requirements to suit the needs of individual sectors/projects.

(b) Financial Capacity:-

Applicants should have a minimum net worth equivalent to 25% of the estimated capital cost of the project for which bids are to be invited. In the case of projects with an estimated cost of Rs. 500,00,00,000 (Rs five hundred crore) or more, the requirement of net worth could be suitably reduced, but should be no less than 15%. This would ensure that pre-qualified applicants have sufficient financial strength to undertake the project.

(c) Eligibility of Experience:-

The members of the consortium, who claim experience or net worth in the RFQ must hold at least 26% of the consortium's equity. This condition is necessary for ensuring that only the experience of those members who have a substantial stake is counted for the purposes of pre-qualification, and members with small equity holding are not added with the sole objective of improving the ranking in pre-qualification.

(d) Technical evaluation at the RFP stage:-

(i) Technical proposals of different bidders could vary significantly. Apart from the difficulties in evaluating diverse proposals on a common set of parameters, such evaluation also implies that instead of the government determining the assets and services to be provided by the selected bidder, it is the technical bid that would tend to guide the outcome. Logically, the Government should set the technical parameters and ask for financial bids only, leaving sufficient flexibility for bidders to design and engineer the project in a manner that conforms to pre-determined standards and specifications, including service outputs.

(ii) In case of exceptionally complex projects where the project authority determines that the bidders must submit their technical proposals/ plans, the requirements thereof should be specified in detail and such proposals/ plans should be invited at the qualification stage, either along with the initial applications or at an intermediate stage preceding the bid stage. Only pre-qualified applicants should be invited to participate in the bid stage, which shall only consist of an invitation to submit financial offers.

(13) Formulation of Project Documents:-

(a)The documents that would need to be prepared would, inter-alia, include the various agreements to be entered into with the concessionaire detailing the terms of the concession and the rights and obligations of the various parties. These project documents would vary depending on the sector and type of project. Typically, a PPP will involve the concession agreement that will specify the terms of the concession granted to the private party and will include the rights and obligations of all parties. There could be associated agreements based on specific requirements.

(b)Request of Proposals (RFP), i.e. invitation to submit financial bids, should normally include a copy of all the agreements that are proposed to be entered into with the successful bidder. After formulating the draft RFP, the Administrative Department would seek clearance of the Expenditure Finance Committee (E.F.C) and the competent authority before inviting the financial bids.

(14) Clearance by Expenditure Finance Committee(E.F.C.):-

(a)The proposal for seeking clearance of the Expenditure Finance Committee (E.F.C.) shall be sent in 3 copies in the format specified at Annexure-III & IV along with copies of all draft project agreements and

the Project Report. Before reference to the Expenditure Finance Committee (E.F.C.), the views of the Law Department and other related Departments should have been obtained by the Administrative Department.

(b) The Expenditure Finance Committee (E.F.C.) would comprise of the following:-
  (i) Principal Secretary/Secretary Finance- Chairperson
  (ii) Principal Secretary/Secretary Planning
  (iii) Principal Secretary/Secretary Law
  (iv) Principal Secretary/Secretary Administrative Department sponsoring the project.

(c.) Committee may co-opt experts, if necessary. The E.F.C. would be serviced by the Planning Department. A special PPP cell will be set up for this purpose in Planning Department.

(d.) After clearance of the Finance Department, the Administrative Department will seek the prior approval of the Competent Authority/appropriate level in Government as per Rules of Business.

(e.) Financial bids may be invited after final approval of the Competent Authority/appropriate level has been obtained.

Chapter-7
Miscellaneous

Regular training

68. Regular training should be given to all concerned officers and officials involved in procurement/purchase.

Audit

69. It shall be mandatory for every audit report (specially internal audit), to contain a detailed report and analysis related to procurement/purchase in the department.

Pre Bid Conference

70(a) A supplier or contractor related to goods/works/services may request a clarification of the tender documents from the procuring entity within a reasonable time prior to the deadline for the submission of tender. The procuring entity shall respond within a reasonable time, so as to enable the supplier or contractor to make a timely submission of its tender. Any such clarification shall be sent to all potential bidders who have been provided the tender documents.

(b) At any time prior to the deadline for submission of tenders, the procuring entity may for any reason, whether on its own initiative or as a result of a request for clarification by a supplier or contractor, modify the tender documents by issuing addendum.

(c) If the procuring entity convenes a meeting of suppliers or contractors, it shall prepare minutes of the meeting containing the request submitted at the meeting for clarification of the tender documents. The minutes shall be provided promptly to all applicants to whom the procuring entity provided the tender documents, so as to enable those applicants to take the minutes into account in preparing the tenders.

Maintenance of Records

71. Keeping in view the provisions of Right to Information Act, 2005, the documents related to procurement/purchase should be kept atleast for 20 years and extract of the procurement should be maintained in the format given at Annexure-'V'. This register is separate from the store ledger,

stationery register etc. prescribed under different provisions.

Clarification & Modifications

72.(1) 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.

(2) The systems and procedures established by these rules are subject to general or special instructions/orders, which the Department of Finance may issue from time to time.

(3) The systems and procedures established by these rules may be modified by any other authority only with the express approval of the Department of Finance.

(4) The Department of Finance may permit relaxation of these rules in special circumstances and in the case of Externally Aided Projects/Special Projects based on proper justification.

Executive order

73. The State Government can, from time to time revise the different rates/amounts mentioned in these rules, based on inflation or the current prices by the executive order.

Effect

74. These rules shall also be applicable to grant-in-aids or financial assistance given by the State Government to any autonomous or statutory body, public or private.

Annual basis

75. The Competent Authority should prepare on annual basis a procurement plan based on a forecast of future requirement of goods, services and works.

Physical Verification

76. The Head of Office/Competent Authority or his nominee should do the annual verification on 31st March every year to ensure the availability of assets/goods as mentioned in the register and also disposal of old and unusable goods.

By order,

(Alok Kumar Jain)
Principal Secretary,
Government of Uttarakhand

Annexure -I

Memorandum for 'in principle approval'

(Please see sub-rule (5) of rule 67)

A. Sponsoring Department
B. Name and location of the Project
C. Legal Consultant(if any)
D. Financial Consultant(if any)

S.No.	Item	Response
1. General		
1.1	Name of the Project	
1.2	Type of PPP (BOT, BOOT etc.)	
1.3	Location (State/District/Town)	
1.4	Administrative Department	
1.5	Name of Sponsoring Authority	
1.6	Name of the Implementing Agency	
1.7	Does the implementing agency have the legal right to enter into an agreement	
1.8	Has consent for the project from other concerned department/s been obtained	
2. Project Description		
2.1	Brief description of the project	
2.1.1	Project Objectives	
2.1.2	Problems to be addressed by Project	
2.1.3	Target beneficiaries	
2.1.4	Project strategy	
2.2	Justification for the project	
2.3	Have the necessary technical studies been done (attach separate sheet if necessary)	
2.4	Possible alternatives for the project, if any	
2.5	Estimated Capital & operating costs with break-up under major heads of expenditure. Also indicative the basis cost estimation	
2.6	Phasing of investment	
2.7	Project Implementation Schedule(PIS)	
2.8	Have consultations been done with stakeholders	
2.9	Benefits to stakeholders	
3. Financing Arrangements		
3.1	Sources of financing (equity, debt, mezzanine capital etc.)	
3.2	Indicate the revenue streams of the Projects (annual flows over project life) Also indicate the underlying assumptions.	
3.3	Indicate the NPV of revenue streams with 12% discounting	
3.4	Who will fix the tariff/user charges? Please specify in detail.	
3.5	Have any FIs been approached? If yes, their response may be indicated.	

4. IRR		
4.1	Economic IRR (if computed)	
4.2	Financial IRR, indicating various assumptions (attach separate sheet if necessary)	
4.3	Sensitivity analysis on key variables	
5. Social Sector Projects		
5.1	In case of social sector project please indicate expected social benefits	
5.2	Indicate expected gains in terms of cost saving (economy)	
5.3	Indicate expected gains in terms of (efficiency) improved service delivery	
5.4	Indicate gains in terms better reach & access	
5.5	Have output based specifications/performance parameters been identified	
5.6	What will be the monitoring arrangements of output/performance	
6. Clearances		
6.1	Status of environmental clearances	
6.2	Clearance required from the State Government and other local bodies.	
6.3	Other support required from the State Government	
6.4	Responsibility of obtaining remaining clearances	
7. Government of India Support		
7.1	Viability Gap Funding, if required	
7.2	GOI guarantees being sought, if any	
8. State-Government Support		
8.1	What is the expected financial support from State Government	
8.2	Any Non-financial support from State Government	
9. Concession Agreement		
9.1	Term sheet of the proposed Concession Agreement (Attached at Annexure -II)	
9.2	Have output based specifications been adopted/used (requirements specified in terms of service output delivery)	
10. Criteria for short-listing		
10.1	Is short-listing to be in one stage or two stages?	
10.2	Indicate the criteria for short-listing (attach separate sheet if necessary) Are they quantitative?	
10.3	Does the short-listing criteria for the final stage include parameters other than financial	
11. Others		
11.1	Remarks, if any	

Annexure II

Term Sheet of the proposed Concession Agreement

(Please see sub-rule (5) of rule 67)

A. Sponsoring Department
B. Name and location of the Project
C. Legal Consultant(if any)
D. Financial Consultant(if any)

S. No.	Item	Response
1. General		
1.1	Scope of the Project (in about 200 words)	
1.2	Nature of Concession to be granted	
1.3	Period of Concession and justification for fixing the period	
1.4	Estimated capital cost	
1.5	Likely construction period	
1.6	Conditions precedent, if any, for the concession to be effective	
1.7	Status of land acquisition	
2. Construction and O&M		
2.1	Designing Agency	
2.2	Designing parameters and norms	
2.3	Design review Agency	
2.4	Minimum standards of constructions	
2.5	Monitoring of construction; whether an independent agency/engineer is provided	
2.6	Minimum standards of Operation and Maintenance whether Output based / input based	
2.7	Penalties for violation of prescribed design, construction and O&M standards	
2.8	Safety related provisions	
2.9	Environment related provisions	
3. Financial		
3.1	Maximum period for achieving financial close	
3.2	Whether Right to mortgage / pledge / hypothecate / lien is being given	
3.3	Performance Security Value	
3.4	Source, nature and extent of capital grant/subsidy contemplated	
3.5	Bidding parameter (capital subsidy or other parameter)	
3.6	Provisions for change of scope and the financial burden thereof	
3.7	Likely Concession fee, if any, payable by/payable to the Concessionaire.	
3.8	User charges/fee to be collected by the Concessionaire	
3.9	Indicate how the user fee is to be determined; the legal provisions in support of user fee (attach the relevant rules/notification); and the extent and nature of indexation for inflation	

3.10	Provisions, if any, for mitigating the risk of lower revenue collection	
3.11	Provisions relating to escrow account, if any	
3.12	Provisions relating to insurance	
3.13	Provisions relating to audit and certification of claims	
3.14	Provisions relating to assignment/substitution rights relating to lenders	
3.15	Provisions relating to change in law	
3.16	Provisions, if any for compulsory buy-back of assets upon termination/expiry	
3.17	Contingent liabilities of the government	
	(a) Maximum Termination Payment for Government/Authority Default	
	(b) Maximum Termination Payment for Concessionaire Default	
	(c) Specify any other penalty, compensation or payment contemplated under the agreement.	
3.18	Who will bear Project monitoring /supervision expenses	
4. Risk Sharing		
4.1	Sponsoring department/GoU risk/s	
4.2	Is there any unusual risk allocation to GoU	
4.3	Major obligations of sponsoring department/GoU	
4.4	Provisions for indemnity (design, construction, patents, accidents, legal violations)	
5. Others		
5.1	Provisions relating to competing facilities, if any	
5.2	Specify the proposed Dispute Resolution Mechanism	
5.3	Specify the proposed governing law and jurisdiction	
5.4	Provisions relating to Hand back obligations/provisions/guarantee.	
5.5	Other Remarks, if any	

Annexure -III

Memorandum of Expenditure of Finance Committee for final approval of Public Private Partnership

(Please see sub-rule (14) of rule 67)

A. Sponsoring Department
B. Name and location of the Project
C. Legal Consultant(if any)
D. Financial Consultant(if any)

S.No.	Item	Response
1.	**General**	
1.1	Name of the Project	
1.2	Type of PPP (BOT, BOOT etc.)	
1.3	Location (State/District/Town)	
1.4	Administrative Department	
1.5	Name of Sponsoring Authority	
1.6	Name of the Implementing Agency	
1.7	Does the implementing agency have the legal right to enter into an agreement	
1.8	Has consent for the project from other concerned department/s been obtained	
2. Project Description		
2.1	Brief description of the project	
2.1.1	Project Objectives	
2.1.2	Problems to be addressed by Project	
2.1.3	Target beneficiaries	
2.1.4	Project strategy	
2.2	Justification for the project	
2.3	Have the necessary technical studies been done (attach separate sheet if necessary)	
2.4	Possible alternatives for the project, if any	
2.5	Estimated Capital & operating costs with break-up under major heads of expenditure. Also indicative the basis cost estimation	
2.6	Phasing of investment	
2.7	Project Implementation Schedule(PIS)	
2.8	Have consultations been done with stakeholders	
2.9	Benefits to stakeholders	
3. Financing Arrangements		
3.1	Sources of financing (equity, debt, mezzanine capital etc.)	
3.2	Indicate the revenue streams of the Projects (annual flows over project life) Also indicate the underlying assumptions.	
3.3	Indicate the NPV of revenue streams with 12% discounting	
3.4	Who will fix the tariff/user charges? Please specify in detail.	
3.5	Have any FIs been approached? If yes, their response may be indicated.	

4. IRR		
4.1	Economic IRR (if computed)	
4.2	Financial IRR, indicating various assumptions (attach separate sheet if necessary)	
4.3	Sensitivity analysis on key variables	
5. Social Sector Projects		
5.1	In case of social sector project please indicate expected social benefits	
5.2	Indicate expected gains in terms of cost saving (economy)	
5.3	Indicate expected gains in terms of (efficiency) improved service delivery	
5.4	Indicate gains in terms better reach & access	
5.5	Have output based specifications/performance parameters been identified	
5.6	What will be the monitoring arrangements of output/performance	
6. Clearances		
6.1	Status of environmental clearances	
6.2	Clearance required from the State Government and other local bodies.	
6.3	Other support required from the State Government	
6.4	Responsibility of obtaining remaining clearances	
7. Government of India Support		
7.1	Viability Gap Funding, if required	
7.2	GOI guarantees being sought, if any	
8. State Government Support		
8.1	What is the expected financial support from State Government	
8.2	Any Non-financial support from State Government	
9. Concession Agreement		
9.1	Is the Concession Agreement based on Model Concession Agreement (MCA) of GOI? if yes, indicate the variations, if any, in a detailed note(to be attached)	
9.2	Details of Concession Agreement (Attached at Annexure - IV)	
10. Criteria for short-listing		
10.1	Is short-listing to be in one stage or two stages?	
10.2	Indicate the criteria for short-listing (attach separate sheet if necessary) Are they quantitative?	
10.3	Does the short-listing criteria for the final stage include parameters other than financial	
11. Others		
11.1	Remarks, if any	

Annexure -IV

Brief particulars of the Concession Agreement

(Please see sub-rule (14) of rule 67)

A. Sponsoring Department

B. Name and location of the Project

C. Legal Consultant(if any)

D. Financial Consultant(if any)

S. No.	Item	Response
1. General		
1.1	Scope of the Project (in about 200 words)	
1.2	Nature of Concession to be granted	
1.3	Period of Concession and justification for fixing the period	
1.4	Estimated capital cost	
1.5	Likely construction period	
1.6	Conditions precedent, if any, for the concession to be effective	
1.7	Status of land acquisition	
2. Construction and O&M		
2.1	Designing Agency	
2.2	Designing parameters and norms	
2.3	Design review Agency	
2.4	Minimum standards of constructions	
2.5	Monitoring of construction; whether an independent agency/engineer is provided	
2.6	Minimum standards of Operation and Maintenance whether Output based / input based	
2.7	Penalties for violation of prescribed design, construction and O&M standards	
2.8	Safety related provisions	
2.9	Environment related provisions	
3. Financial		
3.1	Maximum period for achieving financial close	
3.2	Whether Right to mortgage / pledge / hypothecate / lien is being given	
3.3	Performance Security Value	
3.4	Source, nature and extent of capital grant/subsidy contemplated	
3.5	Bidding parameter (capital subsidy or other parameter)	
3.6	Provisions for change of scope and the financial burden thereof	
3.7	Likely Concession fee, if any, payable by/payable to the Concessionaire.	
3.8	User charges/fee to be collected by the Concessionaire	
3.9	Indicate how the user fee is to be determined; the legal provisions in support of user fee (attach the relevant rules/notification); and the extent and nature of indexation for inflation	
3.10	Provisions, if any, for mitigating the risk of lower revenue collection	

3.11	Provisions relating to escrow account, if any	
3.12	Provisions relating to insurance	
3.13	Provisions relating to audit and certification of claims	
3.14	Provisions relating to assignment/substitution rights relating to lenders	
3.15	Provisions relating to change in law	
3.16	Provisions, if any for compulsory buy-back of assets upon termination/expiry	
3.17	Contingent liabilities of the government	
	(a) Maximum Termination Payment for Government/Authority Default	
	(b) Maximum Termination Payment for Concessionaire Default	
	(c) Specify any other penalty, compensation or payment contemplated under the agreement.	
3.18	Who will bear Project monitoring /supervision expenses	
4. Risk Sharing		
4.1	Sponsoring department/GoU risk/s	
4.2	Is there any unusual risk allocation to GoU	
4.3	Major obligations of sponsoring department/GoU	
4.4	Provisions for indemnity (design, construction, patents, accidents, legal violations)	
5. Others		
5.1	Provisions relating to competing facilities, if any	
5.2	Specify the Dispute Resolution Mechanism	
5.3	Specify the governing law and jurisdiction	
5.4	Provisions relating to Hand back obligations/provisions/guarantee.	
5.5	Other Remarks, if any	

Annexure 'V'

Format of Procurement Register

(Please see rule 71)

Financial Year ……..

Sl. No.	Date of Order	Short description of Goods/Services	Procured from the firm	Supply/Work Completion Date	Cost of Supply/Work	Remark e.g. Delay in supply/work quality issues etc.

No. 177/XXVII(7)/2008 Dated above.

Copy for information and necessary action to following:-

1. Secretary to Governor, Uttarakhand.
2. Secretary, Vidhan Sabha, Uttarakhand.
3. All Principal Secretary/Secretary, Uttarakhand Government.
4. All Head of Departments/Head of the Offices Uttarakhand.
5. Accountant General, Uttarakhand, Dehradun.
6. Resident Commissioner, Uttarakhand, New Delhi
7. All sections, Uttarakhand Secretariat, Dehradun.
8. All Treasury Officers, Uttarakhand.
9. Director, Administrative Training Institute, Nainital.
10. Deputy Director, Government Press Roorkee for publication in State Gazette.
11. Director, N.I.C. Uttarakhand unit, Dehradun.
12. Guard File.

By Order

(T. N. Singh)
Additional Secretary