



GOVERNMENT OF HARYANA
FINANCE DEPARTMENT

The Punjab Financial Rules

Volume - II

Financial Handbook No. 2

(As applicable in Haryana State)

(Amendments incorporated upto 30th September, 2015)

PREFACE

This is an updated compilation of the Punjab Financial Rules, Volume-II, as applicable in Haryana State. All the amendments made after the last re-print/edition, i.e. during the period between 1st April, 1987 and 30th September, 2015, have been incorporated in the respective rules of this Volume. The notification number and date vide which the amendment(s) were made after the last re-print have also been given in the footnote(s) below the respective rules. We plan to incorporate future amendments in the relevant rules to make available updated soft copy of the rules on the website of Finance Department i.e. www.finhry.gov.in

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

Dated : 20th October, 2015.

P. K. DAS
Additional Chief Secretary to Government, Haryana,
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INDEX TO APPENDICES

Punjab Financial Rules, Volume-II

(applicable in Haryana State)

| No. of Appendix | Rule of PFR Volume-I in which referred | Subject | Pages |
|-----------------|--|---|-------|
| 1. | 2.1 (c) | Initial and subsidiary Accounts Rules | 1-2 |
| 2. | 2.33 and 2.35 (3) | Part I - Instructions for regulating the enforcement of responsibility for losses sustained through fraud, negligence, etc. | 3-8 |
| | | Part II - The Punjab Stamps losses and Defalcations Rules, 1935 | 8-15 |
| 3. | 2.36 (Note 1), 8.21, 8.22 and note below 9.4 | Inter-Government and Inter Departmental Transfers | 16-21 |
| 4. | Note 2 below Rule 2.36 | Agreements with other Governments (except Jammu and Kashmir) regarding incidence of Pay and Allowances, Leave Salary, Cost of Passages, Pensions, Rents of Buildings, etc. etc. | 22-36 |
| 5. | 2.44 (a) and 2.45 | General Rules and Principles relating to contract | 37-43 |
| 6. | 2.48 and 3.52, and sub-rule I below 7.12 | Part I - Destruction of Record (General) | 44-46 |
| | | Part II - Special rules relating to destruction of Treasury Records | 46-55 |
| 7. | <i>Cancelled</i> | | |
| 8. | 3.24 (ii) | List of periodical and occasional returns submitted by Treasury Officers to the A.G. Haryana | 57 |
| 9. | 3.23, 3.50 and 3.51 | Rules framed by the Union Government for the supply and distribution of stamps | 58-80 |
| | | Part I - Printing and supply | 58 |
| | | Part II - Distribution, Custody and Sale | 62 |
| | | Part III - A Disposal of unserviceable and obsolete stamps | 74 |
| | | Part IV—Verification of stocks in the Central Stamp Store | 78 |
| 10. | 5.5 (d) | Form of Bond of Indemnity for drawing pay, pensions, annuities, etc. | 81-82 |

| | | | |
|-----|-------------------------------------|--|---------|
| 11. | 5.7 (note 2) | Memorandum of instructions for deductions of income-tax and super tax from salaries etc. | 83-86 |
| 12. | 5.9 | Extract from section 60 (I) of the Code of Civil Procedure, 1908, as amended by the Code of Civil Procedure (Second Amendment) Act, 1937, and further modified by the Government of India (Adaptation of Indian Laws) Order, 1937, and the Government of India (Adaptation of Indian Laws) Supplementary Order 1937 | 87-88 |
| 13. | <i>Cancelled</i> | | |
| 14. | Note 3 below Rule 8.3 and rule 15.2 | Procedure and rules for the purchase of stores by all Departments and Offices of the government of Haryana | 90-125 |
| 15. | Note 3 below Rule 8.3 | Miscellaneous Rulings relating to Contingent charges | 126-147 |
| 16. | Note 3 below Rule 8.3 | Livery and Clothing Rules | 148-179 |
| 17. | Note 3 below Rule 8.3 | Rules for the supply of Articles (other than Khadi for which there are separate instructions) from Jails, Co-operative Societies and Institutions, etc., run by various Departments of State Government against Government requirements | 180-181 |
| 18. | 9.4 and 16.7 (b) | Rules for the payment of compensation for land taken up under the Land Acquisition Act. | 182-194 |
| 19. | Note below 10.16 (IX) and 10.20 | Instructions laying down the procedure to be followed in dealing with applications for advances for the construction, purchase or repair of houses. | 195-196 |
| 20. | <i>Cancelled</i> | | |
| 21. | 10.25 (g) | Rules regulating the grant of advances to pay for the passages overseas of certain Government employees of non-Asiatic domicile and their families. | 198-201 |
| 22. | <i>Cancelled</i> | | |
| 23. | 12.14 and note 2 there under | Detailed rules for the maintenance of Deposit Accounts of Courts of Small Causes | 203-205 |
| 24. | <i>Cancelled</i> | | |
| 25. | 16.5 | Rules regarding the procedure to be followed in incurring expenditure on assigned works | 206-208 |
| | FORMS | | 209-267 |

APPENDIX - 1

[Referred to in P.F.R. 2.1 (c)]

INITIAL AND SUBSIDIARY ACCOUNTS RULES

(Issued by the Government of India, after consultation with the Comptroller and Auditor General of India, under sub-paragraph (3) of paragraph II of the Government of India (Audit and Accounts) Orders, 1936. These rules shall be deemed to be force under Articles 149 of the Constitution).

1. (1) These rules may be called the Initial and Subsidiary Accounts Rules.
(2) They come into force on the 1st April, 1937.
2. In these rules—
 - (1) **“Initial Accounts”** means a primary record of all money transactions affecting the revenues of the Union or of any State as they occur;
 - (2) **“the Order”** means the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947;
 - (3) **“Treasuries”** include all treasuries and sub-treasuries whether under the control of the Union or a State and other terms and expressions have the same meanings as have been assigned to them in Order.
3. The Comptroller and Auditor-General of India from the date these rules come into force, shall be relieved from the responsibility for keeping accounts of the under mentioned class or character:-
 - (a) Initial Accounts required to be kept in treasuries;
 - (b) Initial and Subsidiary Accounts that may be required to be kept in any office or department of the Union, or as the case may be of any State;
 - (c) Accounts of stores and stock that may be required to be kept in any office or department of the Union or of a State by order of the President of India or of the Governor of the State; and
 - (d) Trading, Manufacturing and Profit and Loss Accounts and balance sheets and any other subsidiary accounts that may be required to be kept by order of the President of India or of the Governor of State in any Department of the Union or of the State.
4. Nothing contained in Rule 3 shall be construed as derogating from the authority of the Comptroller and Auditor-General of India—
 - (a) to require any treasury, office or department keeping initial or subsidiary accounts to render accounts of such transactions as are included in them to the audit and accounts offices under his control on such dates as he may determine; or

- (b) to prescribe the form in which such accounts shall be rendered and in which the initial accounts from which the accounts so rendered are compiled or on which they are based, shall be kept.

APPENDIX - 2*[Referred to in P.F. Rules 2.33 and 2.35 (3)]***PART - I*****Instructions for regulating the enforcement of responsibility for losses sustained through fraud, negligence, etc.*****(1) MEMORANDUM OF GENERAL PRINCIPLES TO REGULATE THE ENFORCEMENT OF RESPONSIBILITY FOR LOSSES SUSTAINED BY GOVERNMENT THROUGH FRAUD OR NEGLIGENCE OF INDIVIDUALS.**

1. Means should be devised to ensure that every Government employee on his part, and that he will also be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government employee to the extent to which it may be shown that he contributed to the loss by his own action or negligence. In almost all cases frauds are rendered possible for want of supervision and negligence of rules laid down for the security and safety of public money. Two forms of negligence are especially noteworthy:-
 - (i) The amount in a bill is not written in words; the amount in the bill or cheque is written carelessly making alteration possible without detection; or a space is left rendering the insertion of digits or words an easy matter.
 - (ii) Copies of accounts and bills submitted to the treasury and to audit office are not carefully compared with the office copies. To guard against this it must be insisted in every case in which money is drawn on a bill from the treasury that the total amount of the bill in words is carefully entered by the clerk who draws it up and the copies of accounts and bills submitted to the treasury and to the audit office are carefully compared with the office copies by the drawing officer. The cardinal principle governing the assessment of responsibility is that every public employee should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, the competent authority may in special cases condone Government employee's honest errors of judgment involving financial loss, if he can show that he has acted in good faith and done his best up to the limits of his ability and experience, personal liability must be strictly enforced against all Government employees who are dishonest, careless or negligent in the duties entrusted to them.
2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity etc. If the irregularity is detected by audit in the first instance, it will be the duty of the Accountant General to report immediately to the

administrative authority concerned. If the irregularity is detected by the administrative authority, in the first instance and if it is one which should be reported to the Accountant General in terms of Punjab Financial Rules 2.34 and 2.35 he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible, —the administrative authority should report to his superior and the audit authority to his superior. Should the administrative authority require the assistance of the Accountant General in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government which will then negotiate with the Accountant General for the services of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

Note.— (i) *Detailed report containing complete information on all the points detailed in Annexure A should be submitted within one month after the submission of the preliminary report.*

(ii) *Final report should be submitted within a fortnight of the completion of the departmental enquiry.*

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

A certificate to the effect that the case is/ is not fit for Judicial trail, shall be obtained from the District Magistrate, immediately after the loss comes to notice, and furnished to the Accountant General along with the final report.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.
5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the Government employee's pecuniary liability, it will be necessary to look not only to the circumstances of the case, but also to the financial circumstances of the Government employee, since it should be recognized that the penalty should not be such as to impair his future efficiency.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty person, and if laxity of supervision has facilitated the fraud, the supervising Government employee at fault may properly be

penalized either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stop-page of his increments of pay.

It should always be considered whether the value of Government property or equipment lost, damaged, or destroyed by the carelessness of individuals entrusted with their care (e.g. a policeman's rifle, a touring officer's tent, a factory mote lorry, an engineer's instruments) should not be recovered in full upto the limit of the Government employee's capacity to pay.

6. One reason why it is important to avoid delay (vide paragraph 2 preceding) is that in the course of a prolonged investigation Government employees, who are concerned may qualify for pension, and it is held that under the rules as they now stand a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a primary precaution, steps should be taken to ensure that a Government employee concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress, and accordingly, when a pension able Government employee is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accountant-general responsible for reporting on his title to pension and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government employee's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.
7. The fact that Government employees, who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.
8. The Finance Department should be consulted by Administrative Department in all cases of serious financial irregularities before orders are issued in the matter of disciplinary action against those found responsible.
9. The following supplementary instructions should be followed by departmental officers, wherever prosecutions in the criminal courts are, or are likely to be necessary:-
 - (i) All losses of the kind referred to in Punjab Financial Rules 2.34 and 2.35 must be reported forthwith by the Government employee concerned, not only to the Accountant General but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exist for believing that a loss has occurred; they must not be delayed while detailed enquiries are made.
 - (ii) Reports submitted under paragraph I above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.

- (iii) As soon as reasonable suspicion arises that a criminal offence has been committed, the senior Government employee of the department concerned present in the station will report to the District Magistrate concerned and ask for a regular police investigation under the Code of Criminal Procedure, 1898.
 - (iv) If the District Magistrate or the authority concerned agrees that an investigation may be made, the senior Government employee of the department concerned present in the station will (a) request the District Magistrate or the authority aforesaid to arrange for the investigation to proceed from day to day, (b) see that all witnesses and documents are made available to the investigating officer, and (c) associate with the investigating officer a Government employee of the department who is not personally concerned with the irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.
 - (v) When the investigation is completed a Government employee of the department (accompanied by the Government employee who attended the investigation) must be made available for conference with the authority which will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.
 - (vi) If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a speedy trial, and will request the prosecuting officer to make any application that he may think necessary.
 - (vii) When the case is put into court by the police, the senior Government employee of the department concerned present in the station will see that all witnesses serving in the department and all documentary evidence in the control of the department are punctually produced, and will also appoint a Government employee of the department (preferably the Government employee who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.
 - (viii) If any prosecution results in the discharge or acquittal of any person or in the imposition of sentences which appear to be inadequate, the senior Government employee of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of the opinion that further proceedings are necessary, will request him to proceed as he would in any other case.
- Appeals against acquittals may be made only under the orders of Government.
- (ix) The senior Government employee of the department concerned present in the station will see that, in addition to the reports required under (i), (ii) and (v) above, prompt reports are submitted to Government through the usual channel regarding—

- (a) the commencement of a police investigation;
 - (b) the decision to prosecute in any particular case;
 - (c) the result of any prosecution;
 - (d) the decision to proceed further in revision or appeals in any case;
 - (e) the result of any proceedings in revision or appeal.
- (x) Notwithstanding anything contained in paragraph (ii) - (ix) above, the senior Government employee of the department concerned present in the station may, if he thinks fit, refer any matter through the usual channel for the orders of Government before taking action.
- (xi) Final action relating to the write off of the loss of Government money and the like, should not be taken till a report bearing on the case is received by the authority concerned from the Audit Department.

(2) INSTRUCTIONS FOR CONDUCTING DEPARTMENTAL INQUIRY IN CASES OF FRAUD AND EMBEZZLEMENT OF GOVERNMENT MONEY IN WHICH GOVERNMENT EMPLOYEES ARE INVOLVED

1. There is tendency for the head of office or department to regard the institution of criminal proceedings as absolving him from the task of conducting an immediate and thorough inquiry. Reluctance may be enhanced by the apprehension that an inquiry may prove prejudicial to the result of the trial in a court of law. As a result, there has sometimes been a great delay in taking departmental proceedings and the result has been inconclusive. The department inquiry should not, therefore, be delayed pending the decision of the criminal case, as at a later stage the evidence might disappear and departmental inquiry may not be brought to any conclusion at all.
2. Departmental proceedings cannot, as a rule 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 7 of the Punjab Civil Services (Punishment and Appeal) Rules and the stage which departmental proceedings can reach may according to circumstances by any one of the stages described or implied in the rule, i.e., the preliminary recording of evidence, the receipt of the delinquent's written statement after the framing of a charge the personal hearing or the enquiry. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental

proceedings till after the disposal of the criminal case; but it must be emphasized that the proceedings should be completed up to the point that can properly be reached.

3. A common type of case is that where a number of persons are involved one or more criminally, and others in such circumstances as show negligence, or warrant the suspicion of criminal abetment without sufficient proof to justify prosecution, or have similar features which necessitate a criminal prosecution of one or more and a departmental enquiry against others. In such cases the authority has sometimes neglected to institute a formal departmental enquiry to carry it to the requisite stage before criminal proceedings are taken, with the result that many months later, when the criminal case is over, effective, departmental action has been found impracticable.
4. The general rule should be that in all cases of fraud, embezzlement, or similar offences departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable, if it is it should continue as far as possible which will not, as a rule, include findings and sentences. If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped, unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the remaining delinquents should be resumed, and completed as soon as possible after the termination of the proceeding in court.
5. The proceedings contemplated in these instructions are those which are regulated by the Punjab Civil Services (Punishment and Appeal) Rules. Where action is taken under the Public Servants (Inquiries) Act, XXXVII of 1850, this ordinarily takes the place of a criminal prosecution as regards the person or persons accused; but the procedure as regards other persons involved against whom the Act is not employed should be in accordance with the instructions given above.

PART - II

The Punjab Stamp Losses and Defalcations Rules, 1935

(Note.— Slight verbal changes have been made in these rules and in the reference quoted therein to fit them in with the new Constitution and the new rules).

1. These rules may be called “The Punjab Stamp Losses and Defalcation Rules, 1935”.
2. In these rules, unless a different intention appears from the subject or context, —

- (a) "Controller" means the Controller of Stamps, Central Stamp Store, and Nasik Road;
- (b) "Central Store" means the Central Stamp Store, Nasik Road;
- (c) "Local Depot" includes the treasury at the headquarters of a district in the Haryana and any place for the custody and sale of stamps where there is no treasury which the Government may declare to be a "Local Depot".
- (d) "Branch Depot" includes every subordinate treasury in the Haryana at the headquarters of a tehsil or other sub-division of a district at which stamps are stored for sale.
- (e) "Stamps" means as the case may be—
 - (i) a stamp intended to be used under the Indian Stamp Act, 1899, and includes both adhesive stamps and impressed stamps;
 - (ii) a stamp intended to be used under the Court-fees Act, 1870, and includes both adhesive stamps and impressed stamps ; and
 - (iii) a postage stamp and includes both adhesive stamps and impressed stamps and also postal stationery.

3. There are three classes of cases of loss connected with stamps.—

- (i) Losses in transit—
 - (a) between the Central Stamp Store, Nasik Road, and local depots in the Haryana; and
 - (b) between a local depot and a branch depot;
- (ii) Losses of Stamps forming part of the stock in a local or branch depot; or
- (iii) Losses when stamps are abstracted from files or otherwise illegally acquired and fraudulently reused.

Note.— *Loss in stamp revenue due to deficiency in the stamping of documents is to be dealt with separately under rule 14 of the "Punjab Stamp Audit Instructions, 1933."*

4. There are separately departments concerned with postal and non-postal stamps as follows:-

- (i) Non-postal stamps—
 - (1) The Financial Commissioner
 - (2) The Commissioner of division.
 - (3) The Accountant General, Haryana.
- (ii) Postal stamps—
 - (1) The Postmaster-General, Haryana.

- (2) The Accountant General, Haryana.
- (3) The Controller of Stamps, Central Stamp Store, Nasik Road;
- (4) The Commissioner of the Division and the Financial Commissioner for purposes of information as being in charge of treasuries.

**LOSSES OF STAMPS IN TRANSIT BETWEEN THE CENTRAL STAMP
STORE, NASIK ROAD, AND LOCAL DEPOTS AND VICE VERSA**

5. The terms of supply from the Central Stamp Store are for Nasik Road and the stamps become the property of the Posts and Telegraphs Department or of the Government once they are dispatched from the Central Stamp Store to a local depot according as the stamps dispatched are postal or non-postal. When shortages occur in such consignments, whether occasioned by theft, accident, other causes, the loss represented by the intrinsic value of the missing stamps, as well as the potential loss, fall on the Posts and Telegraphs Department if they are postal or on the Government if they are non-postal unless serious negligence in receiving or dispatching is established against the Central Stamp Store at Nasik Road.
6. See also provisions of the Punjab Financial Rules 2.34 and 2.35.
7. The Officer in charge of a local depot or branch depot, as may be, shall bring any shortage in a consignment immediately to the notice of the Deputy Commissioner of the district who will report the matter to the Controller of Stamps, Nasik Road, to the Postal or Railway authorities and to the Civil or Railway Police, as may be for investigation and send a copy of his report to the Financial commissioner, through the Commissioner of the Division and to the Accountant General, Haryana and also to the Post-master-General, Haryana, if the stamps are postal .The Deputy Commissioner shall immediately depute an Extra Assistant Commissioner or Assistant Commissioner unconnected with treasury work to hold an enquiry which should, in particular, deal with the manner in which the following rules were observed :-
 - (1) Rules 21, 22, 26 of the rules framed by the Central Government for supply and distribution of stamps (see Appendix 9).
 - (2) Rules 4-8 and 11-20 of the Punjab Stamp Dispatch and Receipt Rules, 1934.

The report of the Government employee deputed to hold the enquiry should particularly include answers to the following questions:-

 - (i) What was the number stenciled on the case in which the shortage was found?
 - (ii) (a) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto?
 - (b) If so, was there any deficiency in weight?

- (3) (a) Did the case show signs of tampering?
- (b) Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tampering?
- (4) If the case was tin-lined, was the tin-lining intact?
- (5) Was the case placed in the strong room immediately on arrival?
- (6) Was the officer presents all the time the case was being opened and the contents were being examined and counted?
- (7) On what date was the case (a) received, (b) opened?

It will be for the Deputy Commissioner to determine what action by way of prosecution or otherwise is to be taken with reference to the orders of Government (see Part I of this Appendix). If the loss relates to postage stamps, the Deputy Commissioner shall submit the detailed report to the Controller of Stamps, the Commissioner of the Division and the Revenue Secretary to the Financial Commissioners and also endorse copies to the Accountant General and the Post master General, Haryana. If the loss relates to non-postal stamps, the detailed report shall be submitted to the Accountant General through the Commissioner's, Accountant General's and Financial Commissioner's offices.

- 8.** Rule 53 of the rules framed by the Central Government for the supply and distribution of stamps (see Appendix 9) lays down:-

"The Controller of Stamps shall submit half-yearly to the Director-General of Posts and Telegraphs a debit note for acceptance to cover the manufacturing value of the postage stamps lost in transit. This debit note should be supported by a statement of the losses and the explanatory certificate of the officer in charge of the local or branch dept. The debit note accepted by the Director-General of Posts and Telegraphs will form the supporting voucher to a debit for the manufacturing value of the lost stamps against the Posts and Telegraphs Department. In the case of losses of non-Postal stamps, the value will be recovered by the Controller from the Department or Government concerned.

If, therefore, non-postal stamps are lost, the orders of the Financial Commissioner or of the Government are necessary for writing off the loss from the registers of the local or branch depot as the case may be.

- 9.** The Financial Commissioner may, under serial No. of Rule 19.15 of Volume I pass orders for writing off the loss.
- 10.** If the face value of the stamps lost exceeds Rs. 250, the sanction of the government shall be obtained for writing off the loss under serial No. I of Rule 19.15 of Volume I.
- 11.** Orders for writing off losses under these rules shall be communicated to the Accountant General, Haryana as follows:-
 - (a) If the order is issued by the Financial Commissioner, by the Revenue Secretary to the Financial Commissioners;

- (b) If the order is issued by the Government, under the endorsement of the Revenue Secretary to Government, Haryana, in the Revenue Department or an officer of the Finance Department, according as the order is issued by the Administrative or the Finance Department.
12. On receipt of orders the officer in charge of the local depot shall make the necessary entries in the plus and minus memoranda of stamps submitted to the Accountant General and the Financial Commissioners.

**LOSSES OF STAMPS IN TRANSIT BETWEEN A LOCAL DEPOT
AND BRANCH DEPOT AND VICE VERSA**

13. The provisions of rules 5-12 apply mutatis mutandis to stamps whether postal or non-postal that are lost in transit between a local depot and a branch depot. In such cases the investigating officer will enquire into the responsibility of both the dispatching and the receiving officers.

**LOSSES OF STAMPS FORMING PART OF THE STOCK IN A
LOCAL OR BRANCH DEPOT**

14. All losses whether by theft, accident or any other cause from the stock in a local or branch depot shall be reported at once by the officer in charge of the depot to the Deputy Commissioner of the district who shall forward a copy of the report to the Revenue Secretary to the Financial Commissioner through the Commissioner of the Division and to the Accountant General and also to the controller of Stamps and the Postmaster General, Haryana if the Stamps are postal. The report shall explain in detail (1) the quantity, the face value and the manufacturing cost of the stamps lost; (2) the cause and the responsibility for the loss; (3) whether in the opinion of the officer in charge of the depot the loss was contributed to by the negligence of any individual or individuals; (4) the amount proposed to be recovered, if any, from person or persons at fault and (5) steps taken or proposed to be taken to prevent the recurrence of such loss. On receipt of this report, the Financial Commissioner shall institute such further enquires and pass such orders as he may consider necessary, sending copies of his orders to the Controller of Stamps, the Accountant General and the Postmaster-General, Haryana. If the loss relates to postal stamps. The Deputy Commissioner shall on receipt of the orders proceed in the case of non-postal stamps in the manner prescribed in the preceding Rules 9-11. If it is a case of damaged postal stamps, he shall send them if they can be counted and identified to the Controller of Stamps for destruction as required by rule 48 of the rules framed by the Central Government for supply and distribution of stamps (see Appendix 9).

If the postage stamps to which the loss relates have been damaged to an extent have been damaged to an extent that they cannot be counted or identified the Deputy Commissioner shall forward them with his report through the Commissioner of the Division to the Revenue Secretary to the Financial Commissioner who shall transmit for

destruction to the Controller of Stamps with a copy of the Financial Commissioner's orders. In such cases the Controller will be not grant certificates as to the quantity and value of stamps destroyed.

In cases where the loss relates to postage stamps of which the manufacturing cost does not exceed Rs.10 no report shall be made to the Financial Commissioner if in the opinion of the officer in charge of the depot the damage could not have been avoided with proper care. The stamps in such cases shall be sent to the Controller of Stamps for destruction with a letter furnishing information on the following points:-

- (1) the quantity, the face value and the manufacturing cost of the damaged stamps;
- (2) the date on which the treasury stock was last examined;
- (3) the date on which the damage was first noticed;
- (4) Steps taken or proposed to be taken to prevent such damage in future. A copy of this letter should be endorsed to the Accountant General and the Postmaster-General Haryana. It shall be open to the Controller of Stamps in any case to draw the attention of the administrative head to the damage with a view to instituting enquiries as to the cause of damage, etc. fixing the responsibility thereof and taking necessary action.

These losses will in general be borne by the Postal and Telegraphs Department, but in cases in which individuals having been found guilty of contributory negligence are ordered to make good the whole or a part of the total loss (equivalent either to the intrinsic value or the face value of the stamps the former only in cases where the stamps are spoilt but not lost, or if lost, cannot be used) the recoveries shall be credited to that department.

**LOSSES AND DEFALCATION OF STAMPS WHEN THEY ARE
ABSTRACTED FROM FILES OR OTHERWISE ILLEGALLY
ACQUIRED AND FRAUDULENTLY RE-USED**

15. In the event of any such deficiency or embezzlement of fraudulent re-use of stamps coming to light, the Deputy Commissioner shall at once send a preliminary report thereof to the Accountant General. Copies being transmitted simultaneously through the Commissioner of the Division to the Financial Commissioner, who will if the case is sufficiently important, submit it for the information of Government. The Deputy Commissioner shall cause the necessary investigation to be made keeping in view the general principles laid down in Part 1 of this Appendix. If necessary, he should take the help of the police, the public prosecutor and the stamp auditor and launch such prosecutions as may be necessary. When the final stage is reached, the Deputy Commissioner shall submit a report through the Commissioner of the Division, to the Accountant General, who will submit it through the Financial Commissioner for the order of Government.

- 16.** In any cases of doubt in which the opinion of an expert may be required on the question whether stamps are genuine or forged, a reference should be made to the Master, Security Printing, India, Nasik Road, whose fees for the examination of stamps and for giving evidence on commission are as follows:-

- (1) For each stamp examined, Rs.10, but where the stamps to be examined consist of a block or blocks from the same sheet, this fee will be charged for the examination of each block; as any one of the stamps is representative of the whole block.
- (2) For stamps examined on commission Rs. 20 per document, irrespective of the number of stamps requiring examination on each document; provided that where more than one document relating to the same case is to be examined on the same day, the charge will be Rs. 20 for the first and Rs. 10 each subsequent document.

These fees shall be credited to XIV—Stamps-Central Security Printing Press Miscellaneous.

- 17.** If a case of embezzlement, forgery or fraudulent use of stamps has resulted in a criminal trial, a copy of the court's judgement should accompany the Deputy Commissioner's final report.
- 18.** Any Magistrate trying an offender should, if he thinks the grant of a reward necessary, refer the matter for the orders of the Collector. In order that cases in which rewards should be granted are not lost sight of the record-keeper shall pass over the files of all such relevant cases before filing them to the Head Vernacular Clerk so that he might obtain the orders of the Collector.
- 19.** The Collector may grant a reward under serial No. 68 of rule 19.6 or if the reward exceeds his powers may submit proposals to the Revenue Secretary to the Financial Commissioner through the Commissioner of the Division for sanction under serial No. 69 of rule 19.6. The grant of rewards beyond the powers of the Financial Commissioner requires the sanction of the Government.
- 20.** Fines imposed by courts are credited to XVII—Administration of Justice". Rewards should be drawn on separate bills and to the allotment provided for the purpose under head "14-Stamps."

ANNEXURE - A

- (i) The exact nature of the defalcation/loss and a brief description as to how it was detected (a copy of the report of the loss or defalcation to higher authority may also be sent).
- (ii) The full extent of the loss.
- (iii) The actual period covered by the defalcation/loss.
- (iv) The defects in or neglect of rules by which the loss was rendered possible and the circumstances which facilitated the defalcation/loss.
- (v) The names of officials held personally or technically, directly or indirectly, and wholly or partly responsible for the irregularities committed in the case, and the action taken or proposed to be taken against them.
- (vi) Whether the case has been judicially tried in a court or not, if so, copies in duplicate thereof may please be furnished). If not, the reasons for not doing so may be stated and a copy of the police report (if any) furnished.
- (vii) The remedial measures adopted as safeguards against such losses hereafter.
- (viii) The prospects of the recovery of the loss (the amount of the security taken from the Government employees at fault or their pay, pension, allowances, etc., withheld, and their other property confiscated, may be stated. Otherwise sanction to the writing off of the loss may be obtained and furnished.

APPENDIX - 3

(Referred to in P.F.R. 2.36 (note 1) 8.21, 8.22 and note below 9.4)

**Inter-Government and Inter Departmental Transfers.
(Directions issued by the Comptroller and Auditor-General of India, under section 168 of the Government of India Act, 1935, which shall be deemed to be in force under Article 150 of the Constitution of India)**

INTRODUCTORY

1. The directions in this appendix shall regulate the conditions under which a department of a Government may make charges for services rendered or articles supplied by it and the procedure to be observed in recording such charges in the accounts of the government concerned.

In these directions—

“Government” means either the Central (Union) Government or a State Government or both as the context may imply.

Note.— *Railway Administration should be regarded as a separate Government for the purpose of these directions.*

ADJUSTMENT BETWEEN GOVERNMENTS

2. In the case of transactions between two Governments, adjustments shall always be made if required by or under the provisions of the Constitution, and otherwise, in such manner and to such extent as may be mutually agreed upon by the Governments, concerned.

ADJUSTMENT WITH OUTSIDE BODIES

3. Payment shall be required in all cases where a department of a Government renders service or makes supplies to a non-Government body or institution or to a separate fund constituted as such inside or outside the Public Account, unless Government by general or special order gives direction to the contrary. Relief in respect of payment for services or supplies given to anybody or fund, should ordinarily be given through a grant-in-aid rather than be remission of dues.

INTER-DEPARTMENTAL ADJUSTMENTS

4. For purposes of inter-departmental payments, the department of a Government shall be divided into service departments and commercial departments according to the following principles:-

A - Service Departments.— These are constituted for the discharge of those functions which either (a) are inseparable from and form part of the idea of Government or (b) are necessary to, and form part of the general conduct of the business of Government—

Examples of the First class are:-

The Departments of Administration of Justice, Jails and Convict Settlement, Police, Education, Medical, Public Health, Forest, Defence.

Examples of the Second class are:-

The departments of Survey, Government Printing and Stationery, Public Works (Buildings and Roads Branch), Purchase Organization of the Ministry of Works, Production and Supply (Central Government).

B - Commercial Departments or Undertakings.— These are maintained mainly for the purposes of rendering services or providing supplies, of certain special kinds, on payment for the services rendered or for the articles supplied. They perform functions which are not necessarily governmental functions. They are required to work to a financial result determined through accounts maintained on commercial principles.

Note.— Government has the power in respect of these directions to decide whether a particular department or particular activities of a department shall be regarded as a commercial department or undertaking. A list of departments and undertakings at present recognized by the Haryana Government as commercial is given in the Annexure to these directions.

5. Save as expressly provided in this appendix, a service department shall not make charges against another department for services or supplies which fall within the class of duties for which the former department is constituted:

The following exceptions to the above direction have been authorized:-

- (a) The Forest Department may charge any other department for vegetable, animal or mineral products extracted from a forest area.
 - (b) Payment must ordinarily be made for convict labour as in the case of that supplied to the Public Works and other departments of Government but, no charge shall be made for convict labour in the case of works undertaken by the Public Works Department which are treated as Jail Works.
 - (c) The cost of additional Police Guards supplied to irrigation or other project while under construction, may be debited to the project concerned.
6. A Commercial department or undertaking shall ordinarily charge and be charged for any supplies and services made or rendered to, or by, other departments of Government.

This direction may be applied to particular units or particular activities of any department even though the department as a whole may not be a commercial department. Such a

unit or activity shall ordinarily charge for its services or its supplies to, and may like-wise be charged, b, either the department of which it forms a part or any other department.

Note 1.— *Save as otherwise provided in these directions, service rendered by a Service Department falling under clause A(a) of paragraph 4 in the normal discharge of its functions shall not be regarded as service rendered for the purposes of the above directions.*

Note 2.— *The supply 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 accommodation will be the rent.*

Note 3.— *In the Punjab, the following commercial departments and undertakings are exempted from payment of rent for office building supplied to them by the Public Works Department, Buildings and Roads Branch :-*

| | | |
|------|--|---|
| (i) | <i>Irrigation Branch, Hydro-Electric Branch, Central Workshops, Amritsar.</i> | <i>With effect from 1st April, 1933.</i> |
| (ii) | <i>Forest Department Jail Manufactures Government Press (so far as it concerns the sale and publication of I.L.R.)</i> | <i>With effect from 1st April, 1935.</i> |

7. Where one department makes payment or renders service as an agent of another department of the same department the principal department may, subject to such monetary limit as may be fixed by the Government in this behalf, be debited with the expenditure incurred on its behalf by the agent department.

Note 1.— *The cost of land acquired by a Civil Department on behalf of the Public Works Department is debitable in the accounts of the latter as part of the cost of the Works for which the land is taken up; but when land is taken up for two or more service departments conjointly, the cost is wholly debitable to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.*

Note 2.— *When a special officer is employed for the acquisition of land for any department the expenditure on pay, allowances, etc. of the special officer and his establishment and any expenditure on contingencies is debitable to that department as part of the cost of land. When the land is taken up by a civil officer, not specially employed for the work, only special charges incurred in connection with the acquisition of the land on establishment, contingencies, etc., shall be borne by the department for which the land is acquired.*

(The Punjab Government have fixed Rs. 50 as the monetary limit referred to in this direction).

8. Without prejudice to the general principle contained in paragraph 5, the Defence Services shall, in respect of inter-departmental transactions, charge and be charged for services rendered and supplies made to, or by, other departments, unless in particular cases or classes of cases, Government in consultation with the Comptroller and Auditor-General have decided that the inter-departmental adjustment would be unsuitable and undesirable.

Note 1.— *The Defence Services shall not be required to pay rent for office accommodation supplied by the Public Works Department in Central buildings in any station in India; nor, shall rent be charged for buildings of the Defence Services in any station in India occupied by departments of the Central Government other than those falling under clause B of paragraph 4.*

Note 2.— *The Defence Services also shall not be required to pay for the use of the Government Civil Aerodromes and for other incidental services rendered by the Civil Aviation Department to India Air Force planes, nor shall the civil Aviation Department be charged, as a reciprocal arrangement, for the use of the aerodromes of the India Air Force by the Civil Aircrafts.*

9. A branch of a service department performing duties supplementary to the main function of the department and intended to render particular services on payment, may levy charges in respect of the work for which it has been constituted.

Examples.— *Jail Manufacture, Survey Map-publishing, Printing (Publishing Department), Mint (Miscellaneous Services other than Coinage).*

10. A branch of a department constituted for the subsidiary service of that department, but employed to render similar service to another department, may charge that other department, e.g., Workshops of a department, Mathematical Instrument Office, Dock-yards.
11. A regularly organized store branch of a department should ordinarily charge any other department for supplies, made; but petty and casual supplies of stores may, if the supplying department consents, be made without payment.
12. Notwithstanding anything contained in these directions, Government may, for special reasons which shall be recorded and communicated to the State Accountant General, permit inter-departmental adjustment in any case where such adjustment may be considered necessary in the interests of economy or of departmental control of expenditure.

Note.— *State Accountant General means the Accountant General who keeps the accounts of a part "A" or Part "B" State.*

GENERAL

13. Where under these directions payment is required to be made by one department of a Government to another, such payment may, if the case so requires or if otherwise deemed necessary, include adequate charge for supervision or other indirect expenditure connected with the service or supply for which payment is made.
14. Payments of amounts due by one department of Government to another shall ordinarily be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.
15. Any question of doubt or dispute arising in connection with the interpretation of these directions will be decided by the Comptroller and Auditor-General of India, with the approval of the President of India.

ANNEXURE**List of departments and undertaking at present recognized by Government as Commercial**
(vide note under Direction 4).

1. Public Works Department, Irrigation, Navigation, etc., works for which capital and revenue accounts are kept.
2. Public Works Department, Electricity Branch.
3. Government Central Workshop, Amritsar.
4. Government Printing, Punjab (So far as it concerns the printing of and sale of School/College text books under the Nationalizations Scheme).
5. Deleted, vide No. 2108-1FD-I-72/10649, dated 7th April, 1972.
6. All Government Transport Service.
7. Colonization Department.

APPENDIX - 4*(Referred to in note 2 to P.F.R.2.36)***Agreements with other Governments (Other than Jammu and Kashmir)
regarding Incidence of pay and Allowances, Leave Salary,
Cost of Passages, Pensions, rents of Buildings, etc. etc.****A - INTRODUCTORY**

The rules regulating the incidence of pay, leave, passage and pension, etc. charges of Government employees as well as certain other charges and receipts between Governments which are set out in this appendix are based on arrangements agreed between the different Governments and are, therefore; binding on all of them.

B - PAY AND ALLOWANCES, PENSIONS, ETC.**1 - Incidence of pay and allowances, etc., other than leave salaries**

1. Subject to any other arrangements which may be settled mutually between the Governments concerned, the incidence of transit pay and allowances including traveling allowances of a Government employee transferred from one Government to another will be regulated in accordance with the following principles:-
 - (i) When a Government employee is transferred permanently from one Government to another, his transit pay and allowances including traveling allowances shall be borne by the Government to which he is transferred.
 - (ii) When the services of a Government employee are lent by one Government to another, the transit pay and allowances including traveling allowances while he is joining and leaving the new service shall be debited to the borrowing Government. This principle applies in cases where the Government employee lent takes leave either before joining the borrowing Government or before rejoining the lending Government and holds good even in respect of joining time admissible to a Government employee returning from leave out of India of more than four months duration, the time four months being interpreted to mean 120 days in the case of Government employees subject to the Punjab Revised Leave Rules. For this purpose officers of the Indian Medical Service employed under State Governments should in all cases be regarded as lent to those Governments by the Union Government (Defence Department).
 - (iii) In the case of an officer in a joint cadre serving two Governments, his transit pay and allowances including travelling allowances on transfer from one office to another shall be debited to the office to which he is proceeding.

2. When a Military or Medical Officer holding a Civil Post on consolidated pay which is less than his Military pay is allowed to draw the difference between them, he draws it from the department—Union or State—from which he receives his consolidated pay.
3. The following rules govern the incidence of the cost of troops lent to Civil Departments of the Union Government and to State Governments. The words “military” and “troops” are used to include Indian Navy and the Air Force as well as the Army:-
 - (i) When troops are required on duties of “military” nature, e, g., ceremonial purposes and provision of escorts or guards of honour in circumstances not covered by instructions 771, 772 and 775 of the regulations for the Army in India 1937 edition) and flag marches when they fall into the category of case involving duties of a military nature and when they are not connected with the maintenance of law and order, the extra cost, if any of supplying the services required (e.g., in the way of transport, equipment etc.,) will be met by a contribution from State revenues or the revenues of the Civil Department concerned of the Union Government to the Defence Service Estimates.

Note.— *The cases in which flag marches come within the scope of this rule will be decided by the Union Government.*

- (ii) When troops are employed by Civil on duties of a “non military” nature (e.g. on occasions of public calamities or emergencies such as fires, earthquakes, floods, famines and strikes). the State Government or the Civil Departments concerned will be liable to bear the following charges unless they are waived by the Union Government for any exceptional reasons:-
 - (a) **In strikes, etc. for carrying on essential public services.—** The complete cost of the force including ordinary pay and allowances, extra cost of transport, equipment including loss and repair expenses, etc., and extraordinary charges in the shape of special pay or transport of stores to the personnel engaged at the rates laid down in paragraphs 397 to 399, Pay and Allowances Regulations, Part 1, and Rule 491, Regulations for the Army in India.
 - (b) **In fires, floods, famines, earthquakes and other calamities of nature.—** All extra cost involved in the way of transport, equipment, etc., and all extraordinary expenses in the shape of special pay or the supply of stores to the personnel engaged at the rates laid down in paragraph 397 to 399, Pay and Allowances Regulations, Part I, and Rule 491, Regulations for the Army in India.

Note.— *In addition, when troops are employed on duties falling under either clause (a) or (b) above the State Government or the Civil Department concerned of the Union Government will be liable for all pensionary awards made in respect of casualties arising directly out of the employment.*

- (iii) The full cost of employing troops in aid of the Civil power for the prevention or suppression of disorder will be met by the Union Government from Defence Services Estimates; but it will be open to the Civil Department of the Union Government or the State Government concerned to contribute towards the cost, if they wish to do so, The State Governments or the Civil Departments concerned will nevertheless, be liable for the payment of any compensation that may become payable in respect of any damage done when troops are employed in aid of the Civil power.
4. (i) Rewards for proficiency in oriental languages paid to a military officer from the Defence Services Estimates during the three years preceding his transfer to other Departments of the Union Government or to State Government will be recovered by the Controller of Military Accounts and Pensions, from the Department or Government concerned on confirmation of the officer in his civil appointment.
- (ii) Rewards to Military Officers in temporary civil employ under the Union or State Governments for proficiency in oriental languages are paid by the Controller of Military Accounts and Pensions, from the Defence Services Estimates in the first instance. On confirmation of an officer in the civil department, the controller of Military Accounts and Pension will recover from the Department or State Government concerned the amount of any language rewards paid to the officer from the Defence Services Estimates.
- (iii) The amount recoverable from the civil departments of the Union Government or from the State Government in these cases is the civil rate of language reward as published by the late Department of Education, Health and lands; but in the case of officers of the category referred to in sub-clause (i) above the difference between the military and the civil rates of awards is recoverable from the officers themselves instalments of Rs. 50 per mensem.
- 4-A.** Indian commissioner officers of the Armed Forces in Civil; employ count their civil service as qualifying for the outfit allowance under item (d) of
- A.I. 16/\$/48
- A.F.I. (I) 6/\$/48
- R.I.N. (1) 4/S/48. provided that:-
- (a) their pay and allowance are governed by the new pay code, and
- (b) they are required to wear uniform in Civil employ.
- The entire cost of the outfit allowance is debitable to the estimates of the Ministry of (Central Civil) State Government under whom the officer is employed at the time the allowance becomes due for payment.
5. When soldiers are sent under military escort from station to another to stand a 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 Defence Services

Estimates. When a soldier is conducted by a Police escort, the charge will be Civil; the warrant issued in such cases should include the accused as he is a soldier proceeding to a certain place under the orders of his Military superior and therefore on duty.

6. Civilian Government employees, who belong to the Army in India Reserve of Officers, when called up for training, receive the following emoluments—

- (i) when proceeding to carry out their training direct from their civil appointments, the pay and allowances which they would have drawn in their civil appointments but for the training, for the whole period of absence on such training inclusive of the time spent in transit to and fro;
- (ii) when proceeding to carry out their training while on leave in India, Burma, Ceylon, Great Britain or Northern Ireland, the civil leave-pay and a-allowances which they would have drawn but for the training;
- (iii) when proceeding to carry out their training on the expiry of leave out of India taken from their civil appointments but before rejoining their civil appointments for duty, joining time civil pay from the date of disembarkation in India to the date preceding that on which their training commenced and full civil pay for the period of actual training and the period spent in journeying to the place of their civil appointment; and
- (iv) Military pay and allowances for the period of actual training.

The emoluments drawn under (i) to (iii) are de-bitable to the Civil-Union or State Estimates and that under (iv) to the Defence Services Estimates.

If it is necessary to provide a substitute in the place of such an officer undergoing training the additional cost will be a charge on Civil Estimates.

Note.— *This rule is also applicable in regard to the allocation of the civil pay of a Government employee, who is a member of the Indian Navy Volunteers Reserve or be Indian Naval Reserve, when called upon for training.*

7. Reservist of the Indian Army employed under the Union or State Governments will, when called up for periodical military training, receive military pay and allowances. They will also receive the excess, if any of their civil pay over their military pay, provided that this concession is specifically sanctioned by the Ministry of the Government of India or the head of the attached or subordinate office concerned, or by the State Government in whose employ the reservists are serving in their civil capacity. Except where the civil pay of the reservists is met from the Defence Services Estimates the extra expenditure involved will not constitute a charge against the Defence Services Estimates.

7-A. Civil, Central or state Government employees, who are members of the various Army, Navy and Air Force Reserves (excluding the reserve of the officers) will, when called up for periodical training, receive pay and allowance as under:-

- (a) during the transit period they will be entitled to their civil rates of pay and allowance to be met from the Budget to which such expenditure is normally de-bitable;
 - (b) for the period of training (excluding periods of transit) if the pay and allowances (excluding concessions in kind, e.g., free ration, etc.) admission in civil post, the difference will be paid and debited to the Budget head to which the individual's civil pay is normally de-bitable.
8. The Military pay and allowances drawn under paragraph 250 of the Regulations for the Auxiliary Force, India by a civilian Government employee who is a member of the Auxiliary Force, India, on his being called out or embodied under section 18 of the Auxiliary Force Act, are borne by the Defence Services Estimates. In cases in which the Government employee draws, in such circumstances civil rates of pay, the amount, if any by which those rates of pay exceed military pay and allowances is de-bitable to the ordinary head of expenditure to which the civil pay of the individual concerned is de-bitable.
9. Traveling allowances of Telegraph signalers accompanying State Governors and other high officials on tour is debited to the department concerned although their pay for the period is debited to the Telegraph Department.
10. (i) Subject to any separate agreements that have been or may be arrived at between the various Government, the pay and allowances, including traveling allowance of a Government employee summoned to give evidence in his official capacity in a Criminal Court or in a Civil Court in a case in which Government is a party are during the period of his absence, debited to the Government under which he is employed. Actual expenses under the rules of the court, if admissible are, however, payable by the court, and debited to court contingencies.
- (ii) As an exception to (i) above when a Government employee of a commercial department or a technical and expert witness serving in a non-commercial department is summoned to give evidence, traveling allowances or any other expenses will be borne by the requisitioning Government. The traveling allowance of such a Government employee will be regulated by the Traveling Allowance Rules framed by the Government to which he belongs, and the charges passed on after audit to the requisitioning Government. The "technical" and "expert" witness referred to above are those mentioned in section 45 of the Indian Evidence Act.

II - Incidence of leave salaries

[The following rules govern the incidence of leave salaries of Government servants who have served under two or more Governments:-

The liability for leave salary will be borne in full by the Government from which the Government servant proceeds on leave whether it be a lending Government or a borrowing Government with whom he is on deputation.

Explanation.— Leave salary means the monthly amount paid by Government to Government employee on leave.¹

III - Incidence of the Cost of Passages.

The following rules govern the incidence of the cost of passages taken by Government employees, who have served under two or more Governments under the Regulations contained in Schedule IV to the Superior Civil Services Rules or under the Central Services (Non-Superior Officers) Passage Rules, 1939; or under identical terms in rules or orders of a State Government, or under the rules of the Defence Department.

For the purposes of these rules, Commercial Departments are treated as separate Governments and the Defence Department of the Union Government is also treated as a separate department.

- 1.(i) When the services of a Government employee who is entitled to passage concessions under the terms of the Service rules applicable to him are lent by one Government to another, the borrowing Government will pay contributions in respect of his passages to the lending Government at the rate specified below for the period of service, including leave, rendered by the Government employee under the borrowing Government. The cost of all passages taken by him (including those taken while serving under the borrowing Government) will then be borne by the lending Government. The calculation of the total amount payable by the borrowing Government may be made at the end of the Government employee's service and the adjustment may then be made in one lump sum.

The rates of contributions applicable to several classes of officers will be as follows :-

| | |
|---|--|
| Civil Officers entitled to first class | Rs. 50 per mensem passage. |
| Civil Officers entitled to second class | Rs. 30 per mensem passage. |
| Army and Air Forces Officers | At the rate prescribed in Appendix X. Defence Services Regulations. India Finance Regulations, part I (Army and Air Forces). |
| Naval Officers | At the rate prescribed in Appendix XIII. "Financial Regulations for the Royal Indian Navy". |

These rates are subject to any ad-hoc increase of a temporary nature, as modified from time to time.

¹ Substituted vide FD Notification No. 13/1(1)/89-5FR-II, dated 24.10.1996 applicable w.e.f. 01.04.1987.

Note.— *In respect of officers of joint cadres serving two or more Governments the provisions of this clause may be varied by mutual agreement between the Governments concerned.*

(ii) When such a Government employee is transferred permanently from one Government to another, the allocation of the liability for his passages will be made between the two Governments as follows:-

- (a) The Government under which the Government employee was originally employed will be debited with an amount equivalent to the contributions calculated at the rate mentioned in clause (i) above for the period of service, including leave, rendered by him under that Government. The expression “period of service” in this clause includes any period of service under another Government in respect of which contribution for passages has been received, but excludes any period of service in respect of which the Government employee was not eligible for passage concessions under the rules applicable to the service to which he belonged.
- (b) That Government will be credited with an amount representing the cost of passages already taken by the Government employee while serving under it.

If (a) exceeds (b), the difference will be paid by the original Government to the second Government and conversely, if (b) exceeds (a), the difference will be recovered by the original Government from the second Government.

The cost of all passages taken by the Government employee after the date of transfer will be debited to the second Government.

Note.— *A Government employee will not be considered to have been transferred permanently from one Government to another until he is confirmed in permanently post, other than a tenure post, under the latter Government.*

IV - Incidence of pensions

[Except in regard to the apportionment of liabilities of pensions of Government servants who retired after serving the undivided India between India and Pakistan, and also who have retired or are going to retire from service in the Haryana State after serving in the Punjab State before re-organization, the following rules regulate the adjustment of pensionary charges (including gratuity) of Government servants who have served under one or more than one Governments :-

The liability for pensions including gratuity will be borne in full by the Central/State Government to which the Government servant permanently belongs at the time of retirement.

Explanation.— *The Central Government includes Post and Telegraph, Defence and Railway Department also.*²

V - Incidence of charges for Bonus in respect of Government employees who are employed on Bonus Terms and who serve under more than one Government.

The Government to which a subscriber to special provident funds originally belongs is primarily responsible for payment of bonus and interest on his subscriptions to the Fund. When the services of a subscriber to such a fund are lent to another Government, the borrowing Government may be required to pay the bonus contribution to the lending Government under such arrangement as may be settled between the two Governments concerned.

The recoveries from the borrowing Government shall be classified as reduction of charges under the major head "55-Superannuating Allowances and Pensions—Donations to Provident Funds."

In the case of Commercial Departments or Undertakings in which the payment of bonus to Special Provident Funds is debited to working expenses, the recoveries should be adjusted as reduction of charge under the appropriate head of account concerned.

VI - Incidence of Government Contribution of Indian Civil Service Family pensions.

1. With effect from the 1st April, 1937, the contribution payable by Government in respect of Indian Civil Service Family Pensions should be allocated in accordance with the following principles:-
 - (1) Where the family pensions were sanctioned before the 1st April, 1921, the liability for the Government share of the pension should be wholly central.
 - (2) Where the family pensions were sanctioned on or after the 1st April, 1921, the allocation of the government contribution should follow the allocation of the annuity of the officer in respect of whom the family pension is paid, and no fresh allocation should be made in cases where the officers drew pension in India, but the family pensions were paid in England, or vice versa.
 - (3) In the case of an officer dying after 1st April, 1921, without drawing pension, the contribution should be allocated on the same basis as would be followed, had the officer retired from service on the date on which he died.

² Substituted vide FD Notification No. 13/1(1)/89-5FR-II, dated 24.10.1996 applicable w.e.f. 01.04.1987.

Note.— *The principles of clauses (2) and (3) also apply in the case of allocation of the donation of £ 250 payable to a female orphan on marriage, which is provide by Government under Rule 19 (2) of the Indian Civil Service Family Pension fund Rules.*

2. The following basis of allocation should be followed in the case of Bihar, Orissa Joint cadres:-
 - (a) In the case of family pensions sanctioned prior to 1st April, 1936, the allocation should be made on the same basis as the annuity of the officer.
 - (b) In the case of family pensions sanctioned on or after 1st April, 1936, the allocation should be made in proportion to the length of service under each Government—the term “length of service” being interpreted to mean completed service.
3. The allocation of the Government contribution to the Family Pension Fund will be made by the authority who disbursed the annuity in cases where both the annuity and the family pensions are paid outside India. Where, however, the allocation of the contribution has to be determined afresh with reference to the record of service of the officer, the disbursing authority should allocate the contribution on the basis of data which may be obtained from the Audit Officer concerned in India.

The agency for allocating the contribution, where the family pension is paid in India, should be the Audit Officer who issued the authority for payment of the annuity of the officer in India or would have issued the authority has the annuity been paid.

VII - Incidence of Government contribution to the Indian Civil Service (Non-European Members) Provident Fund.

The contribution payable in each case under Rule 6 of the Indian Civil Service (Non-European Members) Provident Fund Rules should be apportioned among the Governments concerned in accordance with the principle laid down in Rule 8 (a) (ii) of the rules regulating the incidence of pensions. This rule applies also to officers borne on joint cadres.

VII - A - Incidence of Family Pensions in respect of Armed Forces Officers and of Civil Officers serving with the Armed Forces.

Family pensions in respect of Armed Forces officers granted under Defence Services Regulations or Instructions—whether at the ordinary or other rates—are debited to the Defence Services Estimates, even though the officers concerned may have served under Civil Departments of the Central or State Governments. Family pensions in respect of Armed Forces officers in civil employ granted under the provisions of section III of Chapter XXXVIII of the Civil Service Regulations or the Superior Civil Services (Extra-ordinary

Pensions) Rules, 1936, or under similar rules framed by the State Governments are debited wholly to the Civil Department - Central or State - as the case may be.

Family pensions in respect of Civil Officers serving with the Armed Forces either in a civil capacity or otherwise, are debitable to the Defence Services Estimates.

VIII - Incidence of expenditure involved in Audit and keeping accounts

The following rules govern the incidence of expenditure on Audit and Accounts:-

- (i) Under Article 149 of the Constitution and the provisions of paragraph 13 (1) of the Audit and Accounts Order, 1936 (hereinafter referred to in these rules as the Order), the Comptroller and Auditor-General is responsible for the audit of all expenditure from the revenues of the Union and of the States and of certain accounts specified in the Order. In conducting such audit the Comptroller and Auditor-General performs a statutory function entrusted to him and the cost of this function is a charge of the Central Government.
- (ii) Besides the audit of expenditure from the revenues of the Union and of the States and of certain accounts, as mentioned in Rule (i) the Comptroller and Auditor-General may be entrusted with the audit of the accounts of "any other authority or body" by or under any law made by Parliament under the provisions of Article 149 of the Constitution. The cost of such audit is recoverable from the authority or body whose accounts are audited.

Note.— *The expression "any other authority or body" does not include private commercial and quasi-commercial undertakings in which Government in India may be participating.*

- (iii) If a State Government requests the Comptroller and Auditor-General to arrange for a more detailed or a local audit of expenditure transactions or accounts which relate to or form part of the accounts of the State, the criterion for deciding the incidence of the expenditure involved in such audit is whether or not the Comptroller and Auditor-General agrees to do the work as part of his legitimate statutory functions. If he does, the cost of the audit should be treated as a charge of the Central Government since what is involved is an extension of audit for which the Comptroller and Auditor-General is statutorily responsible. The fact that such audit is undertaken in a single State is not a decisive consideration in the apportionment of cost as the extent of audit to be conducted in any case is determined by the Comptroller and Auditor-General.
- (iv) The Comptroller and Auditor-General is not responsible ab initio for the audit of any accounts mentioned in paragraph 13(2) of the Order, but when he undertakes the audit of any accounts he becomes statutorily responsible for the work. In this case also, the cost of audit is a charge of the Central Government.
- (v) The Comptroller and Auditor-General is not statutorily responsible for the audit of the accounts of local authorities (other than those in relation to the accounts of which specified duties have been entrusted to him by or under any law made by Parliament) whose accounts do not constitute part of accounts of the Union or of any State and of the

accounts of private commercial and quasi-commercial undertakings in which Governments in India may be participating. Such audit can be under-taken by the Comptroller and Auditor-General only on a "consent" basis and on such terms and conditions as regards recovery of cost etc. as may be settled between him and the Government concerned.

- (vi) Expenditure involved in keeping the accounts of a State, in so far as the responsibility for keeping such accounts remains with the Comptroller and Auditor-General under paragraph 11 of the Order, is a charge of the Central Government.

The cost of keeping such accounts of a State as are covered by the initial and Subsidiary Accounts Rules issued under paragraph 11(3) of the Order is a charge of the State concerned. Similarly, if in any State the Comptroller and Auditor-General is relieved of the responsibility for the keeping of the accounts of any particular service or department of a State Government in pursuance of paragraph 11(2) of the Order, the cost of keeping such accounts will be a liability of the Government of the State.

- (vii) The maintenance of the internal accounts of a department of a State is part of the ordinary duties of a State Government and is therefore, a responsibility of the State concerned. Thus, if the Comptroller and Auditor-General is asked to scrutinize or advise on the modification of an existing system of internal accounts kept in a department of a State, such work can be undertaken by him on a 'consent' basis and on specified terms and conditions as in Rule (v) above.

IX - Incidence of Grants of Land and Alienations.

State Governments receive compensation from the revenues of the Central Government for all grants of land and assignments or remissions of land revenue sanctioned on or after the 1st April, 1921, in favour of officials and non-officials in recognition of exceptional services rendered by them to the Central Government.

1. The value of compensation for grants of land, etc., by the Defence Department should be debited against the Defence Services Estimates.
2. All special pensions and Jagirs in the form of assignments of land revenues sanctioned for Military Officers on a date previous to the 1st April, 1921 under the Government of India Special War Rewards Scheme should also be debited to the Defence Estimates..

X - Incidence of the cost of Police Functions on Railways including the cost of protecting Railway Bridges

1. Police functions on Railways are divided into three categories:--
 - (a) Crime— for which Civil Governments are entirely responsible and the expenses of which these Governments have to pay;

(b) Order— for which Civil Governments are responsible but the expenses of which Railways have to pay; and

(c) Watch and Ward— for which Railways bear both responsibility and cost.

Special requisition on the police by Railways for (c) must be paid for by the later; special requisitions for (a) beyond what a Civil Government considers necessary should also be debited to Railways. But Railways cannot be called upon to pay for special measures under (a) which a Civil Government considers necessary.

2. The following rules regulate the incidence of the cost of protecting railway bridges:-

(1) Railway bridges, in common with Railway Goods and premises, will ordinarily be protected by watchmen in the employ of the Railway concerned.

(2) In the event of the replacement of these watchmen by military or police guards:-

(a) When the services of the military or police guards are placed at the disposal of the Railway at the request of the Railway Administration, the cost of the guards will fall upon the Railway.

(b) If the substitution is made on general grounds of Government policy and the service is taken over by the Police, Defence Services or other public service will fall upon the Government and will be debited to Police. Defence Services or the public department concerned, as the case may be.

XI - Incidence of the cost (1) Forest Surveys carried out by the Survey of India and (2) Forest maps prepared by that Department.

The rules governing the incidence of the cost of (1) Forest Surveys carried out by the Survey of India and (2) Forest maps prepared by that department are given in Chapter IX of the Survey of the India Handbook of Topography.

XII - Incidence of the charges relating to Maintenance and Demarcation, of and disputes over Boundaries.

The incidence of the charges between a Foreign Country and India is regulated by the following principles:-

1. (a) Maintenance.— Half the maintenance charges will be borne by the State concerned; or for Part C States by the Central, the other half being recovered as far as practicable, from the Foreign Country, failing which, the Foreign Country's share will be borne by the Central Government.

- (b) Demarcation and Disputes Charges relating to demarcation of boundaries and boundary disputes will be borne by the Central Government under Entry 10 of the Union List, subject to such recovery as may be met from the Foreign Country.

Note 1.— *The arrangement in (a) above in its application to Nepal will be subject to Special arrangement worked out in consultation with the Nepal Government.*

Note 2.— *The share of the Bhutan Government for maintenance and demarcation of and dispute over, boundaries will be borne by Central Government for the present.*

2. Where streams or other water courses from the boundary and where the ordinary principle of medium line applies the Government concerned (i.e., Foreign Country, or India) will bear the cost of maintenance of the boundary line on its side, where a separate set of survey marks is maintained by each of the Governments, on its side, the cost of maintenance of the survey marks should be borne by the Government concerned.

D - RECEIPTS

XIII - Incidence of Leave salary and Pension Contributions recovered in respect of Government employees lent on Foreign Service.

1. Contributions towards leave-salary and pension recovered on behalf of a Government employee in foreign service are creditable to the Government (Central or State) under which he was permanently employed at the time of his transfer to foreign service.
2. Contributions towards the leave and pension of Military Officers and others in permanent Military employ, including those in temporary Civil employ, should be adjusted in the Defence Services accounts, while the contributions in respect of such officers in permanent Civil employ should be credited to Civil Estimates, When a Government employee on whose behalf the contributions are received belongs to the Posts and Telegraphs Department or Railways, the credits should be passed on to the Department concerned.

XIV - Rents to be charged for residence of one Government occupied by a servant of another Government.

The Punjab Government and the Governments of Madras, Utter Pradesh, Assam, Madhya Pradesh, Andhra Pradesh and Central Government have mutually agreed that when a servant of one of these Governments occupies by official arrangement, a residence provided by any other of these Governments the latter Government will claim no more than the rent which would be recoverable from the Government employee if he were serving under its administrative control. In other words neither Government is to be called upon to make good to the other the difference between the standard rent and the rent actually recovered.

The convention with the Governments of Bombay, West Bengal, Bihar and Orissa is that the government providing the residence will claim from the Government employee a rent which would be recoverable from him if he were serving under its administrative control, and the difference, if any, between the rent recovered from him and the standard rent fixed for the residence under the rules of the providing Government will be paid by the Government under whose administrative control he is serving.

When Government employees of the Punjab Government occupy residential accommodation provided by Railway Administrations or Railway officers occupy residential accommodation provided by the Punjab Government, recovery or rent will be limited to 6 per cent on the capital cost excluding the cost of land, subject to 10 per cent of their pay, provided that in the case of buildings provided by Railway Administrations on their own premises for Railway Police, Railway Administrations will, with effect from 1st April, 1937, debit the Punjab Government with the full standard rent (i.e., rent calculated on actual capital cost) for all railway buildings occupied by the "Order" police staff (including supervising staff), the Punjab Government debiting the railways :-

- (1) With the difference between the standard rent and actual rent recovered in the case of staff other than supervising; and
- (2) $\frac{1}{4}$ of this difference in the case of supervising staff.

E - SPECIAL ARRANGEMENT RELATING TO HARYANA.

XV - Incidence of charge in respect of Government employees whose services are lent by one Government to another for short periods not exceeding two weeks, without being formally transferred from the lending to borrowing Government.

The Punjab Government and the various State Governments and Central Government have mutually agreed to the following reciprocal arrangements in respect of short term deputations not exceeding two weeks during which the Government employee concerned will not be transferred formally from service under the lending /Government to service under the borrowing Government.

2. The cases in which duties of a casual nature are performed by an officer of one Government for another Government, the officer remaining in the employment of his own Government can be divided into the following two categories:-
 - (i) Where the officer is required to devote his whole time and attention to such duties;
 - (ii) Where he can perform them in addition to his own duties.
3. In cases falling in category (1) referred to above, the borrowing Government shall pay traveling allowance and such honorarium as the two Governments concerned may mutually agree for payment to the officer concerned. In addition to this, the borrowing

Government should be required to pay the lending Government in respect of the officer's pay and allowance as follows:-

- (a) Where the period of deputation does not exceed 7 days, the lending Government should recover at its discretion from the borrowing Government, the pay of the lent officer
 - (b) Where the period of deputation does not exceed 7 days, the lending Government should recover at its discretion from the borrowing Government should, besides the traveling allowance and a suitable honorarium which the two Governments may mutually agree for payment to the officer concerned, also cover the pay, leave and pension contributions of the officer. Instead of making meticulous calculations in each individual case, the additional recovery may take the shape of a lump sum contribution equal to 1¼ times the pay of the officer which will suffice to cover the pay, leave and pension contributions of the officer concerned.
4. In cases falling in category (ii) referred to in paragraph 2 above, the lending Government should not claim anything on account of pay, leave and pension of the officer, but if the additional duties to be performed are sufficiently onerous, it may ask the borrowing Government to pay a suitable honorarium to the officer concerned.
 5. Where the period of deputation exceeds 14 days the borrowing Government should be regarded as formally employing the officer and should be responsible for pay, leave and passage contributions, etc., under the rules in the foregoing sections of this Appendix.
 6. In no case will the lending Government appropriate to itself any portions of the honorarium paid to its officer by the borrowing Government.

Note 1.— *The above mentioned instructions will also apply mutates mutandis in the cases of officers of the Punjab Government whose services are lent to a Part C State for periods not exceeding two weeks With reference to paragraph 3(a) above. It is laid down that where the period of deputation does not exceed 7 days and the Punjab Government are vitally interested in lending the services of their officer to a Part C State no pay should be charged from that State. In cases, however, where the Punjab Government are not vitally interested in lending the services of their officer Government should generally charges pay in addition to the traveling allowance and a suitable honorarium for the officer himself.*

Note 2.— *Officers of the commercial departments of one Government lent to another are included within the purview of the above instructions while an officer of one Government summoned as a witness by a Court of law in another State is excluded from the scope.*

APPENDIX - 5**PART - I***[Referred to in P.F.Rs. 2.44(a) and 2.45]***General Rules and Principles relating to Contracts**

The following general principles have been laid down for the guidance of authorities, which have to enter into contracts or agreements involving expenditure from, Public Funds:-

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

Note 1.— *In making agreements with or in favour of any person, from company, syndicate, municipality or other public body for any concession, grant or lease of land, of mineral or forest rights, or of right to water power, or of right of way or other easement of any privilege in respect of land, of mineral or forest rights, of rights to water power, or of any easement, the deed of concession or the agreements, if the rights under it are transferable must be so framed that it will be beyond the power of grantees or contractees to transfer their rights or any part of them except with the sanction of the competent authority.*

All such concessions and agreements will further be subject to any special provision made by the competent authority to meet particular cases or particular classes of cases.

Note 2.— *When contract is likely to endure for a period of more than 5 years, it should where feasible, include provision for unconditional power of revocation, or cancellation by Government at any time on the expiry of six months notice to that effect.*

- (2) As far as possible, legal and financial advice should be taken in the drafting of contracts before they are finally entered into.

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

- (3) Standard forms of contracts should be adopted, wherever possible, the terms to be subject to adequate prior scrutiny.
- (4) The terms of a contract once entered into should not be materially varied without the previous consent of the competent financial authority. No payment to contractors by way of compensation, or otherwise outside the strict terms of the contract or in excess of the contract rates may be authorized without the previous approval of the Finance Department.

- (5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.
- (6) Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited and, in cases where the lowest tender is not accepted, reasons should be recorded. In selecting the tender to be accepted, the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.
- (7) Even in cases where a formal written contract is not made, no order for supplies, etc., should be placed without at least a written agreement to the price.
- (8) Provision must be made in contracts for safeguarding Government property entrusted to a contractor.
- (9) The Accountant General has power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought, or where high tenders, have been accepted, or where other irregularities in procedure have come to light.
- (10) The instructions given in the Annexure to this part of the Appendix should be carefully observed in drawing up instruments relating to immovable property.

These principles will apply to all contracts involving expenditure from State revenues, and should be carefully observed by all Government employees who have to enter into such contracts on behalf of Government.

ANNEXURE**Instructions to Government employees concerned with the drawing up of Instruments relating to Immoveable Property**

1. Many of the old printed forms still in use refer to “the Secretary of State for India in Council (hereinafter referred to as the vendor, lessor, etc.)” Whenever such words occur they should be altered to the Governor of the Punjab (hereinafter called the Governor): and consequential alterations should be made throughout the draft.
2. (i) Most standard forms refer to the other party as a single individual with the usual particulars of parentage, caste and residence. When the Instrument is in favour of a body of persons, the heading will have to be altered, and particular care is needed to ensure that this is done correctly.
 (ii) In the first place, the exact nature of the body must be ascertained, and the description must be entered in the draft, e.g. “a firm carrying on business in partnership through A, B, one of the partners, “or a company association or society incorporated or registered under the provisions of section of Act ”. When the party is a company the address of the registered office should be given.
3. Government employees executing deeds on behalf of Government should distinguish between the power merely to sign such deeds and the power to grant leases, etc., without reference to Government. If the power to make a grant has not been delegated, reference should be given to the orders of Government itself. If the power has been delegated, a reference should be made to the order of delegation.
4. (i) If a lease is to be executed on behalf of corporation, there must be either a resolution of the governing body, or some other form of authorization, and there should also be an inspection of the articles of association or the bye-laws to show that the execution of the document by the person signing it is in order.
 (ii) When the deed is in favour of an incorporated body the agreement is with the body itself, and should be so expressed. A common mistake is to describe the agreement as being made with the manager or managing body. Such expression should be avoided.
5. When the deed is in favour of a firm, the agreement is with the actual partners trading under the name of the firm, and not in favour of any legal person as apart from the partners individually. For this reason, it is important that the names of the partners should be known and that it should also be known whether the party executing the lease has power to bind the partners. Particular caution is needed when the deed relates to land, as the powers, of partners of bind each other in this respect are strictly limited.
6. As the standard forms usually provide for execution by a single individual on his own behalf a copy of the more usual forms of execution for other transactions is attached. The appropriate form should be included in the draft; and if any particular difficulty arises it should be specifically referred to the Legal Remembrancer.

7. All references to specified sums of money, terms of years and so on should invariably be expressed in words, and not in figures. Abbreviations should be used as little as possible.
8. Schedules, maps and plans form part of a draft, and should always be included in any draft which is to be sent to the Legal Remembrancer, for scrutiny.

Forms for Execution**1. (In the case of a Firm) :-** (Name or names of vendee firm or partner thereof.)

Signed by the above mentioned firm of —

through Partner of the said firm.

N.B.— *The form of execution by the second party, a vendee, should be one in the appropriate form as follows: -*

In the presence of

Signature_____

Address _____

Description_____

Signature_____

Address _____

Description_____

N.B.— *The Collector should satisfy himself from a partnership deed or otherwise that the executant has full power as such to bind the firm, - vide section 58 (d) of the Indian Partnership Act, 1932; failing which a special power-of-attorney should be demanded from absent partners in favour of the person signing, which should be retained with Government's copy of the conveyance.***2. (In the case of a Society) :-**

The seal of the_____ (the society hereinbefore referred to) was hereunto affixed by virtue of a resolution of the Governing Committee No._____ dated the day of _____ 19 .

In the presence of:-

Member of the Governing Committee.

Member of the Governing Committee.

Member of the Governing Committee.

3. (In the case of a Company) :-

The seal of the_____ Company Limited, was affixed by virtue of the resolution of the Board No._____ dated, the day of _____ 19__

In the presence of :-

Director

Director

Secretary.

N.B.— *In the case of either a society under Act XXI of 1860, or II of 1912 of a company incorporated under the Companies Act, the Collector should require a copy of the resolution above referred to be certified correct (either by one of the members of the Governing Committee of the Society or by a Director or a Secretary of the Company, as the case may be) authorizing the particular executant or executants to sign or to affix the seal. It is however, not necessary for the persons mentioned above always to execute the conveyance itself. And it is sometimes not convenient for them to do so in person as it involves all the officers in question appearing before the Sub-Registrar and bringing with them the seal of the Society or Company. If they so desire they may execute a special power-of-attorney authorizing any respectable person preferably one of their own body to do all things necessary for the single transactions, viz., “the completion of the conveyance” which will be referred to in the preamble to such power-of-attorney. In that case the power-of-attorney will require to be executed on paper stamped at Rs. 2, and, though it need not be registered or authenticated by the Sub-Registrar the Collector may require the same to have been attested under section 85 of the Indian Evidence Act. Where the conveyance is executed by an Attorney it will be presented for registration by the Attorney.*

PART - II***Omitted***

APPENDIX - 6*(Referred to in Rules 2.48 and 3.52 and sub-rule 1 below 7.12)***Destruction of Record****PART - I****GENERAL**

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith, as may be prescribed by Government with the concurrence of the Accountant General:-

(a) The following should on no account be destroyed:-

Records connected with expenditure which is within the period of limitation fixed by law.

Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.

Records connected with claims to service and personal matters affecting persons in the service.

Orders and sanctions of a permanent character until revised.

(b) The following should be preserved for not less than the periods specified against them:-

| Description of records | | Period of preservation in year |
|--|---|--|
| (i) not exceeding Rs. 24 | 1 | Provided that where local check is exercised by departmental authorities or by Accountant General's office vouchers should not be destroyed until audit for the relevant period has been conducted and objections settled. |
| (ii) exceeding Rs. 24 | 3 | |
| Detailed budget estimates of an office | | 5 |
| T.A. bills and acquittance rolls relating thereto | | 3 |
| Service books | | 5 (after death of retiree or ceasing of family pension liability, whichever is later.) |
| Leave accounts of non-gazetted Government employees | | 3 after death of retirement |
| Cases in which invalid pensions have been sanctioned | | 25 or three years after the death of pensioner. |

| | |
|---|--|
| Other pension cases | 5 (after retirement) |
| Statement of monthly progressive expenditure and correspondence relating to | 2 |
| Pay bill and acquittance rolls, where these are maintained separately, of Government employees for whom no establishment returns are submitted or no service books or service rolls are maintained. | 35 |
| Pay bill of other classes of Government employees and acquittance rolls for pay and allowances (other than travelling allowance) when maintained separately (See No 1 and 2 below) | 6 |
| Muster Rolls | Such period as may be prescribed in this behalf as the department regulations subject to the minimum of three account years excluding the year of payment. |

Note 1.— *Establishment pay bills and acquittance rolls up to and for the year 1928 in the case of those in superior service and up to and for the year 1935 in the case of those in class IV servants should be preserved for 35 years.*

Note 2.— *Before any pay bills are destroyed, the periods of temporary and officiating service, as recorded in the service books or service rolls (as the case may be) of the Government employees concerned should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books or service rolls (as the case may be). In regard to temporary and officiating service, the head of the office should also invariably give necessary particulars with reference to rules 3.19 and 3.20 of the Punjab Civil Service Rules, Volume-II with a view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not For example in the case of officiating service. The nature of the vacancy in which the Government employee officiated and in the case of temporary service, whether the temporary post was subsequently made permanent should be stated.*

Note 3.— *The periods of preservation of accounts records in Public Works Offices are prescribed separately by Government.*

- (c) Where a minimum period after which any record may be destroyed has been prescribed, the Head of a Department, the Divisional or District Officer may order in

writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.

- (d) In regard to land presented to Government in the form of rent-free leases for specific purposes, the departmental file regarding negotiations with the owners of land for such leases should not, in the interest of lessor and lessee, be destroyed until the land is returned by the department concerned to the owner or their successors.
- (e) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Accountant General should be forwarded to him for his concurrence in their destruction before the destruction is ordered by the Head of Department.
- (f) Full details should be maintained permanently, in each office, of all records destroyed from time to time.

PART II - SPECIAL RULES RELATING TO DESTRUCTION OF TREASURY RECORDS

- (1) The following Treasury records may be destroyed under the written order of the Deputy Commissioner, after the periods noted against each, the periods reckoning from the termination of the official year to which the records pertain.

There is, however, no objection to any of these records being preserved for a period longer than that prescribed here, if it is considered necessary in any case.

| | Description of records | Period after which to be destroyed |
|------|---|---|
| (1) | Advice lists of supply bills and drafts or Reserve Bank "Bank" Government drafts | 6 years |
| (2) | Treasurer's Balance Sheet | 6 years |
| (3) | Application for supply Bills, Government drafts | 6 years |
| (4) | Budget Estimates | 6 years |
| (5) | Cash Balance Report (Monthly) | 3 years |
| (6) | Weekly Balance Report | 1 month |
| (7) | Certificate of charge of Treasury | 6 years |
| (8) | Challans for money paid in the Treasury | 6 years |
| (9) | Duplicate lists of Revenue money orders received with Revenue money order cheque from the Post Office | 6 years |
| (10) | Challans of cash paid on account of Income-tax | 6 years |
| (11) | Check register of bills or drafts payable | 12 year |

| | | |
|------|--|--|
| (12) | Counterfoils of Bills issued | 3 year |
| (13) | Daily Cash Transactions | 12 years |
| (14) | Deposit Repayment Register | 12 years |
| (15) | Ledger Registers | 12 years |
| (16) | Receipts of the Postal Department for money drawn from the Treasury and challans accompanying Postal Remittances to Treasury | 5 years |
| (17) | Documents in connection with the issue and payment of telegraphic transfers | 1 year if there is not reference out standing in respect of the transfer |
| (18) | Register of Bills or Drafts issued | 12 years |
| (19) | Register of Bills or Drafts paid | 12 years |
| (20) | Register of Currency Notes | 12 years |
| (21) | Register of uncurrent coins | 12 years |
| (22) | Resource Estimates | 6 years |
| (23) | Correspondence with Accountant General regarding accounts | 12 years |
| (24) | Subsidiary Registers of Receipts and payment | 12 years |
| (25) | Tehsil Cash Orders | 5 years |
| (26) | Tehsil Siah (Daily Sheets of Receipts and Payments) | 6 years |
| (27) | Treasurers Vernacular Cash Books | 3 years |
| (28) | Treasurers Bahis in Hindi maintained at the Treasuries of which the business is conducted by the Bank | 25 years |
| (29) | Treasury correspondence with offices other than Accountant General | 6 years |
| (30) | Monthly Abstract Account | 1 year |
| (31) | Indent for Treasury Forms | 3 years |
| (32) | Indent for Bills or Draft Form | 3 years |
| (33) | Indent for small silver, copper and currency Notes | 3 years |
| (34) | Annual requisition for small silver and copper coins | 3 years |
| (35) | Extracts Register of Small Coin Depot Transactions | 1 year |
| (36) | Specimen signature of Treasury Officers | 1 year from the date if ceases to be current. |
| (37) | Annual Return of mortality of pensions | 1 year |

| | | |
|------|---|----------|
| (38) | Requisition for correction of Treasury Accounts | 1 year |
| (39) | Treasurers Register of stamps sold and discount allowed | 25 years |
| (40) | Register of cash orders issued on Sub-Treasuries | 6 years |
| (41) | Invoice of Currency Notes dispatched | 3 years |
| (42) | Invoice of Remittance | 3 years |
| (43) | Forms of objection to payments by Treasury Officers | 3 years |
| (44) | Register of challans issued | 6 years |
| (45) | Register of orders of payment | 3 years |
| (46) | Counterfoils of Tehsildars cheques | 3 years |
| (47) | Register of retrenchments | 3 years |
| (48) | Banking Ledger of Municipalities | 12 years |
| (49) | Counterfoils of Treasury Statement receipts | 6 years |
| (50) | Stamp Transactions Statements | 3 years |
| (51) | Annual Stamp Returns and Reports | 3 years |
| (52) | Monthly return of sale of Stamps | 3 years |
| (53) | Monthly statement showing the discount paid on sale of stamps | 3 years |
| (54) | Correspondence regarding permanent advances held in stamps | 1 year |
| (55) | Office copies of Quarterly Certificates of adequacy of postage stamps and postal stationery | 3 years |
| (56) | Annual forecast of all stamps | 3 years |
| (57) | Indent for stamps | 1 year |
| (58) | Single lock stamps register and double lock stamps register | 12 years |
| (59) | Dakhila Bahi | 3 years |
| (60) | Register of Kismwar | 12 years |
| (61) | Siah Nawis Register | 12 years |
| (62) | Abstract of Municipal Funds | 25 years |
| (63) | Statement of receipts and disbursements of Post Office | 12 Years |
| (64) | Abstract Statement of Canal Revenue | 3 years |
| (65) | Memo of vouchers | 1 year |
| (66) | Plus and Minus Memo of Local Funds, Stamp | 25 years |

| | | |
|------|--|--|
| | and Opium | |
| (67) | Plus and minus Memo of Deposits | 25 years |
| (68) | Verification Statement of Currency | 3 years |
| (69) | Statement of Sheriff's Petty Account | 6 years |
| (70) | Return of Shroff marked, light weight and counterfeit coins | 1 year |
| (71) | Return of Shroff marked, silver coins, cut and broken | 1 year |
| (72) | Return of Shroff marked, copper coins | 1 year |
| (73) | Assignment Register | 1 year |
| (74) | Banking Ledger of Cantonments and District Funds | 12 years |
| (75) | Statement of Currency Notes held in Currency Agency on 24th December | 1 year |
| (76) | Office copies of Currency slip | 3 months |
| (77) | Office copies of cash accounts and list of payments | 3 years |
| (78) | Treasury irregularity statement | 3 years |
| (79) | Original Tehsildari letters of credit and counterfoils | 5 years |
| (80) | Notice of new Cheque Books | On receipt of 2 nd notice. |
| (81) | Currency Cash Books | 25 years |
| (82) | Correspondence regarding refunds | 6 years |
| (83) | Notice of closure of treasuries Description of records | 1 year Period after which to be destroyed |
| (84) | Files of original notices of stoppage of payment of lost currency notes | 25 years |
| (85) | Quarterly Statement of Currency Notes, viz the detailed statement of register posted daily for each quarter separately | 1 years |
| (86) | Quarterly Return of Currency Notes, i.e., the Register maintained in Treasuries and Sub-treasuries | 3 years |
| (87) | Memorandum Books | As soon as the Book is exhausted. |
| (88) | Counterfoils of Salt receipts | 1 year |
| (89) | Form B.M.31 | 2 years |
| (90) | Clearance Register of Deposits | 12 years |

| | | |
|-------|--|--|
| (91) | Letters of the Accountant General authorizing payment of :- | |
| | General Provident Fund and other Funds (Final payments) | 6 years |
| | General Provident Fund and other Funds (Temporary advances and insurance premia) | 3 years |
| | Scholarships | Period of sanction |
| | House Building Advances | 5 years or until the whole amount of principal and interest accruing thereon is recovered. |
| (92) | Letters of credit issued in favour of various Departments | 1 year from the date on which period of the currency expires. |
| (93) | Advice lists of Hong Kong money orders | 3 years |
| (94) | Credit Notes for conveyance of Treasury by Railways | 3 years |
| (95) | Retrenchment slips received from the Audit Office | 1 year |
| (96) | Treasury Dak Books | 1 year |
| (97) | Office copies of Telegrams | 1 year |
| (98) | Pay Slips | 1 year |
| (99) | Pre-audit Bill Slips | 1 year |
| (100) | Money Order acknowledgements in respect of Military Pension | 5 years |
| (101) | Money Order acknowledgements in respect of Civil Pensions | 3 years |
| (102) | Discharged or cancelled Treasury Bills | 10 years after the date of their payment or cancellation by renewal, subdivision, etc. |
| (103) | Cash Book (I.A.E.A.— 125) | 5 years |
| (104) | Correspondence:- | |
| | (a) Pension arrear claims, files of | 3 years |
| | (b) Miscellaneous, files of | 3 years |
| | (c) Used pension certificates in lieu of which fresh one were issued, files of | 3 years |
| (105) | Lists of cheques and Government drafts drawn (I.A.F.A-129) | 3 years excluding the year of issue. |
| (106) | Lists of cheques and Government drafts | 3 years excluding the year |

| | | |
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| | cancelled (I.A.F.A-133) | of issue. |
| (107) | Receivable Order Book (I.A.F.A-507) | 2 years |
| (108) | Cash Assignment Register(I.A.F.A-276) | 3 years |
| (109) | Authorities for payment of pensions with connected papers (other than Indian Military Pensioners) | One year after the payment of the arrears of pension to the legal heirs of the pensioner. |
| (110) | Authorities for payment of pensions to Military Pensioners with connected papers | Currency of the award or till transfer, to be returned to the C.M.A. and Pension soon after the pensioner's death. |
| (111) | Descriptive Rolls (I.A.F.A-369) 366, etc. | <p>(1) In ordinary cases, 3 years after the accounts to which they related have been settled.</p> <p>(2) When a pensioner has not drawn pension for 3 consecutive years—3 years from the date of last payment. Roll to be returned to the C.M.A. and Pension thereafter</p> <p>(3) When no claim to arrear is received from the heirs after the pensioner's death- 3 years from the date of death. Roll to be returned to the C.M.A. and Pension thereafter.</p> |
| (112) | Old Pension Payment Orders and disposed of cases regarding payment of arrears of pension of deceased Pensioners to their legal heirs | 3 years. |
| (113) | Indent of cheque forms (Civil and Public Works Department) | 3 years |
| (114) | Requisition Forms for Public Works cheque and Receipt Books | 3 years |
| (115) | Daily account of payments and receipts received from the Banks | 4 years |
| (116) | Review on working of treasuries | 12 years |
| (117) | Accountant's daily balance sheets | 6 years |
| (118) | Counterfoils of cheques | 3 years |
| (119) | Receipt books | 3 years |

| | | |
|-------|--|--|
| (120) | Treasury pass books | 3 years |
| (121) | Requisition form for tehsildar cheque books and their acknowledgement by the officer concerned | 3 years (the acknowledgement should be destroyed on receipt of a subsequent acknowledgement) |
| (122) | Letters sanctioning grant to District Boards, Municipalities, Scholarships, gratuity, provident funds, et c. | 6 years, Sanctions of a permanent nature should be preserved in perpetuity |
| (123) | Inspection notes on treasuries and sub-treasuries | 5 years |
| (124) | Correspondence regarding dispatch of un-current coin to the bank | 3 years |
| (125) | Quarterly statement of counterfeit cut or broken coins | 1 year |
| (126) | Quarterly statement of remittances within the district | 1 year |
| (127) | Statement of arrears of pension due to heirs of deceased pensioner | 6 years |
| (128) | Forwarding letters of pension payment orders issued by the Accountant General, Punjab | 1 year |
| (129) | Departmental sanctioning orders of pensions | 1 year |
| (130) | Statement of Lapsed deposits permanently | 12 years |
| (131) | List of loan applications | 2 years |
| (132) | Loan notifications | 10 years |
| (133) | Intimations of stopped securities in connection with the conversion of old loans or the discharge of old loans | 10 years |
| (134) | Instructions in connection with new loans on discharge of old loans | 10 years |
| (135) | Other correspondence of ephemeral nature | One Year |
| (136) | Advices of enforcement or cancellation of payment in interest on G.P. Notes | 2 years |
| (137) | Acknowledgement of Scrip and interest payment orders | 5 Years |
| (138) | Register of War Bonds received for conversion | 3 years |
| (139) | Application for conversion of securities and acknowledgement of receipt of securities tendered for conversion | 3 years |
| (140) | Register of securities tendered for renewal, consolidation or sub-division | 3 years |

| | | |
|-------|---|--|
| (141) | Register of interest warrants | 10 years |
| 142) | Statement of uncurrent coins rupees, etc., withdrawn from circulation | 3 years |
| (143) | Payment order of coupons of bearer bonds at sub-treasury | 20 years, or until interest ceases to be paid from the sub-treasury. |
| (144) | Register of bonds registered for payment of coupons at a treasury | 20 years |
| (145) | Register of coupons paid | 1 year |
| (146) | Detailed list of bonds of which the coupons are payable at a treasury | 1 year |
| (147) | Register of promissory notes enfaced for payment of interest at a treasury | 20 years |
| (148) | Detailed list of notes enfaced for payment of interest at a treasury | 1 year |
| (149) | Register of payment of interest | 1 year |
| (150) | Payment order of interest on promissory notes at a sub-treasury | 20 years or until interest ceases to be paid from the sub-treasury |
| (151) | Acknowledgement for securities tendered for renewal, consolidation or sub-division | 3 years |
| (152) | Register of Government securities deposited for safe custody | 10 years |
| (153) | Application for safe custody of Government promissory notes | 2 years |
| (154) | Acknowledgement of receipt of Government promissory notes received for safe custody at the treasury | 1 year |
| (155) | Ledger account of Government promissory notes | 10 years |
| (156) | Application for withdrawal of Government promissory notes held in safe custody | 2 years |
| (157) | Register of receipts and disposal of notes held in safe custody | 10 years |
| (158) | Interest Distribution Register | 3 years |
| (159) | Covering list of promissory notes returned by post | 3 years |
| (160) | Register of safe custody of duplicate keys | 3 years |
| (161) | Token Register | 3 years |
| (162) | Gazetted check register | 15 years |

(2) The following records should not be destroyed:-

| Sr. No. | Description of records |
|---------|---|
| (1) | Circulars. |
| (2) | Deposit Receipt Registers. |
| (3) | General and other important letters. |
| (4) | Registers of Permanent Pay Orders. |
| (5) | Statements of Advances. |
| (6) | Treasury Cash Books. |
| (7) | Treasury Cash Balance Sheets. |
| (8) | Register of Powers of Attorney. |
| (9) | Register of Transfer of Government Promissory Notes. |
| (10) | Register of Stock Certificates. |
| (11) | Register of Promissory Notes deposited for safe custody on which interest is payable |
| (12) | Check Register of India Military Pensioners (I.A.F.A.— 389). |
| (13) | Check Register of Payment by Money orders. |
| (14) | Pension Payment and Check Register for other than India Military Pensioners (I.A.F.A.— 330). |
| (15) | Payment Register of British Pensioners (I.A.F.A.— 331). |
| (16) | Payment Register of Subsistence Allowance to Orphan (I.A.F.A.— 331). |
| (17) | Payment Register of Widows and Orphans maintained in Charitable institutions (I.A.F.A.— 336). |
| (18) | Pension Circulars. |
| (19) | Register of padlocks. |
| (20) | Register of safe custody of sealed parcels for safe custody. |

(3) The following periods have been prescribed in respect of old securities of the Punjab Government in the possession of the Public Debt Office:-

- (1) Punjab Bonds which have been paid on or after the due date or in place of which a duplicate or a renewed security have been issued may be destroyed after 10 years from the dates mentioned in clauses (a), (b) and (c) of section 18 of the India Securities Act, 1920.
- (2) Heirship certificate recognised by the Punjab Government may be destroyed after 3 year.

APPENDIX - 7***Cancelled***

APPENDIX - 8*(Referred to in P.F.R. 3.24 (ii))***List of Periodical and Occasional returns submitted by Treasury Officers to the Accountant General, Haryana**

| Sr. No. | Name of return | Due date |
|----------------|--|--|
| 1. | Clearance Register of deposits | April each year |
| 2. | Statement of deposits due for lapse to Government | Ditto |
| 3. | Annual indent for Government Drafts | 15 November |
| 4. | Annual indent for civil and Public Works Department Cheque Books and Receipt Books | 31 st January |
| 5. | List of all retired Government employees of gazetted rank drawing pensions from the treasury, whose death reports have been received within the preceding 12months | 1st week of September |
| 6. | Intimation of figures of the Central Receipts and Payments | Bi-weekly |
| 7. | Figures of Sale proceeds of Postage and Service Stamps | 4 th of the following month |

APPENDIX - 9*[Referred to in P.F.Rs. 3.23 and, 3.50]***Rules framed by the Union Government for the supply and distribution of stamps.***(The portions placed () contain orders or references to the orders issued by the Punjab Government under the various rules of the Central Government.)*

Extent of application.— These rules apply to the extent set forth therein, to all classes of stamps including match excise banderols and to all parts of India; provided that the application of rules 13 to 38 is limited in the Parts A and C States to postage and other stamps that are the property of Central Government unless the Government of any such State elects to extend them in whole or in part to stamps, judicial or non-judicial, that are the property of the State Government.

[Provisions of rules 13 - 38 have been extended by the Punjab Government to non-judicial and court-fee stamps that are the property of the Punjab Government.]

Explanations.—

- (1) *The term postage stamps” except where expressly otherwise provided will include “postal and telegraph stationery”.*
- (2) *The expressions “stamps”, non-postal “stamps and match excise banderols” except where expressly otherwise indicated will include match excise banderols issued by the Government of Burma.*

PART - I**PRINTING AND SUPPLY****A - Security Printing Press**

1. Postage stamps, match excise banderols and all revenue stamps, both judicial and non-judicial, which form sources of central revenues, shall be printed only at the Security Printing Press at Nasik Road.
2. The Press shall also print and supply such revenue stamps as may be required by the State Governments on such terms as the Government of India may determine from time to time .
3. The Officer in charge of the Press is designated Master, Security Printing, India. He is also ex-officio Controller of Stamps and in that capacity works under the immediate control and directions of the Central Board of Revenue.
4. The rules do not regulate the administration of the Press by the Master, Such administration shall be regulated by the rules and orders, both general and special, issued by the Government of India from time to time.

B - Central Stamp Store

5. Attached to the Press shall be a Store which shall be called the Central Stamp Store. That Store shall be in the immediate charge of the Deputy Controller of Stamps, who will work under the Master, Security Printing in the latter's capacity as Controller of Stamps.
6. The Central Stamp Store shall ordinarily maintain a reserve stock of stamps and postal stationery based on the probable monthly consumption as follows:-

| | | Minimum (months) | Minimum (months) |
|-------------|---|--|---------------------|
| I. | Postage stamps:- | | |
| (1) | Postage stamps other than one anna stamp booklets | 6 | 3 |
| (2) | One anna stamp booklets | 3 | 2 |
| (3) | Postal stationery | 3 | 2 |
| II. | Non-postal stamps which form sources of Central Revenues:- | | |
| (1) | Adhesive stamps | 6 | 3 |
| (2) | Impressed stamps | 6 | 3 |
| (3) | Match excise banderols | 3 | 2 |
| III. | Non-postal stamps which form source of State Revenues | As may be settled between the State Government concerned and the Controller of Stamps. | |

[It has been settled with the Controller of Stamps, Central Stamps Stores, Nasik, that the reserve stock of non-postal adhesive and impressed stamps to be maintained at the Central Stamps Store for the Punjab State shall be equal to three months' probable requirements of the treasuries in the State.]

* * * * *

7. *Cancelled.*

C - Forecasts, etc.

8. The Controller of Stamps shall be responsible for regulating the supply of all kinds of stamps to Central area. As regards States his responsibility will be confined to supplying the stamps that are required by the State Governments.
9. (i) To enable the Master to provide for adequate stock of raw materials (e.g., paper, ink, etc) in the security Press, a consolidated forecast shall be sent to the Controller of Stamps, Nasik Road, not later than the 15th of June, every year in the form prescribed under rule 9 (ii) by the officers noted below:-

- (a) Officers in charge of local depots in central areas will send a forecast in respect of non-postal stamps (excluding match excise banderols) which should also include the requirements of branch depots, if any.
- (b) Officers appointed by the State Government will send a forecast in respect of non-postal stamps (excluding match excise banderols) after obtaining the necessary information from the various local depots.
- (c) Officers appointed by the Central Government (vide note below) will send a forecast in respect of match excise banderols after obtaining the necessary information from the local depots concerned.

Note.— Each of the following officers shall be deemed to be “an officer appointed by the Central Government” in respect of the States or areas noted against each for the purpose of submission of forecast and indents for match excise banderols :-

The Collector of Union Excise, Delhi.

- (ii) All forecasts shall show in separate columns for each denomination of stamps (whether a supply is required or not), the actual issues during each of the preceding three years, the average annual consumption based on the issues of the preceding three years, the balance in and of 1st April, the estimated issues for the current financial year and the forecast of stamps which the Central Stamps Store will be required to supply during the ensuing year.
- (i) The Financial Commissioner, Revenue, has been appointed by the Punjab Government as the officer referred to in rule 9 (i) (b). All correspondence on the subject should accordingly be addressed to the Revenue Secretary to the Financial Commissioner.
- (ii) The Postmaster-General, Punjab is the head of Postal Circle in the Punjab.

10. (i) Indents for replenishment of stock shall be prepared as below by officers-in-charge of local depots:-

- (a) In respect of non-judicial and impressed court-fee stamps of the denominations of Rs. 25 and above, all non-judicial adhesive stamps (other than half-anna, one anna, two annas, and four annas, revenue stamps), adhesive court-fee stamps of the denominations of Rs. 5 and above annually to meet the estimated consumption during the twelve months as specified below:-

| Indenting Officer's State or Area | Latest date before which indents should reach the Central Stamp Stores, Nasik Road | Year covered by the indent |
|--------------------------------------|---|----------------------------|
| * * * | * * * | * * * |
| The Punjab | 31st March | Year commencing from 1st |

| | | |
|-------|-------|---------------------------|
| * * * | * * * | August following * * * |
|-------|-------|---------------------------|

In respect of postage stamps (public or service) of the denominations of Rs. 5 and above, the officers in charge of local depots in all Part A, B and C States shall submit indents annually to meet the estimated consumption during the twelve months commencing from 1st July, following so as to reach the Central Stamp Store not later than the 1st April each year together with their indents for the July to September quarter for postage stamps of the denomination lower than Rs. 5 and free postal stationery.

- (b) In respect of all non-postal stamps other than those mentioned in (a) above and (c) below, to meet four months estimated consumption as specified below:-

| Period covered by the indent | Latest date before which indents should reach the Central Stamps Store. |
|---|---|
| 1 st April to 31 st July | 30 th November. |
| 1 st August to 30 th November | 31 st July. |
| 1 st December to 31 st March | 31 st March. |

Note.— The latest date by which non-postal stamp indents referred to in (a) and (b) above should be submitted by officers in charge of local depots to the officer appointed under rule 9 (i) (b) shall be fixed by the State Government concerned.

- (c) In respect of match excise banderols, postage stamps of denominations less than Rs. 5 and postal stationery, not later than the 15th of the first month of every quarter, to meet the estimated consumption during the next quarter.
- (d) The indents shall show in separate columns for all denominations of stamps, irrespective of whether a supply is required or not:-
- (1) the balance in the local depot, on the first of the month in which the indent is due for submission,
 - (2) the quantity due against previous indents pending compliance with the Controller of Stamps,
 - (3) the quantity sold during the preceding year or four months or quarter according as the indent covers the requirements for a year or four months or a quarter, respectively, including issues to branch depots,
 - (4) the quantity required for the next year or four months or quarter, as the case may be, and
 - (5) the quantity passed by the scrutinizing officer.

- (ii) Indents for postage stamps should be sent to the Controller of Stamps direct for scrutiny and supply, those for non-postal stamps and match excise banderols being submitted to him through the officer appointed under rule 9 (i) (b) and rule (i) (c), respectively.

Note.— *For the definition of local Depots, so far as it relates to stamps that are the property of the Central Government see rule 13. So far as it concerns stamps that are the property of the State Governments, the local depots shall be such as may be appointed by those Governments.*

[For rules prescribed by the Financial Commissioners for the preparation and submission of indents for non-postal stamps see Chapter 2 of part III of the Punjab Stamp Manual.]

11. The Controller of Stamps shall have discretion to comply with an indent partially . As regards indents for non-postal stamps for States, however, he will comply with indents as received without question if he has the necessary stocks in hand.
12. The Controller of Stamps shall furnish the officers mentioned below with copies of invoices relating to the issues during each month from the Central Stamp Store to each local or branch depot :-
 - (1) the Heads of Postal Circles— copies of invoices relating to supplies of postage stamps,
 - (2) the officers appointed under rule 9 (i) (c)— copies of invoices relating to supplies of match excise banderols.

* * * * * *

The copies of invoices should reach the officer noted above not later than the 15th of the month following that in which the supplies are made.

[Invoices pertaining to non-postal stamps are sent to Financial Commissioner by the Collector, while those relating to postal stamps are forwarded by him to the Postmaster-General, Punjab, direct.]

PART - II

DISTRIBUTION, CUSTODY AND SALE

A - Local Depots and Branch Depots and Stocks to be kept

13. Every treasury including those attached to salt agencies shall be a local depot for the custody and sale of stamps of all descriptions, State Governments may establish local depots at places where there is no treasury; provided that match excise banderols shall be stocked at the local and branch depots selected by the State Governments for the purpose.

[In the Punjab no local depot has been established at a place where there is no treasury.]

- 14.** Each local depot shall, unless the State Government otherwise directs, maintain a reserve stock of stamps not less than the probable consumption of three months in the case of postage stamps and match excise banderols and four months in case of non-postal stamps in addition to the stock required for the quarterly or four monthly or annual consumption as the case may be. The State Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depots, shall be equal to the probable consumption of such other period as they deem expedient.

[Each local depot in the Punjab is required to maintain a reserve stock of postage stamps. Postal stationery and non-postal stamps of all denominations, not less than the probable consumption of three months, in addition to the stock required for the quarterly or annual consumption for which indents are submitted quarterly and yearly respectively.]

- 15.** If the supply of stamps in any, local depot should run short before the receipt of the supply from the Central Stamp Store, the officer in charge of the local depot should indent for a supply from a neighboring depot, sending a copy of the indent to the Controller of Stamps, Nasik Road, or to the officer appointed by the State Government under rule 9 (i) (b) or 9 (i) (C) as the case may be, who controls the supply of stamps required.

[Also see rules 22 to 30 of the Indent Rules, Chapter 2 of Part III of the Punjab Stamp Manual.]

- 16.** Emergent indents on neighboring depots as authorized in rule 15 may ordinarily be made on a depot in the same State. If the depots in another State, the general or special orders both of the State Government, controlling the supplying depot and of the State Government controlling the indenting depot will be necessary.

[Also see rules 22 to 30 of the Indent Rules Chapter 2 of part III of the Punjab Stamp Manual.]

- 17.** Subject to the proviso to Rule 13, every subordinate branch, or tehsil treasury shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot insignificant, and equal facilities exist for the supply of stamps from a depot in the same station as the branch dept, the State Government may direct the closing of the branch depot: provided that, without the previous sanction of the government of India, the State Government may not order that the maintenance of a stock of postage stamps in a sub-treasury may be dispensed with even if the post office authorities do not require it.

- 18.** The supply to be kept in a branch depot should be not less than the probable demand for three months in respect of postage stamps and four months in respect of non-postage stamps; but the Chief Controlling Revenue Authority for the purpose of the Indian Stamp Act, 1899, may direct that the supply shall be equal to the demand of any other period, instead of three months in respect of postage stamps and four months in respect of non-postal stamps, which it may consider expedient. The stock should be kept up to this

amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

[See rule 34 of Chapter 2 of Part III of the Punjab Stamp Manual. The stock of stamps at each branch dept should never be less than sufficient for one month's nor more than sufficient for two month's average consumption.]

19. As soon as the number of stamps in the branch depot not receiving its supplies direct from the Central Stamp Store falls below the number issued from the depot in the preceding four months, the officer-in-charge of the depot shall prepare an indent for a supply to the probable consumption of two months. The indent shall show, in separate columns for all denominations of stamps, whether a supply is required or not, the balance in the branch depot, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months. The periods of "four months" and "two months" in this rule may be altered by the Chief Controlling Revenue Authority appointed by the competent authority for the purpose of the Indian Stamp Act, 1899, to such other periods as sit may deem expedient.

[Branch depots in the Punjab shall be so supplied with stamps that ordinarily the balance of stamps in each branch depot should never be less than sufficient for one month's nor more than sufficient for two months, average consumption (Rule 34 of Chapter 2 of Part III of the Punjab Stamp Manual)]

20. Branch depots authorized to receive supplies direct from the Central Stamp Store should keep as reserve stock quantities approximating to the consumption of three months in the case of postage stamps and match excise banderols and four months in the case of non-postal stamps in addition to the quarterly or four monthly or annual demand.

[No branch depot in the Punjab is authorized to receive supplies of stamps direct from the Central Stamp Store.]

B - Accounts, Returns, Storage, etc.

21. As soon as possible after the arrival of supply of stamps from the Central store or from another local depot, the officer-in-charge of the boxes or packets and satisfy himself that they bear no marks or tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened, one at a time, in the presence of the Treasury Officer, who must be watching all the time the boxes or packets are being opened and their contents examined and counted. In no case must a second box or packet be opened until contents of the first have been completely examined and verified and placed in the proper receptacles as required by rule 26. The number and value of stamps received shall be compared by the officer-in-charge with the invoice submitted and a receipt shall be

sent to the officer who sent the stamps as soon as may be convenient and in no case later than fifteen days after the arrival of the stamps.

[Also see rules for the dispatch and receipt of stamps in Chapter 3 of Part III of the Punjab Stamp Manual.]

- 22.** The State Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depot, and as to the description of stamps which the officer-in-charge himself must count. Such orders may include instructions that a certain percentage only of each denomination of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct left with seals un-broken to be counted, as they are required, on being given out from double lock. The officer-in-charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. Thereafter, he shall be deemed to have taken over on behalf of the Government or department whose source of revenue the stamps are, full responsibility for the correctness of custody of the quantities received and the consignee shall be exonerated from liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of the receipt unless it is conclusively proved to the satisfaction of the Government of India in the Ministry of Finance (Central Revenues) that the discrepancy occurred prior to the dispatch of stamps from the Central Stamps Store and that notwithstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer-in-charge both to his administrative head and to the Controller of Stamps for investigation. The inside wrappers (all complete) of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from Central Stamps Store should invariably be preserved till the whole contents of the packets have been examined and found correct.

[Also see rules for the dispatch and receipt of stamps in Chapter 3 of Part III of the Punjab Stamp Manual.]

- 23.** In respect of supplies of non-postal stamps (other than match excise banderols) the Controller of Stamps shall send an invoice in triplicate to the local depot to which supplies are sent from the Central Stamp Store, showing therein the denominations, the quantities, the face value, the manufacturing rate and the manufacturing value of the stamps supplied. The original copy of the invoice will be retained in the local depot and the duplicate returned to the Controller of Stamps with the acknowledgement of the officer-in-charge of the local depot ordinarily not later than seven days and in special cases not later than fifteen days after the receipt of the consignment of stamps. The triplicate will also be acknowledged and forwarded at the same time to the officer appointed under rule 9(i) (b). The acknowledgement of the officer-in-charge of the local depot shall read as follows:-

"I certify that the stamps invoiced above have been duly checked on receipt in accordance with the rules. I have satisfied myself as to their correctness, and I hereby acknowledge receipt of the stamps amounting in face value to Rs _____ (in words)".

Invoices relating to supplies to branch depots shall be returned to the Controller and to the officer appointed under rule 9(i)(b) through the officer-in-charge of the local depot concerned who shall countersign them. A consolidated bill in quadruplicate shall be sent by the Controller of Stamps to the officer appointed under rule 9(i)(b) by the 10th of each month showing therein the total manufacturing cost of all non-postal stamps dispatched during the previous month together with spare copies of all relative invoice. On receipt of the relative acknowledged copies of invoice from the local depots, the officer appointed under rule 9(i) (b) shall accept the Controller's bill and send the duplicate thereof to him with his acceptance of the debit of the bill duly accepted to the Accounts Officer concerned who, in turn, shall make the requisite adjustment against the balances of the State Government concerned by credit to the Central Government, the credit being passed on to the Accountant General, Bombay through the exchange account and shall forward a copy of the bill to the Accountant General, Bombay. It shall be incumbent on the part of the officer appointed under 9(i) (b) accepting the debit to see that copies of invoices are submitted to him by the officers-in-charge of local depots after acceptance without delay and that the amount of the Controller's bill is adjusted in time before the close of the financial year.

* * * *

24. In respect of supplies of postage stamps and match excise banderols the Controller of Stamps shall send as invoice in triplicate furnishing the details referred to in rule 23 to the local depot to which supplies are sent. The original copy of the invoice will be retained in the local depot, and the duplicate and triplicate returned to the Controller of /stamps with the acknowledgement of the officer-in-charge of the local depot in the form stipulated in rule 23. Officers-in-charge of branch depots shall return the duplicate and the triplicate copies to the Controller through the officer-in-charge of the local depot concerned who shall be collected in the Central Stamp Store and forwarded once a month to the Accountant General, Bombay, along with the monthly cash account of the Master, Security Printing, India for the purpose of raising debit against the departments concerned.
25. If any of the stamps received are found unfit for issue due to faulty manufacture, they should be returned at once to the Controller of Stamps, Nasik Road. The Press will not be liable to replace free of charge stamps, found unfit for issue from causes other than faulty manufacture. Stamps that are through any cause rendered unfit for issue at any time after receipt shall be disposed of in accordance with rules 48, 49 and 54 (b) and the rules framed by a State Government under rule 49.

[Also see rules issued by Punjab Government under rule 49 as contained in Chapter 7 of part III of the Punjab Stamp Manual.]

- 26.** Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer-in-charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipt and issues to and from the store under double lock. These entries shall be checked by the officer-in-charge at the time when the stamps are deposited, and to correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialed by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer-in-charge.

Note.— *In all cases where stamp registers have to be checked, the actual check of quantities against value is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should ever be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.*

[Also see rules for the dispatch and receipt of stamps in Chapter 3 of Part II of the Punjab Stamp Manual.]

C - Sales

- 27.** The treasurer, or such other officer as the District Officer may direct, shall be the ex-officio vendor of all descriptions of stamps in each local depot. Except as provided in the note below or in rule 33 sales to the Government departments, the public or to licensed vendors, shall not be made direct from the stores under double lock, such sales being made by the ex-officio vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

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["Ex-officio-vendor" in the Punjab means the contracting treasurer for the time being of the treasury at the headquarters of a district or his agent.]

- 28.** The stock to be made over to the ex-officio vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The ex-officio vendor will maintain a register of receipts into and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity requiring of each month in a form showing the

balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register and check the correctness of the arithmetical calculations made therein. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the single lock register, initial both registers and return the double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need be applied at each time of issue only to the particular descriptions of stamps given out from double lock. There shall be a fortnightly verification of the balance of stamps in the hands of the ex-officio vendor, unless the State Government desires that such verification should be more frequent in the local depot of the State concerned, e.g., on every day on which stamps are issued to the stamp vendor from double locks.

Note.— *The State Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.*

[The limits up to which treasurers of Sadar treasuries in the Punjab are permitted to hold stock of stamps in their separate custody in single lock are given in P.F.R. 35.

Also see rules prescribed by Punjab Government for verification of stamp balances in double and single lock of treasuries and sub treasuries. The Punjab Government have prescribed a surprise monthly verification of stamps in the single lock in charge of the ex-officio vendor, - vide rule 3, Chapter 4 of Part III of the Punjab Stamp Manual].

- 29.** Form the stock so made over to his charge and kept by him under single lock the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the State Government may direct, entering therein, both in quantities and values the receipt from double lock, the daily sales and the balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold the amount realized on account of each of the five descriptions of stamps, namely, non-judicial, court-fee, postage match excise banderols, India and match excise banderols, Burma- being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depot.

Note.— *This rule remain in force at the local and branch depots to which the State Government concerned do not extend the provisions of Rule 29-A.*

The ex-officio vendor shall maintain the single lock register in form Financial Commissioners Stereo Nos. 91-105 (b) either entirely in English or in Hindi or Urdu. English figures being in variably used to express numerals.

- 29-A.** From the stock so made over to his charge and kept by him under single lock, the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash. Challans,

separately for each class, i.e., non-judicial Court fee and postage stamps and match excise banderols will be presented by the purchaser to the Accountant who shall check the correctness of the particulars thereof, especially the discount claimed and note in a simple register the amount of the challan and the name of the purchaser. The challans, after check by the Accountant, should be presented with cash to the ex-officio vendor for the issue of stamps.

Post office requisitions for postage stamps shall be presented first to the Accountant who shall check and note them in the register of challans and then to the ex-officio vendor alongwith cash for the issue of stamps.

The ex-officio vendor shall enter the sales chronologically in his single lock register which shall be maintained in such language as the State Government may direct the receipts from the double lock and the daily sales, both quantities and values being entered therein and the balance in hand of different denominations of stamps being struck at the end of day. The register should be inspected and the correctness of entries made therein checked every day by the officer in charge of the depot who should initial the register in token of having exercised this check.

The ex-officio vendor shall return the challans and post office requisitions to the Accountant daily who shall prepare the daily accounts on their basis. Through the register of challans, the Accountant will watch the return of all challans and requisitions and bring any omission or discrepancy to the notice of the officer in charge of the depot.

Note 1.— *In places where there is a branch of the Imperial Bank of India doing Government business, the challans and post office requisitions shall be presented in duplicate, the extra copy being required by the Bank for making up its daily account.*

Note 2.— *Treasuries banking with a branch of the Imperial Bank of India maintains a register of challans prescribed in the rule 3.62 of Punjab Financial Rules, Volume I. The Same register may be used for noting the challans and requisitions for stamps.*

- 30.** A District Officer may direct that the sales to the public of judicial and non-judicial stamps by ex-officio vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

[Ex-officio vendors are required to sell to the public non-judicial and court- fee stamps exceeding in value Rs. 100 each.]

- 31.** The sub-treasurer, or such other officer as the District Officer may direct, shall be the ex-officio vendor of stamps at a branch depot.

[The sub-treasurer is the ex-officio vendor at branch depots.]

- 32.** The officer in charge of the branch depot shall obtain his supplies from the local depot to which the branch depot is subordinate, in the same manner as the ex-officio vendor at the local depot obtains his supplies except that the indent and the stamps must be sent by post or messenger to and from the local depot, and that the examination of the balance in

hand and the comparison of the amounts shown with those in the indent shall be done by the officer in charge of the branch depot. In case where there is likely to be distinct saving of cost or greater security of the stamps in transit, the State Government may empower the Board of Revenue or other superior revenue authority to sanction, subject to timely notice of such sanction being given to the Controller of Stamps, the dispatch of stamps direct from the Central Stamp Store to a branch depot, such supplies being passed through the accounts of the local depot and treated by the Controller of Stamps, as supplies to the local depots to which the branch depot is subordinate.

The receipt and examination of stamps on arrival from the Central Stamp Store or a local depot should be conducted in the manner laid down in Rule 21.

Except where the officer in charge of the branch depot has been appointed ex-officio vendor, the ex-officio vendor shall obtain his supplies from the officer in charge of the branch depot in the same manner as the ex-officio vendor at the local depot obtains his supplies from the officer in charge.

- [(i) Separate rules have been issued by the Punjab Government for the dispatch and receipt of stamps in sub-treasuries. See Chapter 3 of Part III of the Punjab Stamp Manual.
 - (ii) No branch depot in the Punjab receives its supplies from the Central Stamp Stores, Nasik Road, direct.]
- 33.** (i) Where the officer in charge of the branch depot has been appointed ex-officio vendor, sales to the public or licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in Rule 28 of these rules need not be maintained.
- (ii) In all other cases, State Governments shall fix the period, a supply for which shall be kept under single lock by the ex-officio vendor, and the remainder of the stamps in the branch depot shall be kept under double lock of the officer in charge of the branch depot and of the ex-officio vendor, and given out to single lock as required.
- (iii) The Punjab Government has fixed either two days as the period for which supply of stamps and stamped paper should be kept under single lock by ex-officio vendors in branch depots with cash and opium valuing Rs. 500, or stamps or cash, and opium to the total value of Rs. 1,500 whichever is less.
- 34.** Except as provided in the foregoing rule, sales from branch depots shall be made subject to the same rules as those from local depots.
- 35.** On the last open day of September and March each year, the officer in charge of each local depot shall count, or have counted in his presence, the stamps in his depot, both those under double lock, and those under single lock, and shall require the officer in charge of the branch depots. He shall attach to the plus and minus memoranda for

September and March rendered to the Audit Officer concerned, a certificate in the following form:-

I do not hereby certify that I have personally examined and counted or had counted in my presence, the stamps of all descriptions in store in this depot on the September/March, 19 , and found by actual calculation of numbers and values, not less than 10 percent of the entries having been checked by me personally, that the Value of each description is as stated in the margin. Also that I have received similar certificates from the officer in charge of the subordinate branch depots that they have similarly counted the stamps in their branch depots on the last day of the month of September/March, 19 , of which the accounts are incorporated in the Head Treasury accounts and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depots to be as stated in the footnote³.

The total value of stamps in this depot and the branch depots as found by the above certified examination, are therefore—

| | Rs. |
|-------------------------------|-----|
| Non-judicial, | |
| Court fee | |
| Postage | |
| Match excise banderols, India | |
| Match excise banderols, Burma | |

which amounts agree with the balances shown in the plus and minus memoranda for September/March, to which this certificate is attached (If there is any differences add “with the exception of the following differences the explanation of which is as follows”).

[Also see rules prescribed by Punjab Government for verification of stamp balances in double and single locks of treasuries and sub-treasuries, as contained in Chapter 4 of Part III of Punjab Stamp Manual.]

- 36.** Officers in charge of local depots shall forward to the local Accountant General such returns of the receipts and sales of stamps as the Comptroller and Auditor-General may direct, in the form of plus and minus memoranda or otherwise. A copy of the returns shall be sent simultaneously to the Heads of Postal Circles.

[The directions issued by the Comptroller and Auditor-General are contained in Article 110 of Account Code, Volume II and notes there under.]

37. The Controller of Stamps shall send to the Accountant General such accounts of the transactions of the central and local depots as the Comptroller and Auditor-General may prescribe.
38. The Comptroller and Auditor-General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules and for the check of the receipts issues and sales.
39. The rules regulating the grant of discount and the grant of licences to licensed vendors for the sale of judicial and non-judicial stamps vary in different States and are prescribed by the State Governments.

[Separate rules have been issued by the Punjab Government for sale of judicial and non-judicial stamps, by licensed stamp vendors and the grant of discount to such persons, -- vide Chapter 5 of Part III of the Punjab Stamp Manual.]

D - Postage Stamps

40. Service stamps shall be sold by local depots to Government officials and semi-official bodies and institutions mentioned in clause 354 of the posts and Telegraphs Guide who will be required to certify in writing that the stamps will be used on prepaying postage on communications bona-fide on the service of a Government in India or for the purposes stipulated in the said clause of the Posts and Telegraphs Guide and for such other purposes as are authorized by the Post and Telegraphs Department.

Note 1.— *Service postage stamps may also be sold to the public, provided that the value to the stamps sold to any person at one time shall not be less than 10 shillings or Rs. 6-8-0, and that an extra charge of half percent calculated on the face value, shall as be made to cover incidental expenses.*

Note 2.— *Government officials to obtain service postage stamps from local depots may exchange such stamps either for service stamps of different denominations or, with the previous approval of the Director General of Posts and Telegraphs for ordinary postage stamps, provided that the stamp returned to the local depots are in a serviceable condition.*

Rules framed by the Punjab Government for sale of service postage stamps to Government employees are contained in P.F.R. 8.18, Volume I.

41. Ordinary postage stamps shall be sold for cash from local depots to officers in charge of post offices, at which letters are received for dispatch to persons licensed to sell non-judicial stamps under the rules framed under the Stamp Act, 1899 (II of 1899), and to the public, provided that the value sold to any person at one time shall not be less than Rs. 5,

and shall not include fraction of a rupee, and that embossed envelopes and postcards shall be sold in complete packets only. No discount is allowed in any of the above cases.

Note 1.— *As a partial exception to this rule payment for postage stamps may be made by cheques by officers in charge of post offices who have been authorized to issue cheque on the Reserve Bank of India or the Imperial Bank of India.*

Note 2.— *Except on the special authority of the Government of India or the Director General Posts and Telegraphs, no free supplies of ordinary postage stamps and stationary shall be made by the Controller of Stamps, Nasik Road. Under a special arrangement sanctioned by the Government of India, the Accountant General, Jammu and Kashmir State holds an imprest of ordinary postage stamps of the face value of Rs. 1,50,000 for supply on payment to the Post Office located in the Kashmir State Territory. This imprest is recouped by him by indents on the Gurdaspur Treasury, the supplies being adjusted by book transfer through the Treasury accounts. The Gurdaspur Treasury should separate show in its plus and minus memoranda the issues to the Accountant General, Jammu and Kashmir State. Debits for the face value of stamps should be raised in the Treasury accounts against the /state as soon as stamps are issued from the treasury on receipt of indents in the proper form and the fact should be noted on the indent by the treasury Officer. A duplicate copy of the indent showing the supplies actually made should be furnished by the Treasury Officer to the Deputy Accountant General, Posts and Telegraphs, Kapurthala to enable him to verify the credits afforded by the Accountant General, Punjab.*

- 42.** Heads of Departmental Telegraph Offices shall obtain supplies of ordinary postage stamps from the local depots, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rules and shall sell to the public ordinary postage stamps of all descriptions and to any value. No discount is allowed to Heads of Departmental Telegraph Offices for the sales of stamps; but they are allowed permanent advances of ordinary postage stamps without payment, the amount of the permanent advance being fixed by the Heads of Postal Circles and Superintendents of Telegraph Offices, the latter up to a limit of Rs. 500. When the permanent advance of ordinary postage stamps has once been taken, subsequent issues of Heads of Departmental Telegraph Offices are made only on cash payment. But when the local depot is about to be closed for holidays of more than one day's duration, officers in charge of local depots are authorized to issue ordinary postage stamps to Heads of Departmental Telegraph Offices without payment in excess of the value of the permanent advance, these temporary advances being adjusted when the treasury re-opens by the return of the stamps, or the payment of their value if sold.

[The Accounts procedure to be followed in respect of the stamp advances permitted under this rule is laid down in Articles 112 to 114 of Account Code, Volume II.]

- 43.** The officer in charge of each post office at which letters are receive for dispatch and to each telegraph, office, is required to keep a supply of ordinary postage stamps for sale to

the public sufficient for the probable demands of one week. A supply of Revenue Stamps sufficient for the probable demands of one week is also required to be kept for sale in post offices.

44. The officers in charge of post offices shall maintain accounts of sales, etc., of Revenue Stamps in the same manner as in respect of postage stamps and shall show the balances of these stamps separately in their monthly cash balance reports to the Posts and Telegraphs Audit Officers. The differences between the balances in hand at the end of any month and at the end of the previous month shall be debited or credited, as the case may be, to the Civil Accountants General concerned through the Exchange Accounts.
45. Superintendents and Inspectors of post offices within their respective jurisdictions and any other officers of the Post Office authorized in that behalf by the Heads of Postal Circles, are empowered to examine the stock of stamps kept by any of the persons required to keep postage stamps for sale to the public under rule 43.
46. *Cancelled .*

F - Match Excise Banderols

47. Match excise banderols shall be sold by local and branch depots at which they are stocked to owners of match factories in cash or on credit in accordance with the rules issued by the Central Government under section 18 of the Matches (Excise Duty) Act, 1934.

PART - III

A - Disposal of unserviceable and obsolete stamps

48. Damaged and obsolete postage stamps that can be counted and identified shall be sent once a quarter to the Controller of Stamps, Nasik Road, for destruction. The necessary entries on account of stamps sent shall be made in the plus and minus memoranda. Damaged adhesive stamps in loose labels shall be posted on a sheet or sheets of paper to facilitate verification before transmission to the Controller. The Controller shall, after examining and verifying the stamps and satisfying him that they are genuine, destroy them and grant a destruction certificate. The destruction certificate shall show the quantity and the face value of stamps destroyed. At the beginning of each month the Controller of Stamps shall furnish the Civil Accountant General concerned with copies of destruction certificates granted by him during the previous month to enable him to verify the entries in the plus and minus memoranda. Postage Stamps that are damaged beyond identification and cannot therefore, be checked by actual counting, shall be disposed of according to the procedure laid down in rule 54 (b).

Note.— *A stamp which does not clearly indicate its value or a remnant of a stamp from which it cannot indubitably be verified that it is all that remains of complete stamp shall be treated as stamp “that cannot be counted or identified” for the purposes of these rules.*

49. The State Governments, in consultation with the Accountant General, will prescribe rules for the disposal of non-postal stamps which are the property of the State Government and which are obsolete, unserviceable, or spoilt or have been cancelled on payment of a refund.

Non-postal stamps that are spoilt or unserviceable or that are obsolete and cannot be rendered serviceable by over printing, etc., or that have been cancelled on payment of a refund shall be sent to the Controller of Stamps. This procedure shall also be followed to the Controller of Stamps. This procedure shall also be followed in respect of non-postal stamps which are the property of the Central Government, e.g., match excise banderols. The procedure laid down in Rule 48 shall be observed in the case of these stamps also.

[Separate rules have been issued by the Punjab Government in consultation with the Comptroller and Auditor-General, for the disposal of non-postal stamps referred to above-see Chapter 7 of Part III of the Punjab Stamp Manual.]

**B - Losses of stamps during transit or from Stock in the Central Stamps Store,
Local or Branch Depots or Post Offices.**

50. The terms of supply from the Central Stamps Store are for. Nasik Road, and once the stamps are dispatched from the store they become the property of the Department or Government which would be entitled to their proceeds on sale. When shortages occur in consignments of stamps dispatched from the Central Stamps Stores, whether occasioned by theft, accident or other causes, the resultant loss represented by the potential loss shall fall on the Department or Government owing the stamps unless serious negligence is established against the dispatching or receiving agency.

Note.— *Losses in transit of stamps returned to the Controller of Stamps or transferred from one local or branch depot to another, shall similarly be borne by the Department or the government concerned.*

[Also see rules issued by the Punjab Government for the dispatch and receipt of stamps in treasuries and sub-treasuries in Chapter 3 of part III of the Punjab Stamps Manual.]

51. The Officer in charge of the local or branch depot shall carefully observe the instructions in rule 21. In case of any discrepancy between the quantity of stamps received and that entered in the invoice, he shall enter the shortage in red ink on the invoice and accept the invoice for the face value of the stamps actually received. He shall also attach to the invoice a certificate noting there in the number and date of the Controller's invoice, the quantity and face value of the discrepancy and explain the circumstances in which the invoice as originally made out was not accepted in full. Debits will be raised by the Controller of Stamps against the parties concerned for the manufacturing value of the stamps actually received as shown in the receipted invoices.

Note.— *To the officer's explanation shall be added answers to the following questions: (1) what was the number stenciled on the case in which the shortage was found? (2) (a), Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto? (b) If so, was there any deficiency in weight? (3) (a), Did the case show signs of tampering? (b) Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tampering? (4) If the case was tin-lined, was the tin-lining intact? (5) Was the case placed in the strong room immediately on arrival? (6) Was the Officer present all the time the case was being opened and the contents were being examined and counted? (7) On what date was the case - (a) received? (b) Opened?*

[Also see rules issued by the Punjab Government for the dispatch and receipt of stamps in treasuries and sub-treasuries in Chapter 3 of Part III of the Punjab Stamp Manual.]

- 52.** The Officer in charge of the local or branch depot shall report any shortage in a consignment immediately to the Controller of Stamps, Nasik Road, to the Commissioner of the Division or other higher authority, to the Railway authorities and to the Railway Police for investigation and send a copy of his report to the Department or Government owning the stamps (Head of Postal Circle in the case of postage stamps). A copy of such report shall be endorsed to the Civil Accountant General concerned. The officer in charge of the local or branch dept shall keep a close track of all cases of losses in transit and communicate the result of the investigation to the Controller of Stamps, Nasik Road, to the Commissioner of the Division or higher authority, and to the Civil Accountant General concerned, also to the Department or Government concerned.

Note.— *The procedure laid down by this rule shall also be observed in cases where stamps returned to the Controller of Stamps under rules 25, 48 or 49 or transferred from one local or branch depot to another are lost in transit.*

[Also see rules issued by the Punjab Government for the dispatch and receipt of stamps in treasuries and sub-treasuries, as contained in Chapter 3 of Part III of the Punjab Stamp Manual.]

- 53.** The Controller of Stamps shall submit half-yearly to the Director-General of Posts and Telegraphs a debit note for acceptance to cover the manufacturing value of the postage stamps lost in transit. This debit note should be supported by a statement of the losses and the explanatory certificate of the officer in charge of the local or branch depot. The debit note accepted by the Director General of Posts and Telegraphs will form the supporting voucher to a debt for the manufacturing value of the lost stamps against the Posts and Telegraphs Department. In the case of losses of non-postal stamps, the value will be recovered by the Controller from the Department or Government concerned.
- 54.** (a) Losses of stamps, while in stock in the Security Printing Press or the Central Stamps Store will be borne by these concerned. All such losses shall be reported by the Malbor Security Printing India, to Central Board of Revenue and a copy of the report shall be sent

to the Accountant General, Bombay, and also to the Central Posts and Telegraphs if the loss relates to postage stamps or postal stationery.

- (b) Except as provided for by note 2 below, all losses whether by theft, fraud, accident or any other cause, of postage stamps while in stock in local or branch depot shall be reported by the officer in charge of the depot to his administrative head, and a copy of the report shall be sent to the Controller of Stamps, the Civil Accountant General and the Head of the Postal Circle concerned. The report shall explain in detail (1) the quantity, the face value and the manufacturing value of the stamps lost; (2) the cause and the responsibility for the loss ; (3) whether in the opinion of the officer in charge of the dept the loss was contributed to by the negligence of any individual or individuals; (4) the amount proposed to be recovered, if any, from person or persons at fault; and (5) steps taken or propose to be taken to prevent the recurrence of such loss. The administrative head shall on receipt of the report institute such further enquiries and pass such orders as he may consider necessary with reference to note 3 below, and shall forward copies of his orders to the Controller of Stamps, the Civil Accountant General and the Head of the Postal Circle concerned. The officer in charge of the depot shall, on receipt of the orders, forward the damaged stamps if they can be counted and identified to the Controller of Stamps for destruction as required by rule 48.

Note 1.— If the postage stamps to which the loss relates have been damaged to an extent that *they cannot be counted or identified, the officer in charge of the depot shall forward them with his report to the administrative head who shall pass them on for destruction to the Controller of Stamps with a copy of his orders. In such cases the Controller shall not grant certificates as to the quantity and value of stamps destroyed.*

Note 2.— *In the case of damaged postage stamps which can be identified as complete stamps and can indubitably be checked by actual counting if the manufacturing value does not exceed Rs. 10. no report shall be made to the administrative head if in the opinion of the officer in charge of the depot, the damage could not have been avoided with proper care. The stamps in such cases shall be sent to the Controller of Stamps for destruction with a letter furnishing information on the following points :-*

- (1) *the quantity, the face value and the manufacturing value of the damaged stamps;*
- (2) *the date on which the treasury stock was last examined;*
- (3) *the date on which the damage was first noticed;*
- (4) *steps taken or proposed to be taken to prevent such damage in future. A copy of this letter shall be endorsed to the Civil Accountant General and the Head of the Postal Circle concerned. It shall be open to the Controller of Stamps in any case to draw the attention of the administrative head to the damage with a view to instituting enquiries as to the cause of the damage, etc., fixing the responsibility there for the taking necessary action.*

Note 3.— *These losses will in general be borne by the Post and Telegraphs Department, but in cases in which individuals having been found guilty of contributory negligence are ordered to make good the whole or a part of the total loss (equivalent either to the manufacturing value or the face value of the stamps, the former only in cases where the stamps are spoiled but not lost or if lost, cannot be used) the recoveries shall be credited to that Department.*

- (c) The procedure laid down in rule 52 (b) and notes 1 to 3 there under in respect of postage stamps shall also be observed in the case of loss or damage to non-postal stamps in local or branch depots in central areas with the exception that no intimation to postal authorities will be necessary and the loss will be borne by the Government to which the stamps belong.
- 55.** On receipt of a report referred to in Rule 52 and 54 (b) the Civil Accountant General shall send a copy of it to the Accountant General, Posts and Telegraphs in whose office all such reports will be consolidated for all the States for inclusion, if necessary, in the Appropriation Accounts and for the information of the Director-General of Posts and Telegraphs.
- 56.** The officers in charge of post offices shall report all losses of revenue stamps in stock at post offices, immediately on their occurrence to (i) the Head of the Postal Circle concerned and (ii) Officer in charge of the local or branch dept concerned, and shall at the same time show the face value of the stamps in their accounts as “advances Recoverable”. Postmasters who do not get their supply of stamps direct from a local or branch depot should submit the above reports through the Head or Sub-postmasters concerned. The Head of the Circle shall investigate the matter and submit a report of his investigation and findings in detail, on the lines of the report prescribed in rule 54 (b), to the State Government, or (in the case of Madras) to the Chief Revenue Authority of the district. A copy of the report shall be simultaneously forwarded to the Posts and Telegraphs Audit Officer shall, after clearing the head “Advances Recoverable”, pass on the debit for the full face value of the stamps (as charged by the officer-in-charge of the post office in his accounts) to the Civil Accountant General concerned through the exchange accounts. In cases where recoveries are made from the postal officials at fault, the amounts recovered shall be credited to the State Government through the exchange accounts.

PART - IV

VERIFICATION OF STOCKS IN THE CENTRAL STAMP STORE

- 57.** (i) The Accountant General Bombay should (in the capacity of an agent of the Government of India, Ministry of Finance) depute a Gazetted Officer to conduct the stock verification of stamps.

- (ii) In the absence of special order to the contrary, the balances to be verified should be the closing balances of the last working day of march each year. If that of any other day be verified under the orders of the Government of India, the report should be worked up to the last day of the month by the accounts for the intervening days.
- (iii) The receipts by and the issues from the Central Stamps Store of stamps should be suspended from the day on which the physical verification commences until it is completed.
- (iv) On the morning of the day of which the stock is to be counted, the verifying office should be furnished by the Controller of Stamps with detailed lists of the various kinds of stamps which are in the Central Stamps Store, showing therein separate columns, (1) serial number, (2) denomination and description of stamps, (3) quantity of unopened stock, (4) Quantity of opened stock, and (5) total quantity of opened and unopened stock; also lists showing the symbolical letters and figures stenciled on the un-opened cases to indicate the description and denomination of the contents and the quantities contained therein.
- (v) The cases in the unopened stock should be examined to see that they are marked with the symbols for the description of stamps under examination and their number counted. Three per cent of the cases taken at random should be opened and a packet from each case examined to see that the cases contain stamps of the kind indicated on the outside of the case.
- (vi) In the opened stock all broken packets should be counted in detail, but in the case of stamps in original bundles or packets it will be sufficient to count the bundles and to see that they have not been opened and bear the original labels denoting the description and quantity of the contents. Ten per cent of the bundles taken at random should be counted in detail and verified with the value noted on the labels.
- (vii) The verifying officer shall then compare the stock ledger balances with the balances shown in the stock lists and record his initials in the stock ledger. He shall also check the balances as shown in the priced stock ledger and prepare the stock verification report as shown below:-

| Serial No. | Description and denomination | Quantity | Manufacturing value | Remarks |
|------------|------------------------------|----------|---------------------|---------|
| | | | | |

Certified that the balance of stamps in the Central Stamps Stores, Nasik Road on _____ 19____, has been verified by me in the manner laid down in Part IV of the Rules for the Supply and Distribution of Stamps, and I have satisfied myself of the correctness of the result set forth above.

Date_____ Designation_____

- (viii) The Accountant General, Bombay, should submit the report prepared in the above manner to the Government of India, Ministry of Finance (Central Revenues) with any remarks to offer.

.....

APPENDIX - 10*[Referred to in P.F.R. 5.5 (d)]***Form of Bond Indemnity for drawing pay, pensions, annuities, etc.**

This Indenture made the day of _____ one thousand nine hundred and _____ between

(1)

(2)

(3)

carrying on business in partnership under the style or firm of or _____ incorporated under the _____ Companies Act and having their registered office at _____ (hereinafter referred to as the firm/company which expression shall where the context admits be deemed to include their executors and administrators or representatives and their successors in business under the same or any other style or name) of the one part and THE GOVERNOR OF THE PUNJAB (hereinafter referred to as the Governor) of the other part.

WHEREAS the firm/ company have been in the habit of receiving on account of their customers pay, pension, annuities, allowances or other payments from funds administered by or on behalf of the Governor including pensions payable on behalf of other Governments from the (Various official whose duty is to disburse such payments / Accountant General, Haryana), upon the production at the time of such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive and, in the case of a pensioner, also of a certificate of non-employment according to prescribed rules.

AND WHEREAS in order to save time and expense in obtaining payment of such sums the Governor has agreed to allow such payments to be from time to time made as they fall due without requiring the production of the said certificate save a certificate of non-employment according to prescribed rules signed by a representative of the firm/company upon being indemnified by the firm/company against any loss by reason of such payments aforesaid on account of any officer who may at the date of such payment be deceased and upon the firm/company entering into such an agreement as is hereinafter contained which the firm/company has agreed to do;

NOW THIS INDENTURE WITNESSETH THAT in pursuance of the said agreement and in consideration of the premises the firm/company for themselves and their successors hereby covenant with the Governor and his successors that so long as the Governor shall allow such payments as aforesaid to be made without requiring the production of the certificates hereinbefore referred to subject nevertheless as hereinafter provided the firm/company will within seven days from the time when they shall have received notice of the death of any customer for the receipt of or on whose behalf the firm/company may have received any such payments as aforesaid communicate the date of such death to the official for the time being responsible for the payments to such deceased person and

further that the firm/company will immediately after the expiration of the said period of seven days repay and refund to the Governor so much of any money which may have been received from 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 payments as the case may be to which deceased customer was entitled up to the date of his decease.

AND ALSO that if and whenever any change in the constitution of the firm shall happen whether by death or retirement of any member thereof or the introduction or occasion of a new member or members thereof or otherwise howsoever, the firm will on every such occasion within 7 days after the change shall have occurred give notice in writing to the Governor of the same having happened with full particulars thereof including the full name or names of any new member or members so introduced as aforesaid and in every case where any such introduction has taken place will as soon as may be hereafter on being so required by the Governor procure the new member or members introduced to enter into a fresh bond in the same form as these presents either alone or jointly with the original or remaining members of the firm;

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided. PROVIDED ALWAYS IT IS HEREBY FURTHER AGREED AND DECLARED that either the firm/company or the Governor shall be entitled to determine the arrangement hereby made on giving to the other 14 days notice in writing in that behalf and on the expiration of such 14 days this arrangement shall determine and the liability of the firm/company under the covenant herein contained shall cease in respect of any such payments as aforesaid made prior to that date. PROVIDED ALWAYS and it is hereby further agreed and declared that in the case of pensions the firm/company will according to prescribed rules once in every year furnish to the Governor of the Official or officials/ Accountant General, responsible for the payment of such pension/Punjab a certificate by one of the persons prescribed by the said rules of the life of each pensioner whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself, AND ANOTHER THAT nothing herein contained shall be deemed to preclude the Governor or any of the said official whose duty it is to make such payments as aforesaid /the Accountant General Haryana form requiring the production of certificates in proof of life of any particular person or persons entitled to receive such payments as aforesaid if the Governor or such officials /the Accountant General shall deem it necessary nor shall the firm's/company's arrangement made by these presents be deemed to be thereby terminated. In witness whereof the said parties have hereunto set their respective hands and seals the day and year first above written.

APPENDIX - 11*[Referred to in note 2 below P.F.R. 5.7]***Memorandum of instructions for deduction of income-tax and super tax from salaries, etc.**

1. **Important changes in the Income-tax law.**— The attention of all persons responsible for paying any income chargeable under the head “salaries” is invited to the changes introduced by the Indian Income-tax (Amendment) Act, 1939, to sections 4, 7, 10 and 18 of the Indian Income-tax Act, 1922, and to the withdrawal of the exemption from tax on leave salaries and leave allowances paid in the United Kingdom or in any Colony.
2. **Basis of charge.**— Previously the basis of assessment in respect of any amount chargeable under “salaries” was the actual amount paid, but this has now been changed and the present basis is the salary paid to a person or due to him, whether paid or not. An advance by way of loan or otherwise of income chargeable under the head “salaries” is deemed to be salary due on the date when the advance is received.
3. **Super-tax also to be deducted by employer.**— The responsibility for deducting tax at the time of payment of salary has been extended to cover super-tax as well as income-tax.
4. **Rates of tax for persons resident in India.**— In the case of an employee, who is resident in India, Income-tax and Super-tax must be deducted at a rate representing the average of the rates applicable to his estimated total income under the head “salaries” Special attention is drawn to the fact that the system of rates for income-tax has been changed and now follows that which has always been in force for super-tax.
5. **Non-resident employees.**— In the case of an employee, who is not resident in India, Income-tax should be deducted at the time of payment at the maximum rate and super-tax at the rate or rates applicable to his estimated income under “salaries”.
6. **Salaries (and leave salary) paid abroad but earned in India.**— The salary (including leave pay but excluding pension payable outside India) of an employee whether resident or non-resident, is deemed to accrue or arise in India, wherever paid, if it is earned in India, also where “salary” earned in India is payable outside India to allowance in respect of that payment will be made in computing the income of the employer, unless tax has been paid thereon or deducted there from under section 18.
7. **Withdrawal of exemption of leave salary paid abroad.**— The notifications under sub-section (4) of section 60 of the Indian Income Tax Act, exempting from tax leave salaries and leave allowances paid in the United Kingdom or in any colony to Judges of the High Court, Chief Courts, etc., officer of Government and of local authorities to employees of companies and of private employers, have now been rescinded. Instructions in regard to the consequential arrangements to be made for deducting tax on such leave salaries and

leave allowances in the case of Government employees are being issued. Other employees are required to deduct tax in accordance with paragraph 4, 5, and 6 above.

- 7-A.** The pay which is for duty outside India and which is paid outside India is not taxable unless the recipient is resident and ordinarily resides in India in the year of receipt and he would get the exemption of Rs. 4500. No tax will be deducted at source in such cases.
- 8. Failure to deduct tax or to pay over the tax deducted.**— Any person responsible for paying “salaries” who does not deduct tax or after deducting fails to pay the tax as required will. Without prejudice to any other consequences which he may incur, be deemed to be in default personally in respect of the tax.
- 9. Items included under “salaries”.**— The following payments should be included under the head “salaries” for the purpose of deducting tax at source :-
- (i) House-rent allowance

(Note.— *The value of rent free quarters is also taxable under section 7: though the employer may not be legally bound to deduct tax from it, it will usually be more convenient to include this amount in the amount upon which the tax to be deducted from salaries computed and arrangements may be made accordingly.*)

- (ii) Any bonus, gratuity, fees commission, perquisites or other allowance or profit in lieu of or in addition to salary;
- (iii) Income-tax paid by the employer on behalf of the employees in respect of the salary;
- (iv) Payments due to or received by an employee in connection with the termination of his employment consisting of employers contribution and interest, unless the payment is made solely as compensation for the loss of employment and not by way of remuneration for past services.

This does not, however, apply to—

- (a) any payment from a provident fund to which the Provident Funds Act, 1925, applies;
 - (b) any payment from a recognized provident fund under Chapter IX-A of the Income Tax Act, if such payment is exempted from payment of income tax under that Chapter;
 - (c) any payment from an approved superannuation fund under Chapter IX-B of the Income Tax Act made on the death of a beneficiary or in lieu of, or in commutation of an annuity, or by way of refund of contributions of the death of a beneficiary or on his leaving the employment in connection with which the fund is established.
- 10. Life Insurance premiums, provident fund and other contributions.**— Rebate of income tax (but not super-tax) calculated at a rate representing the average of the rates of income tax applicable to the total income of the employee is admissible in respect of the following deductions, contributions and premiums, subject to the condition, that the

aggregate of the total sums exempted shall not exceed in the case of an individual $\frac{1}{6}^{\text{th}}$ of the total income before deduction of the allowance of earned income or Rs. 6,000 (Rs. 12,000 in the case of a Hindu Undivided Family) whichever is less—

- (a) Sums deducted from a Government employee's salary in accordance with the conditions of his service for the purpose of securing a deferred annuity to him or making provision for his wife or children;
- (b) Contributions to a recognized provident fund subject to the provisions of Chapter IX-B of Income Tax Act;
- (c) Contributions to a recognized superannuation fund subject to the provisions of Chapter IX-B of the Income Tax Act;
- (d) sums paid by the employee to effect an insurance on his life or on that of his wife or in respect of a contract for a deferred annuity on his life or on that of his wife. Before any rebate is given in respect of any of these sums, the employer should satisfy himself that it is properly due and if in doubt, should communicate with the Income-tax Officer. (See note on the examples below).

11. **Employees expenses.**— Tax is not payable in respect of any sum which the employee, by the conditions of his employment, is required to spend out of his remuneration wholly, necessarily and exclusively in the performance of his duty. The cost of travelling from a person's residence to his place of employment is not admissible. Except where the Income Tax Officer has agreed the amount to be allowed, income-tax and super-tax should be deducted on the gross income before deducting such expenses paid by the employee, who may claim the allowances either by adjustment of a later deduction or by refund at the end of the year when he is making his return of income.
12. **Fractions.**— In calculating the amount of tax payable the amount due on a fraction of a rupee of income should be neglected and in determining the amount of tax payable fractions of an anna less than six pies should be disregarded and fractions of an anna equal to or exceeding six pies should be regarded as one anna.
13. **Excess or deficient deductions.**— Any excess or deficiency arising out of any previous deduction of tax from the salary of a particular person can be adjusted at the time of any subsequent deduction of tax with reference to the salary paid to the same person. Such adjustments should not, however, be made from payments on or after 1st April in any year in respect of an excessive or deficient deduction prior to that date.
14. **Ready Reckoner and calculations of tax.**— A ready reckoner for the purpose of calculating the average rate chargeable on all income between Rs. 2,000 and Rs. 25,000 is available for sale of all authorized Government booksellers.
15. **Receipt to be given under section 62 of the Indian Income Tax Act.**— under section 62 of the Indian Income Tax Act, 1922, which requires that “ a receipt shall be given for any money paid or recovered under the Act” it is obligatory that the person from whose

salary tax is deducted should be given a receipt. Government have, however, been advised that a consolidated annual receipt for the tax deducted in the year would be sufficient compliance with the provisions of section 62. It has, therefore, been decided, in consultation with the Comptroller and Auditor- General that, in future, when deduction of income tax from salaries is made at source, the Disbursing Officers, i.e., Treasury Officer or Accounts Officers in the case of Gazette Officers, should issue to the person from whose salary income tax is deducted at source an annual consolidated receipt in the form prescribed below:-

Name of the Government employee _____

Deduction made at source _____

On account of income-tax _____

| Name of month | Amount of pay and allowances paid | Income-tax | Super-tax | Each year |
|---------------|-----------------------------------|------------|-----------|-----------|
| April | | | | |
| May | | | | |
| June | | | | |
| July | | | | |
| August | | | | |
| September | | | | |
| October | | | | |
| November | | | | |
| December | | | | |
| January | | | | |
| February | | | | |
| March | | | | |

Signature of Disbursing Officer _____

Designation _____

APPENDIX - 12
(Referred to in P.F.R. 5.9)

Extract of relevant provisions from section 60 (1) of the Code of Civil Procedure, 1908.

“60 (1) The following property is liable to attachment _____ in execution of a decree, namely, _____:-

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

* * * * *

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

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

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

* * * * *

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

* * * * *

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

Explanation III.— In clause (1) “appropriate Government” means:-

- (i) as respect any person in the service of the Central Government _____ the Central Government.
- (ii) as respects any other servant _____ the State Government.

Explanation IV.— For the purpose of this proviso, “wages” includes bonus and “labourer” includes a skilled, unskilled or semi-skilled labourer.

* * * * *

Note 1.— *The following declarations have been issued by the Central Government under clause (1) of the proviso to sub-section (1) of section (60) of the Code of the Civil Procedure:*

- (i) *The following allowances payable to any public officer in the service of the Government, or*
- (ii) *All kinds of conveyance allowances;*
- (iii) *All allowances granted for meeting the cost of:*
 - (a) *Uniform; and*
 - (b) *Rations;*
- (iv) *Allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities including hill stations;*
- (v) *All house rent allowance;*
- (vi) *Dearness allowance or any other allowance granted to provide relief against the increased cost of living;*
- (vii) *A foreign allowance or, frals de representation in the case of diplomatic missions, assigned to officers serving in ports abroad;*
- (viii) *Children Education Allowance whether described as such or as children educational assistance or in any other manner;*
- (ix) *All amounts paid by way of reimbursement of medical expenses.*

Note 2.— *Dearness pay which is really a part of the dearness allowance and is treated as pay for certain specific purpose only, is also exempt from attachment by order of a Court”.*

N.B. *Space indicated by “_____” and “* * *” have been left out, being not applicable.”*

APPENDIX - 13***CANCELLED***

APPENDIX - 14*[Referred to in note 3 to P.F.R. 8.3 and P.F.R. 15.2]***Procedure and Rules for the purchase of stores by all Departments and offices of the Government of Punjab.**

Preamble.— The main feature of these rules consists in the assertion of a definite preference for stores produced and manufactured wholly or partially in India, in general and the Punjab, if particular and of the utilization of the agency of the Punjab Stores Department in respect of purchases of stores by all departments of the State of Punjab.

(ii) The departments of State shall go in for products of cottage and small scale industries of the State of Punjab in preference to the manufactured goods of large-scale industries of equal standard even if the price of the former is higher but subject to a limit as may be fixed by the Government from time to time. The first preference shall be extended to the products of Government owned industries carried on in Government Work Centres, Industrial Co-operative Societies Jails Reformatory Settlements and Industrial Institutions and Schools in the Punjab.

(iii) For the development of Industries to the utmost extent the following order of preference shall be maintained consistent with economy and efficiency:-

(a) **In case of raw-material.—**

- (i) Raw material produced in the Punjab shall be purchased in preference to that produced in other State of India;
- (ii) Raw material produced in other States of India shall be purchased in preference to imported material.

(b) **In case of manufactured goods.—**

- (i) The products of cottage and small scale industries of Punjab shall be purchased in preference to the products of cottage and small scale industries of other States and the products of large scale industries.
- (ii) Articles manufactured in the Punjab shall be purchased in preference to articles manufactured in other States of India.
- (iii) Articles manufactured in other States of India shall be purchased in preference to imported goods.
- (vi) Articles of foreign manufacture held in stock in India shall be purchased in preference to items to be imported.
- (v) Articles manufactured abroad shall be imported in special cases only, when suitable Indian products are not available.
- (vi) in the case of articles manufactured abroad which have to be imported, preference will be given to the common wealth Countries.

- (i) In case of goods manufactured in India.— Care to be taken to purchase.— (ii) Articles manufactured in India from raw-material produced in India in preference to articles manufactured from imported material ; and
- (ii) Articles wholly or partially manufactured in India from imported material in preference to imported goods.

In pursuance of this policy the following rules are prescribed and except in the case of those stores and articles for the purchase of which special orders are issued by the Punjab Government, these rules shall be applicable to all purchases of stores made through the Punjab Stores Department and to all purchases of stores made by the Heads of Departments and other officers:-

Rule 1.— All articles covered under the definition of stores shall be purchased through the Punjab Stores Department except where otherwise provided in these rules, or elsewhere. (Annexure I).

Rule 2.— The purchase country-made machinery, imported machinery and equipment and all other stores available ex-stock in India shall be made through the Punjab Stores Department. Where value of machinery or stores exceeds Rs. 2 lacs and it is necessarily of imported origin, the tenders shall be invited through the Director-General of Supplies and Disposals.

Rule 3.— The indents on the Punjab Stores Department shall be placed as soon as allotment of funds is received and not held back till the close of financial year when there is always a great rush of indents which possibly cannot be coped with by the Punjab Stores Organization. Indents received after 5th February of each year shall not be entertained by the Stores Organization for arranging supply with in the current financial year as it ordinarily takes 6/8 weeks to finalize a purchase case.

Rule 4.— Indents with complete specifications and drawings in accordance with which the stores are required shall be placed with the Haryana Stores Department. If no specifications or drawing exist, the indenting officer shall indicate if stores of trade pattern are acceptable. In case of un-common items two approved samples or pattern shall be furnished for guidance. A reference to previous supply shall be made when the same stores are required again but in no case shall particular make or brand be insisted upon, as this restrict competition to the disadvantage of buying departments.

Rule 5.— (i) The Heads of Departments shall consolidate their normal and recurring requirements of stores or materials and place indents on the Controller of Stores in a consolidated form, but categorized as 'stores' as in Annexure I. In emergent cases direct indents from subordinate officers as nominated by Heads of Departments from time to time shall be entertained by the Controller of Stores.

- (ii) While placing the indents, the Indenting Officers shall certify that necessary funds exist to meet the liability and that competent sanction to the purchase has been obtained by them.

Rule 6.— Indenting Officers can indicate the time to be allowed to tenders for submission of their tenders. In case a material is to be specially imported, they should take into consideration the time required by various firms to obtain the prices from abroad.

Rule 7.— Tenders/quotations shall be invited by the authority competent to do so. Wherever it is not in the public interest to call tenders or quotations, the State Government in the Industries Department may dispense with procedure by an order in writing.

Explanation.— *The value of articles to be purchased without inviting tenders shall not exceed [Rs. 500]⁴ and the total value of such purchases made during financial year shall not exceed [Rs. 5,000].*

Rule 8.— (i) All indents valuing Rs. 2,000 or over shall be advertised by the Punjab Stores Department in the press in a consolidated tender notice. Copies of tender notices shall simultaneously be forwarded to make or their branch offices in India or accredited agents whose lists are sent by the indenting officer as also those suppliers whose addresses happen to be available on approved list of the Punjab Stores Department. It shall invariably be specified in the tender notice that the power is reserved to reject any or all the tenders received without the assignment of a reason. Further more, the tenders shall initial all corrections in the tender and non-compliance with this condition will render the tenders liable to rejection.

- (ii) The advertisement shall be issued and regulated in the manner prescribed by Government from time to time.
- (iii) The consolidated advertisements should be published regularly on the 15th and the last date of each month. Special advertisement, however, for emergent demands may be issued by the Controller of Stores from time to time.
- (iv) A period of one month from the date of publication shall be given for the receipt of tenders except in case of urgent demands where the period may be reduced to 2 weeks.
- (v) The tenders shall be collected in a locked box to be opened on the day fixed for the purpose.
- (vi) The tenders shall be opened by a panel of three Gazetted Officers of which two will be from the Department of Supplies and Disposals, Haryana and one from the State Vigilance Bureau not below the rank of Deputy Superintendent of Police. The department of Supplies and Disposals, Haryana will intimate to the State Vigilances Bureau the date fixed for opening of tenders at least a week in advance.
- (vii) If no officer from State Vigilance Bureau is available then the tenders may be opened by a panel of three gazetted Officers of the Department of Supplies and Disposals, Haryana.

- (viii) The tenders received till the fixed time and date will be opened by the panel of officers who shall sign all sheets in the tender forms and in the presence of such tenders who may be present at the opening.
- (ix) All samples received from the tenders shall be entered in a register and shall be properly secured, labelled and signed by the members of the panels.

Rule 9.— The tenders shall be submitted in a sealed cover duly super scribed giving the serial number of the tender and the date of opening and addressed to the Controller of Stores, Punjab.

Rule 10.— After the receipt of tenders comparative statement of rates shall be prepared by the Stores Department and forwarded to the indenting officer concerned for his comments where the decision cannot be taken independently by the Store Organization. The indenting officer shall return the tenders along with his comments within 2 weeks of their receipt.

Rule 11.— (i) Due consideration shall be given to the views of indenting officer and when it is not proposed to accept such recommendations the views of his next higher authority shall be obtained before rejecting his recommendations.

(ii) When it is necessary to accept tenders other than the lowest the Indenting Officer shall obtain the approval of the next higher authority before returning the tenders to the Controller of Stores.

(iii) In the Stores Purchase Organisation the powers for acceptance of tenders shall be exercised as may be approved by Government from time to time and above the limits so prescribed, prior approval of Government in the Industries Department, shall be obtained whose authority shall be final.

Rule 12.— (i) Normally earnest money shall be deposited by the tenderers with their tenders. As, however, this involves difficulties and a good deal of extra labour on the part of tenders, the alternative procedure of maintaining the approved list of contractors where they deposit appropriate permanent earnest money should be followed by the Punjab Stores Department.

(ii) When big firms do not comply with this requirement or certify that they have already deposited the security with the Director-General of Supplies and Disposals or are registered with that Organisation, the question of foregoing the earnest money or of asking the firms to deposit it immediately may be gone into in individual cases. Tenders of big firms should not be rejected merely because they do not deposit earnest money along with the tenders. The officer competent to accept the tender shall be competent to waive this condition.

(iii) To arrange supply of stores valuing less than Rs. 2,000 where quotations are invited, the tenders shall not ordinarily be required to furnish earnest money if the authority inviting the quotations is satisfied as to the financial position of the firm.

Rule 13.— Samples wherever required shall be submitted so as to reach the Controller of Stores by the date and time fixed for the opening of tenders.

Rule 14.— In case of large variety of materials for which rigid standards cannot be laid down, the alternative approved brands of various makers shall be specified in the tender notices and purchases made direct from the manufacturers, or their accredited agents representatives or stockiest rather than from the retailers.

Rule 15.— When bulk supplies are arranged the approximate delivery period for part supplies shall be indicated in the Schedule and the tenderers called upon to intimate whether they will adhere to it. They may, however, be given the option to vary the delivery dates slightly.

Rule 16.— Revised or late tenders/quotations shall not be considered, but where it is deemed necessary, in view of the rates quoted within time being high or otherwise not acceptable, all the tenderers and other known suppliers shall be given an opportunity to requote in sealed covers by a fixed date.

Rule 17.— (1) When the suppliers are required to quote on the prescribed tender forms, the following tender fee shall be charged namely:-

| | | |
|------|---|-----------|
| (i) | Where the estimated value of the order is up to rupees one lac. | Rs. 25.00 |
| (ii) | Where it is above rupees one lac. | Rs. 50.00 |

Where the tender forms are sent by post an additional fee rupees five shall be charged.

(2) These shall be available for sale at the following places or any other place which may be notified from time to time:-

| | |
|-------|---|
| (i) | at the office of the Controller of Stores, Punjab, Jullundur, |
| (ii) | at the offices of the District Industries Officers in Punjab; |
| (iii) | at Government Art Emporium, New Delhi; |
| (iv) | at Arts and Crafts Emporium, Patiala. |

(3) The Tender fee shall not be refundable under any circumstances.

OTHER MODES OF PURCHASES BY THE PUNJAB STORES DEPARTMENT

Rule 18.— Limited Tender System.— (a) By inviting quotations from a large number of registered firms.— This system shall be adopted only for immediate requirements of stores and the emergency shall be established and certified by the indenting officer in writing and unless competitive tenders from, at least 6 firms are received the quotations shall be rejected. If the demand happens to be very urgent the authority, next above the indenting officer, may be consulted before rejection, and if that authority recommends that the purchase be effected on the basis of the number of tenders received and certifies that the rates in tender proposed to be accepted are reasonable, suitable action shall be taken in the Punjab Stores Organization after referring the matter to the authority next above that ordinarily competent to sanction purchase.

The financial power of officers of Punjab Stores Department for calling such quotations shall be determined and fixed by Government from time to time.

Note.— *This rule will not apply to purchases effected in routine on the basis of quotations where the cost of stores does not exceed Rs. 2,000 and which indents are not advertised.*

- (b) **By obtaining tenders from one firm in case of articles of proprietor nature (single tender system) available from one source.—** Articles of proprietor nature shall be purchased according to financial powers delegated to officers, after obtaining a certificate from the manufacturers or sole agents that the rates quoted by them are identical to those approved by the Director-General of Supplies and Disposals or they would quote to that Organisation or to any other State in the country.
- (c) **By negotiation with Government Institutions.—** Purchases can be effected by negotiations from Government Institutions by the Punjab Stores Department to the extent of powers that may be delegated to officers of that Department by competent authority from time to time.
- (d) **By negotiation with private in case of emergencies.—** This system shall be adopted very sparingly indeed, and in emergencies, and when it becomes necessary to do so, the attention of the authority next above the authority ordinarily competent both in the Indenting Department and in the Stores Purchase Department shall be drawn to this case before doing so. Such powers shall be exercised as delegated to officers of Punjab Stores Department from time to time.
- (e) **By purchase committees approved by Government from time to time.—** Where it is not possible to obtain competitive tenders or quotations or to lay down comprehensive and complete specifications, the purchases shall be made by purchase committee as may be appointed by the competent authority from time to time.

Note.— *Approval of Government, in the Industries Department, whose authority shall be final, shall be obtained in the cases where amount involved exceeds the powers delegated to the officers of the Stores Purchase Department under the above Rule.*

POWERS OF DEPARTMENT FOR LOCAL PURCHASES

Rule 19.— The officers of the Punjab Government shall exercise such powers in the matter of local purchase of stores as may be delegated to them by the State Government from time to time.

Rule 20.— The Punjab Stores Department shall arrange rate contract for as many articles of common use as possible after inviting open tenders in the manner laid down above.

PRICE PREFERENCE

Rule 21.— (a) The existing policy to grant 15 per cent price preference to small –scale and cottage industries of the State over :-

- (i) Large-scale Industries of the Punjab and other States.
 - (ii) Small-scale and cottage industries of other States; shall continue till further orders of Government.
- (b) When tenders are called for an article and the lowest rate which is being accepted does not happen to be of an industrialist at Chandigarh, 50 per cent of purchases shall be made from the Chandigarh industrialist provided he is prepared to effect supplies at the rate of such lowest tender. If, however, more than one Chandigarh industrialist tenders, 50per cent of purchase shall be made from the lowest tenderer amongst them, provided he is prepared to effect the supplies at the rate of lowest tender. This will apply only to articles manufactured in Chandigarh. There shall of course, be no relaxation in specifications in according preference to Chandigarh industrialists in the manner given above.

Rule 22.— (i) (a) All articles purchased through the Punjab Stores Department shall before acceptance be subject to inspection of the Stores Inspection Officer or such other officer or indenting officers as may be authorized by the Controller of Stores, Punjab, in this behalf. No payment for goods supplied shall be made unless the stores are inspected and passed for acceptance as laid down in each contract. The inspection officer shall certify that the stores received conform to the prescribed specifications or tests, or quality and are correct in No. and weight, etc. as the case may be.

- (b) The super inspection of stores already inspected may also be carried out at the discretion of the Director Supplies and Disposals, Haryana on receipt of any complaint with regard to the fairness of inspection.
- (ii) 90 per cent payment shall be made to the suppliers immediately on production of:-
- (a) an inspection note signed by an officer of the Stores Organization under the seal of his office which should clearly indicate that the goods were sealed in his presence in token of acceptance, and
 - (b) Railway receipt indicting that the consignment has been booked at Railway risk.

- (iii) In a few cases like chemicals glassware, crockery and inflammable liquids, etc., the Railway may not book the consignments at their risk for want of elaborate packing. In such cases the supplier may choose to send the consignments duly insured and whenever this is done 80 per cent payment may be allowed even if the railway receipt is at owner's risk as losses in such cases can be recouped from the insurance companies.
- (iv) The disbursing officer shall be responsible to see that balance payments to suppliers are positively made within 30 days of goods by consignees, correct to the specifications as laid down in the order of within such time as agreed to and prescribed by the Punjab Stores Department in individual cases.
- (v) In the case of machinery where its satisfactory working is required to be examined payment should be arranged immediately on satisfaction about the conditions of the machinery and in no case later than 3 months if it is to be set up and tested.
- (vi) When the payment is not cleared within the prescribed period, the Heads of Departments will be personally responsible to report the cases explaining clearly the reasons of delay to the Administrative Secretary who in turn shall inform the Minister-in-charge of his Department. Where delay in payment is more than one month over and above the prescribed maximum limit, the Administrative Secretaries shall personally explain the reasons to the Minister-in-charge of their respective Departments concerned as well as to the Chief Minister.

Rule 23.— Where the Punjab Stores Department arranges a rate or running contract the indenting officers in the State shall be under contractual obligations to draw their requirements of these articles in terms of the rate or the running contract and no indent shall be sent either to Controller or Stores or supply arranged of such items, even of slightly varying specifications, direct from the market.

Rule 24.— Orders placed by the Punjab Stores Department shall not be cancelled or terms and particulars thereof modified by indenting department except to the extent as may be approved by the Punjab Stores Department in writing in each case.

Rule 25.— In case where there is delay on the part of contractors in the supply of stores and articles supplied do not conform to the samples and specifications, the Punjab Stores Department with the prior approval of Government in the Industries Department, whose authority shall be final, may impose a penalty subject to the conditions contained in the agreement executed in each case. The penalty so imposed will be recoverable from the security of the contractors deposited with the Punjab Stores Department their pending bills or both.

Rule 26.— The Punjab Government in the Industries Department in consultation with the Finance Department where necessary may sanction a departure from these rules in any individual case if the interests of the public service so require. All applications for sanction to such departures should be made through the Administrative Department concerned.

The opinion of Punjab Stores Department shall, however, be obtained before sanctioning such purchase.

Rule 27.— Recoveries made from contractor on account of:-

- (a) Delay in supply of stores, and
- (b) Excess cost of the re-purchase;

shall in the first instance be credited to a suspense head. When the amount is eventually determined it shall be credited as revenues of the State as receipts of the Punjab Stores Department.

Rule 28.— (i) The Punjab Stores Department can make purchases of stores on behalf of local bodies, other State and Co-operative Societies, etc. on payment of 1 per cent departmental charges.

- (ii) The charges so recovered from local bodies. Other States etc. will be credited to the revenues of the State being receipts in respect of the Punjab Stores Department.

Rule 29.— The Punjab Stores Department will maintain a list of approved contractors. The registration of each contractor will be renewed in the succeeding year if his performance remains satisfactory, on payment of prescribed fee.

Rule 30.— The Punjab Stores Department is authorized to charge 1 per cent departmental notional charges or purchases effected and inspections carried out by it on behalf of other Punjab Government Departments. These notional charges are allowed for the purpose of preparation of financial review at the end of each financial year shall not actually be charged from non-commercial departments of the State.

Rule 31.— The officers of the Punjab Stores Department will exercise such powers in the matter of purchase of stores as may be delegated to them by the State Government from time to time.

Rule 32.— Tenders/Quotations for purchase of stores required for public service shall be invited on prescribed form (Schedule 'A' and Schedule 'B') at annexure II which have been approved by the Law Department of the State. The orders on the basis of tender's quotation shall be placed on forms at annexure III and IV.

Rule 33.— On receipt of emergent demand from the indenting officer the Directorate Supplies and Disposals shall place repeat order on the same firm on which a supply order has already been placed. The repeat order will be subject to the following conditions, namely:-

- (i) a period of two months should not have expired since the placing of initial order;
- (ii) the quantity for which the repeat order can be placed should not be more than that had been ordered in the initial order;

- (iii) a certificate of reasonableness of rates has been furnished by the Indenting Officer to the effect that there has been no down ward trend of the prices since the placing of the initial order;
- (iv) the indenting Department has furnished adequate reasons for placing the repeat order indicating as to why Indenting Officer could not anticipate his requirement in the first instance (when the original indent was placed);
- (i) the demand for repeat order shall be ready within 45 days from the date of original supply order so that Directorate of Supplies and Disposals could complete the remaining formalities within fifteen days and repeat order could be issued within two months from the date of the original supply order;
- (vi) the sanction for repeat order shall be accorded by the Director/Deputy Director/Assistant Director Supplies and Disposals according to the financial powers delegated to them;

Provided that no repeat order shall be placed in following cases, namely:-

- (i) in cases where the original purchase was made on basis of short term quotations or on the basis of spot purchase.
- (ii) in cases where the original order was placed after ignoring lower offer on account of long delivery period or for want of Test Report/ Tested samples.
- (iii) in cases where the original quantity of the indent subsequently reduced without recording any reason the quantity was reduced as to bring the purchase within the purview of the special purchase Committee (Lower).

ANNEXURE - I**List of the goods which should come within the definition of the term “stores”****TRADE GROUPS**

| | |
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| 1. | Chemicals— |
| | (a) Acids Mineral. |
| | (b) Heavy Chemicals. |
| | (c) Fine Chemicals (Including Acids Organic). |
| | (d) Explosives. |
| | (e) Soap. |
| | (f) Other Chemicals Composition. |
| 2. | Paint— |
| | (a) Paints. |
| | (b) Enamels. |
| | (c) Varnishes. |
| | (d) Pigment and other colours. |
| | (e) Solvents. |
| | (f) Other Miscellaneous Paint Stores |
| 3. | Resins and lacs. |
| 4. | Gases. |
| 5. | Spirits, Alcohol and Alcoholic Products. |
| 6. | Petroleum, Mineral Oils and Lubricants— |
| | (a) Aviation Spirit. |
| | (b) Motor Spirit. |
| | (c) Kerosene Oil. |
| | (d) Fuel Oil. |
| | (e) Lubricating Oil. |
| | (f) Greases, Fats and Wax excluding sealing wax. |
| 7. | Vegetable Oil. |
| 8. | Silk and Silk Textiles. |

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| 9. | Woolen and Woolen Textiles |
| 10. | Jute and Jute Products (excluding Tentage). |
| 11. | Tent Components, Bamboos, Mallets, Pins, etc., for Tents. |
| 12. | Leather and Leather Products— |
| | (a) Footwear, all kinds (including Canvas and Rubber Shoes). |
| | (b) Hides Raw and Tanned. |
| | (c) Other Miscellaneous Leather Products. |
| | (d) Tanning Materials. |
| 13. | Timber— |
| | (a) Timber, Log Form. |
| | (b) Timber, Squares. |
| | (c) Timber, Scantlings and Sawn sizes. |
| 14. | Wood-ware— |
| | (a) Half-wrought Timber. |
| | (b) Plywood. |
| | (c) Other wood-were. |
| 15. | Motor Vehicles (Excluding Tyres and Tubes). |
| 16. | Rubber Goods— |
| | (a) Tyres and Tubes. |
| | (b) Other Rubber Goods |
| 17. | Asbestos Cement Sheets and other cement products. |
| 18. | Road Dressing Materials— |
| | (a) Asphalt. |
| | (b) Tar. |
| | (c) Other Road Dressing Materials. |
| 19. | Drawing and Craft Paper. |
| 20. | Glass and Glass Products— |

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| | (a) Glass Sheets. |
| | (b) Glass-ware. |
| 21. | Medical Stores— |
| | (a) Drugs. |
| | (b) Dressings— |
| | (c) Surgical Instruments |
| | (d) Hospital Appliances. |
| | (e) Hospital Furniture. |
| 22. | Photographic and Cinematographic Equipments. |
| 23. | Miscellaneous— |
| | (a) Crockery, Cutlery and Enamel-ware |
| | (b) Fire Fighting Equipments, Hoses, Pumps, Fire Extinguishers, Refills, etc. |
| | (c) Brushes. |
| | (d) Clocks and Watches |
| | (e) Door and Window fittings. |
| | (f) Other items |
| 24. | Hand tools. |
| 25. | Hardware (Kettles, Utensils, Rat Traps, Hot Water Boilers Domestic, etc.) |
| 26. | Steel Tool and Alloy Wire Ferrous. |
| 27. | Steel sections. |
| 28. | Pig Iron. |
| 29. | Metal and Wire Non-Ferrous. |
| 30. | Scientific Stores— Scientific Instruments, Apparatus and Appliances. |
| 31. | (i) Electrical— |
| | (a) Ceiling, Table and Cabin Fans. |
| | (b) Exhaust Fans and Air circulators. |
| | (c) Lamps |

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| | (d) Motors. |
| | (e) Transformers. |
| | (f) Electric Batteries and Cells (Other than Dry Cells) |
| | (g) Dry Cells. |
| | (h) Electrical Instrument and Meters. |
| | (i) Cables and Wires (Other than proper insulated Cables) |
| | (j) Paper Insulated Power Cable. |
| | (k) Electrical Lifts. |
| | (ii) Other Electrical Fittings and Accessories |
| 32. | Mechanical Engineering— |
| | (a) Internal Combustion Engines. |
| | (b) Other Industrial Engines |
| | (c) Pumping Sets, Motor Driven. |
| | (d) Deep-well Turbine Pumping Sets. |
| | (e) Pumping Sets, Engine Driven. |
| | (f) Air Compressors. |
| | (g) Earth Moving Machinery and Spares. |
| | (h) Structural Steel Work |
| | (i) Steel Casting. |
| | (j) Tea, Oil, Rice, Dal, Flour and Sugar Machinery. |
| | (k) Road Roller. |
| | (l) Industrial Boiler, other than Tar Boiler. |
| | (m) Tar Boiler. |
| | (n) Concrete Mixers. |
| | (o) Bicycles, Sewing Machines, Weighing Machines and Netting Machines |
| | (p) Bolts, Nuts, Rivets and Washers. |
| | (q) Screws Wood, Machines and Coach. |
| | (r) Hurricane Lanterns and Incandescent Lanterns. |

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| | (s) Water fitting G.I. Bends, Tees, Sockets, Cock Sluice, Valves, Water Meters, etc. |
| | (t) Welding Electrodes. |
| | (u) Ball Bearings. |
| | (v) Other Mechanical Engineering items. |
| | (w) Tractors and their implements. |
| 33. | General Engineering— |
| | (a) Surface Coated Flexible Abrasives. |
| | (b) Refractories. |
| | (c) V.Belting. |
| | (d) Other Belting |
| | (e) Belting Accessories. |
| | (f) Asbestos Products, other than packing (excluding asbestos-cement products |
| | (g) Asbestos packing and joining materials. |
| | (h) Expended metal. |
| | (i) Wire Gauze and Netting. |
| | (j) C.I. Pipes and specials |
| | (k) A.C.C. Pipes, Collars and Poles. |
| | (l) Casing, Housing and slotted pipes for Tube-well Irrigation, |
| | (m) Pins, Split, Taper, Cotter, etc. |
| | (n) Other Items including Steel Furniture, steel Drums, etc. |
| | (o) Sewage fittings and other drainage items. |
| | (p) Surface boxes, manhole covers, vent shafts, distance marks. |
| | (q) Door Fittings. |
| 34. | Vehicles— |
| | (a) Trucks. |
| | (b) Buses. |

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| | (c) Cars, Jeeps and Station Wagons. |
| | (d) Trailers. |
| 35. | Steel Pipes and Fittings. |
| 36. | (i) Workshops Machinery (other than machine tools). |
| | (ii) Machine Tools. |
| 37. | Miscellaneous— |
| | (a) Foodstuffs and forage. |
| | (b) Mathematical, Survey and Scientific Instruments. |
| | (c) Straw, Firewood and Charcoal. |
| | (d) Road Metal, Stone, Marble and Lime |
| | (e) Cotton textiles and Iron and Steel. |
| 38. | Radio Equipment. |
| 39. | Agricultural Equipments and Implements. |
| 40. | Tractors. |
| 41. | Well Boring Plant. |
| 42. | Tractor drum equipments. |
| 43. | Line equipments |
| 44. | E.I. Goods, Empty Tins, utensils, etc. |
| 45. | Electrical. — Electrical heaters, Electric screens, iron clad switches, copper tape, air conditioning plant, wheat stones, bridges, earth meggar, series resistance box, steel poles, incubators autoclaves, electrical carpet cleaners, carbon rheostat meggar insulation tests, chick tester; ammeters; electrical accessories such as batton holders; tumbler switches; plug bracket-holder, key holders, pendant holder; lamp locks for bracket holder, tape, ceiling roses, cut outs floniscent tubes. |
| 46. | (a) Sound equipments. |
| | (b) Projectors. |
| | (c) Screens. |

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| | (d) Amplifiers. |
| | (e) Loud-speakers. |
| | (f) Trans-receivers, etc. |
| 47. | Weighing bridges and scales. |
| 48. | Lawn mower and bullock mower. Handcuffs and repairs of handcuffs. |
| 49. | Dental chairs. |
| 50. | Rubber goods— |
| | Rubber belting |
| | Hair belting. |
| | Belt fasteners. |
| 51. | Cotton— |
| | Woolen Yarn. |
| | Cotton Yarn |
| | Cotton |
| 52. | Insecticides— |
| | Insecticides. |
| | Pesticides. |
| | Fungicides. |
| 53. | Scientific goods— |
| | Biological goods |
| | Zoological goods |
| | Models and Charts. |
| | Geographical apparatus. |
| 54. | Chemicals— |
| | Phenyle |
| 55. | Wooden Furniture— |
| | Office furniture. |
| | Door Shutter Plywood Sitapur. |
| | Mathematical and survey equipment. |

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| | Tarapaulins. |
| | Laboratory equipment, cotton waste, munj ban, oil-seed. |
| 56. | Miscellaneous— |
| | Stone Pillars |
| | Chicks. |
| | Mulberry baskets. |
| | Pilchi. |
| | Sport goods. |
| | Door mats. |
| | Bamboos. |
| | Bamboos jhandies. |
| | Recanning of Chair |
| | Cane and Cane Till. |
| | Fire Clay and bricks |
| | Plastic pipes. |
| | Bed pan and wash up sinks, slab urinals. |
| | Earthern posts |
| | Gymnastic articles. |
| | Sheets and plates. |
| | Gypsum stone. |
| | Umbrellas. |

ANNEXURE - II
TENDER FORM
CONTROLLER OF STORES, HARYANA
Instructions to Tenderers

1. Quotations must be enclosed in a properly sealed envelope addressed to the Controller of Stores, Punjab, by designation and not by name. The quotations must be super-scribed "Quotations for the supply of _____ during the year _____ as called for in tender notice, dated _____". The quotations must reach the Controller of Stores, Punjab before _____ a.m. /p.m. of the date mentioned in the tender notice.
2. In the event of the quotations being submitted by a firm it must be signed separately by each member thereof, or in the event of the absence of any partner it must be signed on his behalf by a person holding a power-of-attorney authorizing him to do so, or in the case of a company the quotations should be executed in the manner laid down in the said company's Articles of Association. The signatures on the quotations should be deemed to be authorized signatures.
3. All the columns of the quotation form shall be duly, properly and exhaustively filled in. The rates and units shall not be over written. Quotations shall always be both in the figures and words. The words "No quotation" should be written across any or all of the items in the schedule for which a tenderer does not wish to tender.
4. Any omission in filling the columns of "units" and "rates" shall altogether debar a quotation from being considered.
5. All corrections must be signed by the tenderers.
6. Samples must be sent of all items quoted for even when specification or descriptions are laid down. Such samples must be sent freight paid or delivered free to the Controller of Stores, Punjab. Each sample should, bear a sealed label marked with the tenderer's name and address and reference to the item number in the schedule. All instructions regarding the samples specified in the notice should be complied with. All samples except those against accepted quotations must be removed by the supplier on a date to be specified by the Controller of Stores, Punjab, failing which the samples will become the property of Government and no claim, therefore, will be considered. Loss of samples or damage or wear and tear or injury by testing exposure, experiment, etc., shall be no ground for compensation in any form.
7. The tenderers shall deposit earnest money in the form of Call Deposit receipt pledged to the Controller of /Stores, Haryana as under:-
 - (i) Where the estimated value of purchase is upto Rs. 20,000. (Rs. 500).
 - (ii) Where the estimated value of purchase is between Rs. 20,001 and Rs. 2 lacs (Rs. 1,000).

(iii) Where the estimated value of purchase is above Rs. 2 lacs (Rs. 2,000).

The earnest money must accompany the tender form without which offer will not be considered except in special circumstances if it is considered essential to accept an offer without earnest money in the Government interest, and in such a case reasons for so doing shall be recorded in writing. The said amount will be regarded as forfeitable to Government if the successful tenderer fails, within the time fixed by the Controller of Stores, either to sign the contract on terms contained in the invitation for tender, its tender form and quotation form and conditions of contract referred to in the invitation of tender or to deposit security referred to in clause 8 below.

8. The successful tenderers shall be required to deposit security for due performance of the contract in the form of Call Deposit receipt pledged to the Controller of /Stores, Haryana as under:-

- (i) Where the value of the supply order or the estimated value of Rate contract is upto Rs. 20,000. (At the rate of 5 per cent).
- (ii) Where the value of the supply order or the estimated value of Rate contract is above Rs. 20,000 (2 per cent of the amount of the order subject to a minimum of Rs. 1,000 in the form of Deposit at Call Receipt.)

In case the security exceeds Rs. 10,000 additional amount (over and above Rs. 10,000) can also be deposited by the tenderers in the form of Bank Guarantee on any Scheduled Bank valid for a period of 6 months or more from the date of expiry of the stipulated delivery period. The currency period of the Bank Guarantee shall be extendable if so desired by the Controller of Stores, Haryana. The Earnest money will be adjustable towards security.

- 9. The Controller of Stores, Punjab, will have the right of rejecting all or any of the quotations without assigning reasons.
- 10. No tender will be considered unless and until all the documents are properly signed.
- 11. The quotation will be regarded as constituting an offer or offers open to acceptance on whole or in part or parts at the discretion of Controller of Stores, until the _____.
- 12. In the event of tender being accepted the quotations will be converted into a contract which will be governed by the conditions in pages 3 to 7 read with these instructions.

Read and accepted.

Signature of the Tenderer's.

I/We hereby quote to supply the goods and materials specified in the underwritten schedule in the manner in which and within the time specified as set forth in the conditions

of contract at pages 3 to 7 at the rates given in the schedule below. The conditions on pages 3 to 7 will be binding upon me/us in the event of the acceptance of my/ our tender.

I/We herewith enclose deposit receipt for a sum of Rs. _____ as security money and should I/We fail to execute an agreement embodying the said conditions and deposit security as laid down in the form within 10 days of the acceptance of my / our tender. I/We hereby agree that the above sum of security money shall be forfeited to the Controller of stores, Punjab.

SCHEDULE - A OF RATES

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|--------|-------------------------------|------------------------|--------------|------|---------|--|
| Sr. No | General description of stores | I.S. specification No. | Tenders rate | Unit | Packing | Name of actual manufacturer and country of manufacture |
| | | | | | | |

“E. & O.E.

All rate for delivery for_____

Dated the_____ day of _____ 19____

Signature_____

Address_____

N.B.— Please do not forget to fill in all the above columns.

SCHEDULE - B**CONDITION OF CONTRACT**

1. This contract is to last from _____to _____but in the event of any breach of the agreement at any time on the part of the contractor, the contract may be terminated summarily by the Controller of Stores, Punjab (India), without compensation to the contractor.

Any change in the constitution of the firm shall be notified forthwith by the contractor in writing to the authority sanctioning the contract and such change shall not relieve any former member of the firm from any liability under the contract.

Now new partner/ partners shall be accepted into the firm by the contractor in respect of this contract unless he/they agree to abide by all its terms, conditions and deposit with the officer sanctioning the contract a written agreement to this effect. The contractor's receipt or acknowledgement or that of any partners subsequently accepted as above shall bind all of them and will be a sufficient discharge for any of the purposes of the contract.

2. The contractor will supply nothing but genuine articles, e.g., _____described in column 2 of Schedule. A, from time to time in such quantities as may be entered in the indents sent at the rates set forth in column 3 of Schedule A for use in offices/Institutions/ Departments under the administrative control of Government of the Punjab, as may be

required by the Indenting Officers, mentioned in Schedule C hereto annexed on behalf of the government Requisition from Officers, not mentioned in Schedule C hereto annexed should before compliance be sent in original to the controller of Stores, Punjab, for instructions and the officer concerned advised accordingly. No guarantee can be given as to the quantity which will be ordered during this period. But the purchaser undertakes to order from the contractor all stores as detailed in the Schedule A which he requires to purchase, except that he reserves to himself the right of placing the contract with one or more contractors as he may think fit and in consideration of this undertaking by Government the contractor binds himself not to revoke this contract during the said period. The quantities of stores given in the tender are approximate, only.

3. The articles to be supplied under this contract will be of the quality equal and answerable in every respect to the specifications given to the list accompanying with the tender and approved by the Controller of Stores, Punjab. The contractor shall be responsible for all complaints as regard the quality. In case of dispute regarding quality of articles, the decision of the Controller of Stores, Punjab, will be final and binding on the contractor. It will be open to the Controller of Stores, to send samples submitted by the tenderer/contractor to any laboratory for chemical analysis and the cost thereof will be borne by the tenderer/Contractor.
4. The Controller of Stores, Punjab, may, by notice in writing call upon the contractor to supply additional articles to serve as sample, and upon such notice in writing the contractor shall at his own cost be bound to supply additional samples, such additional samples being in all respects of the same quality as the sample first supplied.
5. The contractor will be responsible for damage or loss in transit and replace goods broken or lost within 10 days from the date of notice thereof.
6. Unless when specially ordered otherwise in the order accompanying the indent all goods must be dispatched within 14 days of the receipt of indent by the contractor.
7. Conditions as to time for performance whether laid down herein or in any indent shall be always regarded as the essence of the contract.
- 8.(a) The Controller of Stores, Punjab, or the Assistant Controller of Stores or any of the experts attached to the Industries Department of the Punjab or the Indenting Officer or any other officer or person duly authorized in writing by the Controller of Stores, Punjab shall have the power to inspect the stores, before, during or after manufacture, collection, dispatch transit or arrival and to reject the same or any part or portion after the written approval of the Controller of Stores, Punjab, if he or they be not satisfied that the same is equal or according to the sample submitted by the contractor. The contractor shall not charge or be paid for supplies rejected as above and such supplies shall be removed by the contractor at once and at his expense. He shall neither claim nor be entitled to payment for any damage that rejected supplies may suffer from any harm whatsoever incidental to a full and proper examination and test of such supplies. Government shall be under no

liability whatever for rejected supplies and the same will be at the contractors risk. Rejected supplies shall be removed by the contractors within 10 days after notice has been issued to him of such rejection, and failing such removal rejected goods will be at contractors risk and Government may charge the contractor rent for the space occupied by such rejected goods.

- (b) Super inspection of stores, already inspected may also be carried out at the discretion of the Director Supplies and Disposals, by such officer as may be authorized by him. The provisions of conditions 8(a) will apply mutatis mutandis to the super inspection also.
- 9. The contractor shall provide without any extra charge all materials, tools, labour and assistance of every kind which the aforesaid officer may consider necessary for any test or examination which he may require to be made on the contractor's premises and shall pay all cost attendants thereon. In the case of stores inspected at maker's premises the maker shall provide all facilities including testing appliances, for making necessary tests other than special test or independent tests. Failing the facilities at his own premises for making the tests the contractor shall bear the cost of carrying out tests elsewhere. The contractor shall also provide and deliver free of charge at such place as the aforesaid officer may direct such materials as he may require for tests by chemical analysis or independent testing machine. If for the purpose of determining the quality of stores the aforesaid officer finds it necessary to have the stores tested at the test house or laboratory, expenses incidental to the test shall be borne by the contractor. On the failure of the contractor to pay the expenses within ten days of the receipt of intimation in this behalf from the inspecting Officer, the Controller of Stores, shall have the right to deduct the amount from the security deposited by the contractor and if the amount so deducted is not deposited within 10 days, the Controller of Stores, may treat the default as a breach of the agreement and proceed under clause (i) of the agreement without further notice. Further, the aforesaid officer shall have the right to put all articles or materials to such tests as he may think proper for the purpose of ascertaining whether the same are in accordance with the specifications of sealed sample mentioned in the tender and to cut out or off/or destroy a portion not exceeding 2 per cent from each delivery for such purpose the quantity so cut out or off and /or destroyed as aforesaid shall be replaced by the contractor free of charge.
- 10. Packing cases, containers, gunny packages, etc., which may be used for purposes of packing and which are delivered with stores will not be returned and paid for unless specially stipulated, and then at contractor's expense.
- 11. Unless otherwise specified in a requisition, bills for the whole of the goods referred to in each indent in triplicate, will be prepared and submitted by the contractor to the consignee for direct payment under intimation to the Stores Purchase Officer, Punjab. The full amount will be paid on receipt of stores in good condition after their verification as regards specification, etc.

Should the payment of any bill be not made within three months from the date of its submission, the party to whom the bill was forwarded should be addressed first. Failing satisfaction, the matter should be reported to the Controller of Stores, Punjab. All such complaints should give—

- (i) the number and date of the requisition;
 - (ii) the designation of the requisitioning officer;
 - (iii) the designation and address of the consignee;
 - (iv) the designation and address of the officer to whom the bill was sent by the contractor.
 - (iv) the number of the bill and date on which the bill was sent to the officer mentioned in
 - (vi) full reference to reminders if issued.
- 12.(i)** With every despatch of goods or material under this contract invoices, in triplicate, will be prepared by the contractor. Invoices, in duplicate, are to be sent by the contractor to the Indenting Officer, the duplicate to be returned by the Indenting Officer with the quantities or number received duly noted thereon and the third copy to be sent by the contractor to the Controller of Stores, Punjab, for record in his office.
- (ii) Railway Receipt will be forwarded to the consignee immediately after despatch of stores. Should any demurrage charges be incurred owing to delay on the part of the contractor in forwarding the railways receipt, the amount of such charges will be deducted from the bill.
 - (iii) The contractor shall despatch material "Freight paid" in all cases where there is for destination. In the event of their failure to do so a penalty of 5 per cent will be charged on the amount paid as freight by the Indenting Officer on their behalf.
 - (iv) The contractor will send to the Controller of Stores, Punjab, quarterly statement of the goods supplied under this arrangement in the following form :-

| Name of office | Indent No. | Names of articles | Quality or number supplied and to whom supplied and where | Value of supplies | Remarks |
|----------------|------------|-------------------|---|-------------------|---------|
| | | | | | |

- (v) All dispatches by rail will be made at Railway risk at the expense of the Indentor (except by firm who have quote rates for. anyplace in the Punjab) unless the indent or gives instructions to dispatch at owner's risk in which case all responsibility for loss in transit will be with the indent or.

This is subject to the condition that the materials are securely packed by the suppliers in sound containers and the consignment is accepted by the carriers without any adverse remarks as to the packing or the condition of the containers. In case of any adverse remark, the responsibility with the losses in transit will rest with the suppliers.

Subject to those conditions the contractor will not be entitled to charge or be paid for supplies broken, lost or damaged in transit. The Controller of Stores, Punjab, will be the authority to determine whether or not the breakage, loss or damage was caused through the contractor's negligence and the decision of the Controller of Stores, Punjab, or some other officer acting in his behalf shall be a final and conclusive against the contract. Such rejected supplies shall be removed by the contractor at his own expense.

- (vi) If, during the currency of the contract the specification of any article or articles to be supplied thereunder be changed the contractor shall continue to comply with demands for the supply of the said article or articles in accordance with the new specifications at a rate to be mutually agreed to in writing at the time of such change and in default of such agreement the contract in so far as it relates to the said article or articles under respect of which no agreement has been arrived at, shall terminate but no such change shall affect the supply of any other articles under the contract or entitle the contractor to any compensation.
- 13.** In the event of withdrawal or discontinuance of any article or articles and consequent ceasing of or reduction in demand the contractor shall not be entitled to any compensation. Government will, how-ever, make all reasonable endeavours to give warning of any impending complete withdrawal or of any reduction seriously affecting quantities likely to be required under contract.
- 14.** The time for any date of delivery or dispatch stipulated in the said schedule shall be deemed to be the essence of the contract and should the contractor fail to deliver or dispatch any consignment within the period prescribed for such delivery or dispatch in the said schedule, then without prejudice to his rights otherwise the purchaser shall be entitled to recover from the contractor a sum of 2 per cent of the contract price of such consignment for each and every month or a part of a month during which the supply of dispatch of such consignment may be in arrears or alternatively at the option of the purchaser, the purchaser shall be entitled to purchase such consignment (or if not available the best and the nearest available substitute therefore) elsewhere on the account and at the risk of the contractor or to cancel the contract, and the contractor shall be liable for any loss or damage which the purchaser may sustain by reason of such failure on the part of the contractor.
- 15.** The contractor acknowledges that he has made himself fully acquainted with all the conditions and circumstances under which the supplies required under the contract will have to be made or furnished and with all the terms, clauses, conditions, specifications and other details of the contract and the contractor, shall not plead ignorance of any of those as excuse in case of complaint against or on rejection of supplies tendered by him

or with a view either to asking for enhancement of any rates agreed to in the contract or to evading any of his obligations under the contract.

16. No payment will be made in advance for any supplies under this contract.

17.(i) The contractor shall not—

- (a) assign or sublet the contract without written approval of the officer sanctioning the contract;
- (b) disclose details of the conditions governing this contract to unauthorized persons (Indenting against this contract is permissible only for the bonafide use of private parties or for the private use of the Government Officers).

(ii) [In the event of the Contractor failing duly and properly to fulfil or committing breach of any of the terms and conditions of this contract or repeatedly supplying good liable to rejection hereunder or failing, declining, neglecting or delaying to comply with any demand or requisition or otherwise not executing the same in accordance with the terms of this contract or if the contractor or his agents or servants being guilty of fraud in respect of the contract or any other contract entered into by the Contractor or any of his partners or representatives thereof with Govt. directing, giving, promising, offering any bribes, gratuity, gift, loan, perquisite, reward or advantages pecuniary or otherwise to any person in the employment of Govt. in any way relating to such Officers or person or persons Office or employment or if the Contractor or any of his Partners become insolvent or apply for relief as insolvent debtor or commence any insolvency proceedings or make any composition with his/their creditors or attempts to do so then without prejudice to Government's rights and remedies otherwise the Government shall be entitled to terminate this contract forthwith, forfeit the security and to blacklist the contractor and purchase or procure or arrange from Government's stocks or otherwise at the Contractor's risk and at the absolute discretion of the Director, Supplies and Disposals, Haryana, as regards the manner, place or time of such purchases, such supplies as have not been supplied or have been rejected under this agreement or are required subsequently by Govt. there under and in cases where issues in replacement are made from Govt's stock or supplies, the cost or value of such stocks or supplies together with all incidental charges or expenses, shall be recoverable from the contractor on demand and the Contractor shall not be entitled to benefit from any profit which may thus accrue to Govt. The termination of this contract in whole or part under these conditions shall not be affected by the acceptance, meanwhile or subsequently, of supplies accepted or made at any station whether in ignorance of the termination or otherwise.]⁵

18. If any question, difference or objection whatsoever shall arise in any way connected with or arising out of this instrument or the meaning or operation of any part thereof or the rights, duties or liabilities of either party than save in so far as the decision of any such matter is herein before provided for and has been so decided, every such matter including

⁵ Substituted vide FD's Notification No. 11/102/86-4FD-III/94(2957), dated 23.01.1995.

whether its decision has been otherwise provided for and/or whether it has finally decided accordingly or whether the contract should be terminated or has been rightly terminated in whole or part and as regards the rights and obligations of the parties as the result of such termination shall be final and binding and where the matter involves a claim the amount if any awarded in such arbitration shall be recoverable in respect of the matter so referred.

- [18(a)]** The Arbitrator and his subordinate staff shall be paid a fee of Rs. 100/- per hearing subject to a maximum of Rs. 500/- in each case provided that out of this amount 20% will be payable to his staff. The arbitration fee will be borne equally by the Govt. and by the party concerned. The parties, other than the Govt., shall deposit their share in shape of Call deposit receipt in favour of Director, Supplies and Disposals, Haryana before the announcement of award by the Arbitrator. In case the arbitration proceedings are conducted ex parte, and the award is announced against the Govt., then entire amount shall be payable by the Director, Supplies and Disposal, Haryana, but where the ex-parte award is announced in favour of the Govt. the share of the opposite party shall form part of claim and shall be recoverable from the said party.]⁶
- 19.** If the price of a contracted article is controlled by Government, the payment will in no case be made at higher rate than the controlled rate.

IN WITNESS THEREOF the parties have hereunto set their hands on the dates indicated below:-

1. (In the case of a Firm)

Signed by the above-named firm of _____ through _____ partner of the firm.

Date

Signature

2. (In the case of a Company).

The seal of the _____ Company, Limited, was affixed by virtue of the resolution of the Board No. _____ date _____ the _____ day of _____ 198

SEAL

Dated

Director's

Dated

Signature

Secretary's

Signature

⁶

Inserted vide FD's Notification No. 11/47/85-4FD-III-88(1925), dated 04.07.1988

I (In either case)

In the presence of (i) —

(i) Signature

Address

Description

(ii) Signature

Address

Description

Signed by_____

Signature of_____

Date

on behalf of the Governor of Haryana (India).

**REGULAR FORM OF SECURITY DEPOSITS PLEDGED TO THE ADDITIONAL
CONTROLLER OF STORES, PUNJAB, JULLUNDER CITY.**

1. National Savings Certificates.
2. Postal Saving Bank's Pass Book.
3. State Bank's Call Deposit Receipt or Fixed Deposit Receipt.
4. Deposit receipts mentioned in item No. 3.

tendered by any scheduled bank are also accepted provided these are countersigned by the National Bank of India, whereby the State Bank of India undertakes full responsibility to this department, in case of default. The above deposits can also be accepted if these are countersigned by the Reserve Bank of India against requisite security furnished by the scheduled bank concerned to the Reserve Bank of India and the Reserve Bank of India advises this Department that the Deposit Receipt may be accepted.

5. Government Treasury Challan.

The contractor/seller hereby declared that the goods/stores/articles sold to the buyer under this contract shall be of the best quality (and workmanship) and shall be strictly in accordance with the specifications and particulars contained/ mentioned in the clause _____ here of and the contractor/seller hereby guarantees that the said goods/stores/ articles would continue to confirm to the description and quality aforesaid for a period of _____days/months from the date of delivery of the said goods/stores/articles to the Purchaser and that notwithstanding the fact that the purchaser (Inspector) may have inspected and/or approved the goods /stores/articles if during the aforesaid period of _____days/months the said goods /stores/articles be discovered not to confirm to the description and quality aforesaid or have deteriorated (and the decision of the Purchaser in that behalf will be final and conclusive) the purchaser will be entitled to reject the said goods /stores/articles or such portion thereof as may be discovered not to conform to the said description and quality. On such rejection the goods /articles/stores will be at the seller's risk and all the provisions herein contained relating to rejection of goods etc., shall apply. The contractor /seller shall if so called upon to do replace the goods etc. or such portion thereof as is rejected by the purchaser such damages as may arise by reason of the breach of the condition herein contained. Nothing herein contained shall prejudice any other right of the Purchaser in that behalf under this contract otherwise.

ANNEXURE III**Quotation Form**

FROM

THE CONTROLLER OF STORES, PUNJAB, JULLUNDUR.

To

M/s_____

Enquiry No_____

Dated Jullundur, the_____19 .

Dear Sirs,

Please quote your lowest rates for the following stores subject to the terms and conditions noted below and on reverse. Your quotations must reach this office by 2 p.m. on _____at the latest with/ without samples. The quotations must be sent in a sealed cover super scribed as _____.

In case you do not implicitly follow these instructions and all the conditions on reverse, quotations may not be considered.

Quotations will be opened on the same day at 8 p.m. in the presence of such tenders or duly authorized representatives thereof as may care to attend.

| Serial No | Description of Store | Unit | Quantity | F.O.R. |
|-----------|----------------------|------|----------|--------|
| | | | | |

Yours faithfully,

Dealing Clerk
Head Clerk

Assistant Controller of Stores,
for Controller of Stores, Punjab.

TERMS AND CONDITIONS

1. All quotations will be deemed to be F.O.R. Destination unless otherwise specified in the quotation and should include packing and forwarding charges and must not be “ex-works” “ex-godown”, “ex-mills”, etc.
 2. If quoting otherwise than F.O.R. Destination, insurance charges to destination may please be separately stated.
 3. Unless the goods offered are of recognized popular standard Makes and full specifications have been stated samples bearing stamp, seal and signature must in all cases accompany all quotations for all items quoted for. It is necessary that samples must reach this office before or at the latest by the due time and date of opening quotations.
 4. Samples received are not paid for and should be sent freight paid. Those returnable at suppliers request, arrangement and cost if called for within 60 days from opening date.
 5. In cases where full specifications are not incorporated in the enquiry or where alternative specifications are quoted for the suppliers own specifications should be stated in full for the articles quoted for Any illustrative literature available duly stamped and signed should also accompany.
 6. In all cases the Country of manufacture and unit of measurement must be prominently stated. The unit should usually be the one stated in the enquiry.
 7. All containers will be deemed to be non-returnable, unless when specifically stated otherwise in the quotation.
 8. The minimum period of delivery from date of placing the order should be specified.
 9. All quotations will be deemed valid for at least 30 days from and excluding the date of opening of tenders.
 10. The approved sample will be sealed and signed in this office immediately by you on the receipt of the order.
 11. A Sufficient number of samples according to the approved pattern for supply of one each to the Indenting Officers and two spares will be supplied by you and got approved from this Office in the first instance within _____days from the date of issue of this order. A sample of these will be forwarded to the Indenting Officers for comparing the supply.
- (12) (i) The inspection of the goods be carried out by the consignee at destination and rejected goods will have to be removed by you within 10 days of dispatch of advice from the Indenting Officers, failing which the goods will lie at your risk.
- (ii) The rejected goods must be replaced by you within 15 days of the dispatch by the indenting officer of a registered notice intimating that the goods have been rejecting failing which the Indenting Officer will be entitled to make risk purchases without any further reference to you.

- (iii) If you claim that the goods supplied by you are strictly according to the approved sample you may file an appeal with the Stores Purchase Officer under intimation to the Indenting Officer with 5 days of the receipt of the registered notice from the Indenting Officer. Where such an appeal has been filed and Indenting Officer will hold the goods with him till the final decision of the Controller of Stores, Punjab.
13. A sum equal to 10 percent of the value of the order will be deposited by you as security for due fulfillment of the order pledged in favour of the Stores Purchase Officer, Punjab. This amount may be deposited in any recognized bank or Government bank or Government Treasury or Post-office and the deposit receipt must be sent to this office within a week.
14. The supply must be completed satisfactorily within the stipulated period, failing which the Stores Purchase Officer reserves the right to purchase or allow the Indenting Officer to purchase the goods at your risk, provided that where goods are not supplied according to the muster pattern and on account of urgency of the demand the Indenting Officer decides to retain the inferior goods you will be entitled to receive payment not at the contract but at the rate fixed by the Controller of Stores, Punjab, with due regard to the quality of the material supplied.
15. Your quotations may be accepted in part or whole.
16. In case your rates are good for a certain period, postings of the acceptance on the last day will be acceptable to you.
17. In case of controlled goods by the Government the quotations must be sent subject to the control rate and other conditions and you will be paid at the controlled rate or rate offered by you whichever is lower.
18. In case of any dispute the decision of the Controller of Stores, Punjab, shall be final and binding on you.
19. The contractor shall dispatch material "freight paid" in all cases where their offer is F.O.R. Destination. In the event of their failure to do so, a penalty of 5 per cent annum shall be charged on the amount paid as freight by the Indenting Office on their behalf.
20. All above conditions will be enforced, unless written order of Stores Purchase Officer are obtained relaxing any specific condition in any specific instance.
21. The quotations not strictly in accordance with the above conditions are liable to be rejected without consideration.
22. Without prejudice to other rights of the Controller of Stores, or the Indenting Officer, the contractor shall be liable to pay at the rate of ten per cent of the value of the order by way of liquidated damages which shall be recoverable from any amount due to the contractor whether under this or any other contract of account.

ANNEXURE - IV**Telegram HARSUP****Telephone 31367, 26705, 20717.**

From

The Director,
Supplies & Disposals,
Haryana, Chandigarh.

To

M/s. _____

No _____

Dated Chandigarh, the:

Dear Sirs,

Reference your offer No. _____ dated _____.

2. Please supply within _____ from the date of issue of this order the following material by goods/ passenger train under the terms and conditions already accepted by you in the tender to the _____.

3. R/R may please be sent direct to the _____ and the bill of cost in triplicate to the _____ for payment under advice to this office.

| Serial No. | Description of Stores | Quantity | Rates | F.O.R Remarks |
|------------|-----------------------|----------|-------|---------------|
| | | | | |

E & O.E.

Yours faithfully,

Deputy/Asstt. Director, Supplies & Disposals,
for and on behalf of Governor of Haryana

Endst. No.

Dated:

A copy is forwarded to the _____ for information and necessary action with reference to and in continuation of this office No. _____ dated _____.

Payment may please be made promptly to the Supplies and the instructions appearing at the end may also be complied with.

Deputy/Asstt. Director, Supplies & Disposals
for and on behalf of Governor of Haryana.

Ends. No.

Dated:

A copy is forwarded to _____ for information and necessary action.

Deputy/Asstt. Director, Supplies & Disposals
for and on behalf of Governor of Haryana

Endst No.

Dated:

A copy is forwarded to the Statistical Section for information and necessary action.

Deputy/Asstt. Director, Supplies & Disposals
for and on behalf of Governor of Haryana.

FOR THE INDENTING OFFICERS/ CONSIGNEES

1. The inspection of stores should be carried out within 15 days of the receipt of inspection call from contractor. In case there are cogent reasons due to which the inspection is not possible within this period, the Indenting Officer should intimate the reasons to the Director, Supplies & Disposals and inform the firm about the future date of inspection without delay.
2. In case the contractor fails in the due performance of the contract or commits any breach of any terms and conditions thereof, or repeatedly offers/supplies the goods liable to rejection, the matter should be reported by registered post immediately, but not later than 15 days from the date of such occurrence, to enable the Director, Supplies and Disposals to initiate penal action including, risk purchase proceedings against the contractor. The responsibility for any consequences including financial loss to the Government resulting from delay in communicating the requisite information within the period referred to above shall squarely rest with the Indenting Officers.

It will be obligatory on the part of the Consignee to report any such occurrence to the Indenting Officer, immediately under advice to the Director, Supplies and Disposals, Haryana under registered cover but this shall not absolve the Indenting Officer of the responsibility referred to above.

3. The Indenting Officer should inform the Director, Supplies and Disposals, Haryana about the due performance of the contract within one month of the expiry of the delivery period (original extended) and send a "No Demand Certificate" in the following Proforma failing which it will be presumed that contract has been duly performed and the security of the contractor shall be released forthwith without any further reference to the Indenting Officer.

PROFORMA

"This is to certify that M/s._____ have duly executed the contract within the original/extended delivery period and nothing is due against the firm. Their security may be released.

"Signature of the Indenting Officer"

APPENDIX - 15*(Referred to in Note 3 to P.F.R. 8.3)***Miscellaneous Rulings relating to Contingent Charges.**

[This Appendix contains the financial and administrative instructions in respect of certain special items of contingent expenditure. These instructions are supplementary to the orders contained in other connected rules in this Handbook. Any amendments in these instructions affecting accounts classification will require the concurrence of the Comptroller and Auditor-General.]

1. **Camp furniture.—** The following articles of Camp furniture may be purchased at public expense for furnishing tents supplied by Government for use on tours provided budget provision exists and the cost is reasonable :-

| | |
|------|---------------------------------|
| (1) | Palang and newar for it. |
| (2) | Bellows. |
| (3) | Looking glasses. |
| (4) | Lamps. |
| (5) | Table cloths. |
| (6) | Charpais. |
| (7) | Commodes. |
| (8) | Lanterns. |
| (9) | Camp tables. |
| (10) | Camp chairs. |
| (11) | Bath tubs. |
| (12) | Traveling box for stores. |
| (13) | Camp beds. |
| (14) | Boxes for crockery sets. |
| (15) | Camp boxes. |
| (16) | Kachawas. |
| (17) | Steel trunk for office records. |
| (18) | Durries. |
| (19) | Timepieces. |
| (20) | Chicks. |
| (21) | Stoves. |

1-A. Classification of certain charges.—**(a) Diet and traveling expenses of witnesses**

Diet and traveling expenses (1) of witnesses called for attending identification parades during police investigations, (2) of witnesses who go to another district or to the jurisdiction of another police station for the purpose of recovery of stolen property or the identification of accused persons and have to undertake long journeys either by rail or by road, and (3) of witnesses who accompany a dead body to identify it before a medical officer, when disbursed by Police Officers to the actual payees should be debited to Police grant and when disbursed by magistrates, to “21---Administration of Justice”. Feeding charges of cattle in connection with Police cases should also be similarly classified.

(b) Distribution charges.

- (i) Charges incurred on packing, postage, etc., by Superintendent, Government Printing and Stationery, Bombay, in the distribution of the publications and miscellaneous stores received by him from the Director-General, India, Stores Department, London, and passed on to Punjab should be debited to the contingencies of the Offices or Departments concerned.
- (ii) Incidental charges incurred by the Superintendent, Government Printing and Stationery, Bombay, in the distribution of the publications of the Government of United States of America received through the Smithsonian Institute will be met out of the contingencies of the Offices or Departments concerned.

(c) Recoveries for private telephone trunk calls

Recoveries for private telephone trunk calls should be credited under the service head to which the office contingent bill is charged by deduction of expenditure.

(d) Repair charges of typewriters.

Repair charges should be debited to “Contract Contingencies” of the office concerned as no detail of such charges is necessary in audit and the amount is admitted on the certificate of the drawing officers. If, however, no contract grant has been fixed for any office such charges should be booked under “Other Contingencies”.

(e) Hiring of typewriters.

Charges for the hiring of typewriters should be classified under “Other Contingencies” as such charges are audited against sanctions of the Finance Department if and when the period of hiring exceeds two months.

- 2. Commission to Banks.—** Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance, on Famine Relief Works, such

charges may be allowed only under special orders of competent authority which, before sanctioning such charges, will satisfy itself by referred to the Currency Officer that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

3. Compensation to owners of animals destroyed under the Glanders and Farry Act.— Compensation on the following scale may be allowed in the case of animals destroyed on account of glanders:-

- (1) When clinical symptoms are shown, $\frac{1}{4}$ th of the value subject to a maximum of Rs. 90 for each horse or mule and of Rs. 20 for each donkey.
- (2) When clinical symptoms are not shown but when there is reaction to the mullein test, $\frac{1}{2}$ of the value, subject to a maximum of Rs 50 for each horse or mule; and Rs. 10 for each donkey. The value of the animals should be regarded as the price which would have been paid for it immediately after it was certified to be diseased. The veterinary practitioner ordering destruction should award compensation in accordance with the above scale and his orders should be considered final.
- (3) In non-clinical cases of glanders and in all lymphangitis epizoatica cases compensation for destruction will be half of the value subject to a maximum of Rs. 135 for horses and mules and Rs. 35 for a donkey.

4. Construction and Repairs.— See Chapter XVI

5. Conveyance hire to non-gazetted or Class IV Government employees.— See note below Rule 2.50 of the Punjab Civil Services Rules, Volume III—T.A. Rules.

6. Supply of copies of Judgments to Heads of Departments.— Copies of Judgments or orders convicting, acquitting or discharging Government employees of criminal offences as well as English translations of vernacular judgments in such cases should be supplied to Heads of the Departments free of charge.

7. Counsel fees in cases affecting official character of public servants.— See paragraph 12.1, 19.5 and 19.7 of the Punjab Law Department Manual, 1938.

7-A Carriage of Dak.— (1) It is irregular to send dak regularly through an agency other than the post office. There is, however, no objection to (i) sending of individual urgent communications from one place to another by special messenger, and (ii) sending letters by peons from one office to another in the same station.

- (2) When office dak is sent through a peon or messenger instead of by post, all charges on account of this should be charged to the contract contingent grant of the office concerned.

- (3) Where office dak is carried by a special messenger, transmission of summons and letters addressed to various persons for delivery in bag containing office files is inadmissible.

8. Decoration of Government buildings, etc.— Expenditure incurred from state revenues on the decoration of Government buildings, etc., on ceremonial; occasions and the like, as

for instance, on the visit of a distinguished personage, may be charged to the contingent grant of the officer incurring it.

9. **Destruction of rats.**— The expenditure connected with the destruction of rats is an appropriate charge against the funds of local bodies concerned.
10. **Destruction of wild animals.**— (a) The following scale of rewards is sanctioned for the destruction of wild beasts:-

| | Rs. P. |
|--|--------|
| Tigers, male or female | 15.00 |
| Leopards, full grown, whether male or female | 8.00 |
| Cubs of above | 3.00 |
| Wolves, full grown, whether male or female | 5.00 |
| Cubs of wolves of all ages | 1.50 |

In any case in which anyone person or anyone band of persons such as a particular party or family of Sansis, etc., prove particularly active in destroying the wild beasts above mentioned, a reward of Rs. 50 may be granted as an encouragement. The reason and nature of this special reward should be fully explained and made known in all districts. It must be clearly understood that only one special grant of Rs. 50 will be sanctioned in each division annually.

- (b) Rewards for the destruction of wild beasts should only be disbursed at the Headquarters of each district upon production of the skins and heads or skulls before the Deputy Commissioner himself, or some responsible Government employee appointed by the Deputy Commissioner in that behalf. The skins as well as the heads of the animals must be destroyed in the presence of the inspecting Government employee who should certify to this effect, previous to the reward being given. Bills in which such charges are drawn must be supported by the certificates above referred to.
- (c) Rewards for the destruction of snakes should be paid from District or Municipal Funds according as the snake is killed within or without Municipal limits.

11. **Electrical installations.**— See sanitary, water supply and electrical installations.

12. **Freight and Demurrage charges.**— The sanction of competent authority for the purchase of any article carries with it sanction for incurring the necessary freight charges also, provided that the cost of the article including freight is within the sanctioning power of the authority that sanctions the purchase.

Charges for Demurrage should not be ordinarily arise. If in any case the head of department is satisfied that the amount payable is unavoidable, he may sanction payment up to Rs. 500 in each case.

13. **Fixtures and furniture.**— Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixture, including, when necessary, record racks, shelves, fans or punk has, etc., but the repairs of these fixtures, except in the general repair or the building are not chargeable to the public works grant, Consequently, such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill. The repair of furniture where supplied by the Public Works Department for new office buildings under the orders of the competent authority will be similarly charged. See also paragraphs 3.4 and 3.5 of the Punjab Works Department Code, First Edition.
 14. **Free distribution of Quinine.**— Commissioners of Divisions may sanction the purchase of Quinine for free distribution to all settlement establishments employed from time to time.
 15. **Hot and cold weather charges.**— Hot weather establishment and fittings are a Government Charge, subject to the provisions of Rules 8.3 and 8.4 on the conditions that the rates paid to the establishment do not exceed the rate sanctioned by the competent authority.
 - 15-A. **Use of Khas Tatties.**— The use of Khas tatties is ordinarily not allowed in Government offices where electric fans are supplied. But this restriction does not apply to the use of thermantidotes in them.
- Note.*— *Railway fare to Pankha Coolies on tour may be admitted as part of hot and cold weather charges.*
16. **Jail Supplies and Police Clothing.**— Charges for supplies to Jails and Police Clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.
 17. **Locks.**— (a) As a general rule, locally manufactured locks shall be used. Orders for the supply of such locks should be placed direct with the contractors appointed by the State Stores Purchase Department from time to time. The Stores Purchase Officer, Punjab, supplies regularly a copy of the rate contract for locks of Indian manufacture.
 (b) In exceptional cases where it is found necessary to purchase an imported lock through the India Store Department London, the reason why an imported lock is considered necessary should be stated in the indent. The indent in such cases should be sent through the State Stores Purchase Department.
 18. **Motor Cars.**— Charges for the maintenance and upkeep of a car supplied to a Government employee, other than the Governor, at the public expense, will be borne by the Government and by the Government employee, respectively, in the Government and by the Government employee, respectively, in the manner indicated below, the general principle being that the Government employee using the car shall bear those of its

running expenses which are largely dependent as regards amount, on carefulness of management and which affect the continued efficiency of the car:-

- (i) The Government employee using the car shall pay the cost of petrol, tyre, renewals, minor repairs and renewals, lubricants and illuminants, as well as all occasional storage charges, insurance charges, if any, and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

Note.— Minor repairs and renewals are those which cost less than Rs. 50 or are not connected with the prescribed periodical overhauling: Provided that if a new component costing more than Rs. 15 is used in connection with a minor repair or renewal, the Government employee shall be entitled to charge to Government its actual cost, but not any work shop charges on account of the examination of the defective car and the setting up of the new part.

- (ii) All other charges shall be paid by Government including wages of chauffeur and cleaner, the cost of uniform of the chauffeur and all charges incurred in connection with the annual varnishing and the periodical over hauling.
2. As Government conducts its own insurance, motor cars and Lorries which are the properties of Government should not be insured with private companies. These orders do not, however, apply to the motor cars provided for the Governor.
 19. **Pauper Suits.**— Commission at the rate of two per cent paid to Nazirs on Stamp Revenue realized in pauper suits, and all other charges incurred by Government in connection with pauper suits should be drawn on a separate bill and treated as Class C - Audited Contingencies.
 20. **Pay etc., of substitutes appointed in place of policemen deputed to fairs.**— See Police Rules.
 21. **Photographs of retiring Government employees and framing thereof.**— The expenditure of public money on photographs and framing thereof of retiring Government employees should be that restricted. The principle for such expenditure should be that where such a collection has been maintained over a number of years which makes it of interest it may be continued but the practice may not be extended to other offices, where it does not exist.

The practice of having a gallery of photographs of retired Government employees exists in the following offices:-

| | |
|-----|--|
| (1) | Chief Engineer, Buildings and Roads Branch |
| (2) | Chief Engineer, Irrigation Branch. |
| (3) | High Court, Punjab. |

| | |
|-----|----------------------------------|
| (4) | Financial Commissioners, Punjab. |
| (5) | Director, Health services. |
| (6) | Inspector-General of Prisons. |
| (7) | Director of Public Instruction. |
| (8) | Civil Secretariat, Punjab. |
| (9) | Secretary to the Governor. |

The presentation of copies of photographs to retiring Government employees at public expense is ordinarily in admissible.

22. Police Clothing.— See Jail Supplies and Police Clothing.

23. Police Railway Warrants.— See Public Police Rules.

23-A. Warrants and Credit Note System.— (a) It has been decided by the Government of India (Railway Board) to adopt the procedure of levying the charge of Rs. 16 per hundred warrants on a proportionate basis on the actual number of warrants and credit notes issued in a month for a particular railway, fractions of an anna in the total of each month should be rounded off to the nearest anna.

(b) The following are the departments of the Punjab Government in which use of warrants and credit notes is permitted, and the Heads of Departments to whom bills for commission charges relating to the various departments should be sent :-

| | | |
|----|---|---|
| 1. | 70. - Forest | Chief Conservator of Forests Punjab. |
| 2. | Public Works Departments:- | Chief Engineer, Irrigation Branch |
| | (i) Irrigation | |
| | (ii) Building and Roads | Chief Engineer, Buildings and Roads Branch. |
| 3. | 19. - General Administration:- | Secretary to the Governor. |
| | (i) Staff and Household of the Governor | |
| | (ii) Civil Secretariat | Chief Secretary to Government, Punjab. |
| | (iii) Financial Commissioners | Financial Commissioners, Punjab. |
| 4. | 22. - Jails | Inspector-General of Prisons, Punjab. |
| 5. | 23. - Police | Inspector-General of Police, Punjab. |
| 6. | 31. - Agriculture | Director of Agriculture, Punjab. |

- 24. (1) Post-mortem examination charges.**— The rates noted below are sanctioned for certain members of establishments of Police hospitals and other hospitals for assisting post-mortem examination:-

| | |
|------------|-------------------------|
| Dispensers | 50 paise for each case. |
| Bhisti | 25 paise for each case. |
| Sweeper | 25 paise for each case. |

The above allowances should be debited to “Other Allowances and Honoraria “ under the major head “29 - Medical”.

- (2) In cases in which the Medical Officers of a Railway are called to perform post-mortem examination of bodies found in or removed from the railway premises or trains, the Railway may claim fees for them from the Civil Department on the scale indicated below and pay to the officers concerned:-

| | |
|---|-----------------------|
| Medical Officers with European qualifications | Rs. 16 for each case. |
| Medical Officers with Indian qualifications | Rs. 4 for each case. |

An allowance of Rs.2 may be paid to the Military Hospital Assistants of Ambala, Jullundur, respectively, for each occasion on which they be required to assist the Staff Surgeon in his capacity as Civil Surgeon in performing post-mortem examinations.

- (3) Expenditure in connection with the medico-legal work done by Medical Officers in charge of District Board rural dispensaries on behalf of Government should be debited to the head _____29-Medical.”

25. Postal and Telegram Charges.—

- I. Postal Charges.—** (a) Payments for postal commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless in any case, the Accountant General considers it necessary to require the sanction of the Government.
- (b) No charges shall be entered in any contingent bill for any postage stamps, other service postage stamps, except in the case of postage stamps required for letters or other articles to be sent to foreign countries other than British possessions.”

Note 1.— *Communications from Government employees regarding their leave, pay transfer, leave-salary, income-tax, fund subscriptions and other analogous matters are private and not official and may not, therefore, be sent at the public expense.*

- (c) Whenever the cost of an establishment is divided between two heads, the charges for service postage stamps shall be divided in the same proportion.

- II. Telegram Charges.**— (a) In the absence of any special order to the contrary, service postage stamps only should be used in payment of telegrams dispatched on public service, whether sent from Government or Railway telegraph offices.

Note.— *Telegraph offices are required to show in a receipt for a State telegram the amount paid for it in service stamps, and also to write prominently on the receipt the word “State”.*

- (b) If any Government employee is compelled to 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 drawn in a contingent bill, a certificate signed by the head of the office that the telegram was sent on State Service, and that cash payment was unavoidable, being attached to the sub-voucher concerned.
- (c) State messengers may be classed as “express” or “ordinary” at the discretion of the sender, and the following general principles are prescribed for the guidance of Government employees, who should also bear in mind the necessity for keeping expenditure as low as possible:-
- (1) A telegram should not be sent where a letter would serve the same purpose equally well.
 - (2) State telegrams should, as a rule, be sent in the “ordinary” class.
 - (3) Messages should be classed as “express” only—
 - (a) in cases of great emergency; and
 - (b) in cases where the dispatching Government employee knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.
 - (4) State telegrams should, except when extreme precision is important, be expressed as few words as possible, and more auxiliary or connective words which can obviously be fixed in by the receiver should be omitted.
- (d) Books of telegram forms required for official use may be obtained on payment from any principal Telegraph Office.
- (e) If a Government employee asks for repetition of a telegram received by him in his official capacity, he shall not be required to pay any transmission charge in the first instance. If, however, the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.
- (f) Foreign State telegrams can be issued only by Government employees who have been specially authorized to do so. A list of such Government employees is given in the Indian Telegraph Guide.

If a Government employee not entitled to send a Foreign State telegram finds it necessary in the interest of the public service to do, he should send the message through some higher authority empowered to issue such telegrams.

III - Commission on value payable parcels or money orders:-

- (a) The sanction of a competent authority for the purchase of an article carries with it the sanction for incurring necessary charges for postal commission on value payable parcels when the article has necessarily to be brought by value payable parcel, provided that the cost of the article including the postal commission is within the sanctioning power of the authorities that sanction the purchase.
- (b) The charges for remittance of money by postal money order in payment of Government dues, should ordinarily be borne by the payee and not by Government. Cases in which, and the conditions under which, the cost of such remittance may be borne by Government are specified below:-

Note.— *The remittance of revenues collected at outlying stations to the treasury may, if necessary, be made at Government expenses.*

(i) Remittance of pay, allowances, etc.

- (c) Pay, traveling and other allowances and contingent charges of subordinate Government employees employed in outlying station may be permitted by money order at Government expense, when the stations are at a distance of more than five miles from the nearest treasury or from the remitting office at which such charges are drawn, provided that the money order commission should not amount to more than the travelling allowance payable, if a messenger was sent to encash the bill cash order or Government draft, as the case may be.

Note.— *In special circumstances e.g. when a suitable messenger is not available or the journey is risky, etc., the head of a department may permit such remittance even though the money order commission exceeds the traveling allowance that might be payable had a messenger been employed.*

(ii) Remittances of Scholarships.

- (d) The remittance at Government expense of scholarship will require the sanction of the Local Administration concerned.

(iii) Remittances of moneys, due to contractors, suppliers, etc.

- (e) Charges for remittance by postal money order of moneys due to contractors or suppliers, etc., should not ordinarily arise. When, however, the remittance by money order is unavoidable and is considered necessary in the interest of the public service.

26. Printing and Binding.— Detailed rules on the subject are contained in the Punjab Printing and Stationery Manual.

27. Publications.—

I. Official.— (a) Purchase of publications in the United Kingdom.— The following arrangement has been introduced for the purchase of books, etc., published in Europe:-

(1) Disbursing Officers are authorized to indent direct on the High Commissioner for India for any books etc., published in Europe which they require. The High Commissioner will be able to purchase at publisher's (while sale) prices plus a commission at the rate of 7½ per cent Publications, orders for which are received by one mail, will be dispatched by the High Commissioner by the following mail.

(2) The system is voluntary and disbursing officers may purchase publications directly either in England or in India. It may, however, be pointed out that on no other system will it be possible to purchase books at rates as favourable as those offered in sub-clause (1) above. In the case of many books the saving will amount to about 20 per cent on the retail prices charged by a bookseller in England, and a much larger saving will be effected on the prices generally current in India.

Further, if the system in sub-clause (1) above is extensively followed, it may be possible for the high commissioner to obtain even more favourable rates.

(3) In submitting indents to the High Commissioner, disbursing officers should use the prescribed form. The form should be sent in duplicate and the head of account to which the cost will ultimately be debited should be clearly stated in the appropriate place. The cost of purchases made, including packing and postage or freight, will be reported quarterly by the High Commissioner to the Accountant General, Punjab, who will debit the contingent grants of the indenting officers with the value of their purchase.

(4) This system does not apply to official publications of the Government of U.K. and such publications if ordered through the High Commissioner, should not be entered on the form prescribed for this scheme.

(b) Supply of copies of priced official publications of the Central Government to State Government .— The Central Government have prescribed the following procedure in the case of all their priced publications :-

(1) Except in the case of reports, etc., circulated to the State Government for opinion by Administrative Departments of the Central Government publications of the Central Government will be issued to the State Government on payment only.

(2) Subject to the exception referred to above, no Department of the Central Government is authorized to send publication to the State Government except on requisition through the Central Publication Branch.

- (3) Publications will be issued to the State Government at discount of 25 per cent below the usual sale price.
 - (4) A debit will be raised against the State Government at the time of issue and will be finally adjusted by book debit at the end of the financial year.
 - (5) Publications required by the State Government as agent for the administration of Central subjects will be indented for through the Administrative Department of the Central Government which will forward the requisition to the Central Publication Branch for compliance .Such issues will not be debited against the State Government.
 - (6) Subject to the exception referred to in the preceding clause, all requisitions for Central Government publication shall be made to the Central; Publications Branch subject to such restrictions as may be imposed by the State Government.
 - (7) Central Government publications indented for the State Government may, if unused and in good condition, be returned to the Central Publication Branch which will give credit for their value.
- (c) **Requisitions for Central Government publications.—** The requisitions referred to in sub-clause (6) of clause (b) above should be addressed to the Manager, Government of India, Central Publication Branch, 8 Hastings Street, Calcutta, but in order to enable Government to determine whether any restriction in the number of recurring publications, is necessary, new requisitions for the supply of such publications which it is considered desirable to continue are required to be forwarded by Government employees through the Government with a view to communicating instructions restricting issues to the Central Publication Branch.
- (d) **Government employees authorized to purchase publications on a commission basis.—** The Government employees named below are authorized to purchase non-recurring publications of the Central Government for official use on a commission of 25 per cent where allowed. Payment for all such publications will be made by book adjustment by debit to the head “71—Miscellaneous (State)—Cost of Books and Publications”.

Chief Secretary.

Chief Engineer, P.W.D., Buildings and Roads Branch

Chief Engineer, P.W.D., Irrigation Branch

Registrar, High Court

Secretary to the Financial Commissioners.

Director of Land Records, Inspector-General of Registration and Registrar-General of Births, Death and Marriages.

Director of Agriculture.

Director of Public Instruction.
 Inspector-General of Police.
 Inspector-General of Prisons
 Director, Health Services.
 Legal Remembrancer.
 Chief Conservator of Forests.
 Curator, Central Museum.
 Controller of Printing and Stationery.
 Registrar, Co-operative Societies
 Director of Industries
 Secretary to the Governor.
 Secretary, Legislative Council.
 All Commissioners.
 All Deputy Commissioners.
 All District and Sessions Judges.
 Welfare Officer.
 Director, Public Relations.
 President, Sikh Gurdwara Tribunal.

- (e) **Supply of priced official publications of other State Governments.**— In common with the Central; Government, Governments of Madras, Bombay, West Bengal, Uttar Pradesh, Bihar, Orissa, Assam and the Madhya Pradesh have decided to discontinue the free distribution of their priced official publications. Any such publications required by Government employees of the Punjab Government must be obtained on requisition from the sources indicated below on payment of the sale price. A discount of 25 per of the sale price will be allowed in the case of publications all Government except the Uttar Pradesh and Madras.

Payment for such publications will not be made in cash, except in the case of publications of the Madras Government but by book adjustment through the Accountant General's exchange account with the State concerned by debit to the head "71—Miscellaneous (State)—Cost of Books and Publications". Payment for publications of the Madras Government will be made in cash.

| Sr. No. | For publications of the Government of— | From |
|---------|--|---|
| 1 | Madras | Superintendent, Government Press, Madras. |

| | | |
|---|----------------|--|
| 2 | Bombay | Superintendent, Government Printing and Stationery, Poona. |
| 3 | Uttar Pradesh | Superintendent, Government Press, Allahabad. |
| 4 | Bihar | Superintendent, Government Printing Bihar, Patna. |
| 5 | West Bengal | Officer-in-Charge, West Bengal Secretariat Book Depot, Calcutta. |
| 6 | Assam | Officer-in-Charge, Assam Secretariat Book Depot, Shillong. |
| 7 | Madhya Pradesh | Superintendent, Government Printing Madhya Pradesh, Nagpur. |
| 8 | Orissa | Press officer, Government Press, Orissa, Cuttack. |

- (f) **Supply of Punjab Government publications to Central Government and other State Governments.—** Pried official publications of the Punjab Government required by Departments and Government employees of the Central Government and other State Governments will be obtained from the Controller, Printing and Stationery, Punjab.
- (g) **Supply of Survey of India maps.—** These rules do not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor-General which is published at pages 964 and 965 of Part II of Gazette of India, dated 6th September, 1902.

Indents for these maps should after countersignature by the Heads of the Departments concerned, be sent to the Maps Records and issue Office, Survey of India, Calcutta, direct and the cost of the maps should be charged to contingent grants of indenting officers.

- II. Non-official.—** (a) Books and newspapers or other periodical publications whether published in or out of India shall not be purchased, or subscribed for, at the public expense by any Government employee without the previous sanction of the competent authority.
- (b) The Government, all heads of Departments and all Government employees to whom the power to purchase books and newspapers or other publications has been delegated should make their own arrangements direct with agent or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of Government employees subordinate to them. The purchase of publications published in Europe should, however, be made through the High Commissioner for India as far as possible, as this will lead to substantial economy.
- (c) Payments for all purchases ordered through the High Commissioner will be made by him and the charges passed on to India for adjustment. Payments to be made in the United Kingdom for publications purchased direct from suppliers out of India should be arranged

through the High Commissioner. Payments for direct purchases made elsewhere than in the United Kingdom may, however, be made direct to the suppliers by the purchasing Government employees.

28. Rent.— (a) The rent of any private land or building occupied for public purposes should be paid by the office or department occupying it, and recorded in the accounts as a charge of that office or department. The first charge in every year made in any contingent bill for the rent of a private building should be supported by a certificate from the Executive Engineer concerned that a suitable building belonging to Government is not available for the purpose for which the building is required, and that the rental charge, namely, Rs. _____ is reasonable.

- (b) This rule does not authorise payments or adjustments between departments.
- (c) The rent of buildings hired for residential purposes is paid from the minor head “Repairs” under the major head “50—Public Works”. The hiring of buildings for residential accommodation requires the previous approval of Government and the consent of the Finance Department which must be applied for by the Heads of Departments concerned duly supported by a certificate from the Divisional Officer of the Public Works Department that the rent is reasonable and no suitable Government accommodation is available. In the case of such buildings the lease is to be executed by the Public Works Department and the formalities laid down in paragraph 10.44 of the Public Works Department, Buildings and Roads Branch, Manual of Orders, regarding the recovery of rent are to be observed.

Note.— *The consent of the Finance Department may be presumed in cases, in which it is proposed to extend the period of hire of a building for residential purposes, originally agreed to by the Finance Department provided there is no change in the matter of the rent or of any other condition of hire.*

- (d) In the case of buildings which have been hired as offices any subletting requires the approval of Government and consent of the Finance Department. The rent of such buildings should be debited to the contingent grant of the Government employees concerned and any recovery of rent for portions sublet should be made by the head of office and credited to the Revenue head of the Department and not to the Public Works Department revenue head, lease of buildings hired as offices should be the concern of the Department and the Public Works Department should only be concerned with—
 - (i) giving a non-accommodation certificate;
 - (ii) certifying that the rent of the building is reasonable and
 - (iii) when a part is sublet, assessing the correct rent of the part sublet.

Note.— *The consent of the Finance Department may be presumed in case in which it is proposed to extend the period of subletting of buildings hired as offices, originally agreed to by the Finance Department, provided there is no change in the matter of the*

apportionment of the rent of the building in regard to residential and office portions, or its occupants.

- (e) The responsibility for the recovery of rents from Government employees in civil employ occupying public buildings ordinarily rests with the P.W.D., but in exceptional cases, where the cost of buildings has been treated as a Civil charge, the Accountant General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

Note 1.— A Government employee permitting occupation of a Government or leased building by any private person or local body should at once inform the authority in charge of the building of such occupation. The authority in charge will be the Executive Engineer concerned in the case of buildings in charge of the Public Works Department Buildings and Roads Branch, and the head of the department concerned in the case of buildings rented as offices.

Note 2.— The certificate required from divisional officers as to the reasonableness of rent referred to in sub-paragraphs (c) and (d) above will not be necessary in cases where the rent involved is less than Rs. 50 per mensem. A certificate will, however, be necessary from sub-divisional officers as to the reasonableness of rent in cases where the rent involved is less than Rs. 50 and not less than Rs. 20 per mensem. No. certificate will be necessary in cases where the rent involved is less than Rs. 20 per mensem.

29. Repairs.— See Construction and Repairs.

30. Rewards to Police and informers, etc.— See Punjab Police Rules.

31. Rinderpest Serum.— The following procedure is observed in the supply of anti-rinderpest serum from the Indian Bacteriological Laboratory, Muktsar:-

- (i) Anti rinderpest serum will be charged for at the rate of two annas per dose.
- (ii) The cost of carriage of the serum from Kathgodam to places of destination will be borne by the authority of person indenting for it in addition to any payment due under clause (i) above.
- (iii) The issue of the serum from the laboratory will be subject to such rules as to the fixing of the dose, the refunding of the cost of returned serum and the opening of accounts with State authorities as may be laid down by the Indian Bacteriologist under the control of the Inspector-General, Civil Veterinary Department. The payments by State Governments will be adjusted annually through the Adjusting Account.

32. Rubber Stamps.— See Stationery and Printing Stores.

33. Sanitary, Water-supply and Electrical Installations.— (a) All works and repairs in connection with sanitary, water-supply and electrical installations to Government buildings should be carried out by, or through the agency of the P.W.D., except in

special cases under the orders of Government, (See also Rule 5.15 of Punjab Civil Service Rules, Volume I, Part I).

- (b) The classification of expenditure connected with water-supply, sanitary and electrical installations in Government buildings or with repairs to such installations will be made under the following rules:-
- (i) Where the buildings are under the administrative control of the P.W.D., the expenditure should be debited to the grant of that Department, provided that if it does not exceed Rs. 2,500 or any higher limit fixed in this connection by the competent authority, it may be debited as contingent expenditure of the Civil Department carrying out the work.
 - (ii) Where the building is under the administrative control of the department which occupies it, the expenditure should be debited to the grant of the department concerned under the minor head "Works".

Note 1.— The term "Electrical Installations" includes bells and similar installations only when they form part of the main installation, i.e. if they are worked through transformer or lamps off a lighting circuit, but not when they derive energy from small primary batteries.

Note 2.— The proviso in clause (i) is not applicable unless in any case a definite assignment has been made of petty works of sanitary and electrical installations, under the administrative control of the Public Works Department.

34. Scales (Country).— Country scales required for weighting letters, etc., may be obtained from the Postal Workshop, Aligarh the charge being drawn as contingencies.

35. Secret Service Expenditure.— (1) The statement given below shows the items which are classed as service expenditure. No addition can be made to this statement without the consent of the Finance Department:-

Statement of items classed as Secret Service Expenditure

| Officers who will certify expenditure | Controlling Officer | Major head of account | Nature of expenditure |
|---------------------------------------|---|------------------------|---|
| 1 | 2 | 3 | 4 |
| Excise and Taxation Commissioner | Excise and Taxation Commissioner | 10-State Excise Duties | Rewards for Excise Bureau |
| Excise and Taxation Commissioner | Collectors | 10-State Excise Duties | District Excise Rewards |
| Inspector-General of Police | Superintendent of Police | 23 - Police | Police rewards |
| Inspector-General of Police | Deputy Inspector-General, Criminal Investigation Department | 23 - Police | Rewards for assistance to Criminal Investigation Department |
| Inspector-General of Police | Assistant Inspector-General, Government | 23 - Police | Police rewards |

| | | | |
|--|---|---|--|
| | Railway Police | | |
| Director, Public Instruction | Director, Public Instruction | 28 - Education | Printing of question papers for Departmental Examination |
| Chief Secretary | Director, Public Relations | 71 - Miscellaneous | Purchase of non-service postage stamps and expenditure in connection with the compensation of articles for the Press, etc. up to a maximum limit of Rs. 100. |
| | Chairman, Subordinate Services Selection Board, Punjab | 19 - General Administration | Printing of Question Papers for Subordinate services Selection Board's examination at private presses |
| Secretary to Government, Punjab, Vigilance Department | Under Secretary to Government, Punjab, Vigilance Department Officer-in-charge, Special Inquiry Agency, Punjab, Jullundur City Superintendent of Police, District Inquiries Agency, Punjab, Ambala | 19 - General Administration | Secret rewards in connection with secret enquires and investigation |
| Secretary to Government, Punjab, Vigilance Department | Under Secretary to Government, Punjab, Vigilance Department | "S-Deposits and Advances Part II-Deposits not bearing interest (C) Other Deposits" | Money advanced for laying traps against corrupt officials |
| | Officer-In-charge Special Inquiry Agency | Accounts-Departmental Judicial Deposits | |
| | Superintendent of Police, District inquiries Agency | Civil Deposits(Personal) Deposits" | |
| Deputy Secretary to Government, Punjab, Finance Department | Deputy Secretary to Government, Punjab, Finance Department | 19-General Administration | Honoraria to Examiner of the State S.A.S. Examination and the Divisional Accountants Examination for setting question papers and evaluating answer books. |
| Director, Technical Education, Punjab | Assistant Director-cum-registrar | 30-Public Works Charges on B & R. Establishment A-1 (iii) Director, Technical Education | Printing of Question Papers in connection with the State Board Examination |

- (2) For the allotment placed at his disposal, the Government employee mentioned in column 2 of the statement will maintain a contingent register, in the prescribed form in which the date and amount of each contingent bill will be entered with a note of the progressive expenditure. Within the allotment, the Government employee may draw bills for such sums as may be necessary. Such bills will not be supported by vouchers.
- (3) The general control of expenditure incurred against the allotment will be vested in the Government employee mentioned in column 2 of the statement, who will be responsible that accounts, are duly maintained and that payments have been properly made for the purpose for which the appropriations have been made.
- (4) Every controlling officer will maintain in the form of a cashbook a secret record of the expenditure and receipts (if any) connected with the allotment. This record should contain the amount and the date of each payment and such indication of its nature the Government employee mentioned in column 1 of the statement may consider necessary in order to enable him to discharge the responsibility placed upon him by clause 5 below. The amounts drawn from the treasury on contingent bills will be entered in the cash book on the receipt side the number and date of the bill being noted against the entry.
- (5) The Government employee mentioned in column 1 of the statement should conduct at least once in every financial year a sufficiently real administrative audit of the expenditure incurred by the Government employees mentioned in column 2 and furnish a certificate to the Accountant General in the following form not later than the 31st August following the year to which it relates:-

“I hereby certify that the amount actually expended by me or under my authority for secret service in the year ending the 31st of March _____ was Rs. _____ and that the balance in hand on the said _____ 31st March _____ was Rs. _____ and that this balance was surrendered by short drawing in the first bill presented during the year and I declare that the interests of the public service required that the above payments should be made out of secret service funds and that they were properly so made”.

- (6) The accounts of the secret service expenditure will not be audited by the Accountant General.
- 36. Section-writing and copying.**— (a) The sanction to section writing and copying charges should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.
- (b) No person in receipt of pay from Government can be remunerated for section-writing save with the special sanction of the competent authority, and no periodical allowance may, be charged as section-writing.

- 37. Special diet for Police Head Constables sick in Hospital.**— See Punjab Police Rules.
- 38. Standard Forms.**— These consist of such forms which have been prescribed for use in the various offices subordinate to a department. No additions or alternations will be made in such forms, except under the orders of the head of the department concerned.
- 39. Stationery and Printing articles.**— Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible unless specially sanctioned by the competent authority.

Note.— *Charges for country stationery and carriage of stationery in the larger offices as for instance, district offices, come under a separate major head "Stationery and Printing, and should be drawn on a separate bill.*

- 40. Taxes.— Municipal and Cantonment.**— (a) As a general rule, Municipal rates and taxes on non-residential buildings paid by or, passed on to a department occupying the whole or part of the building are debited to the contingencies of the department concerned. Where, however, the whole or part of the tax is paid by the Public Works Department, or by a Civil Department as the Department in administrative control of the building, the payments may be charged to the maintenance estimate of the buildings concerned.
- (b) Taxes on non-residential buildings occupied by departments, if paid by a department nominated by Government in this behalf and not passed on to the occupying department are charged to "71-Miscellaneous—Rents, rates and Taxes".

Municipal and other taxes (in the nature of house or property tax or otherwise) when payable by Government in respect of buildings occupied as residence, will be adjusted as part of the cost of maintenance of the building, Where, however, the whole or any portion of the taxes, which by local rule or custom are ordinarily leviable from the tenant is paid by a department other than the department in administrative control of the building the charge may be treated as contingent expenditure of the paying department.

Note.— *The rules regulating the payment of Municipal rates and taxes or building will be found in paragraph 3.14 of the Public Works Department Code (First Edition).*

- 40-A. Incidence of charges for Police Stations and Lock-ups.**— In respect of Police Stations Lock-ups provided free of rent by Railways to the Police Department, it has been decided that taxes of the nature of house or property tax, which are payable by owners, may be borne by Railways. Taxes levied for specific services rendered for the benefit of the occupier should, however, be recovered from the Police Department irrespective of whether they are under the local law or custom recoverable separately or form part of a consolidated property tax. The railway's share of occupiers share of taxes may then be re-debited by the Police Department to the Railway concerned.

- 41. Telegram Charges.**— See *Postal and Telegram Charges*.

- 41-A. Telephone Charges.**— In the payment of rent of telephones (except in temporary connections required for a part of the year) advantage should be taken of the yearly rate

of payment in all cases in which telephone is retained throughout the year so as to avoid loss to Government on this account.

41-B. Purchase of tents.— (1) The following scales of tents have been prescribed for officers of the Education, Medical and Health Departments:-

(a) Education Department:-

| | |
|--|--|
| Divisional Inspectors of Schools | (1) Two Swiss Cottage Tents, 14X14' (2) Two Pals, 10'X10' |
| Deputy Inspectors of Schools | (1) One Swiss Cottage Tent, 14"X14". (2) One Pal, 10"X8" |
| District Inspectors of Schools | (1) One miniature Swiss Cottage Tent, 12X12 (2) One Pal, 10"X8" |
| Assistant District Inspectors of schools. | (1) One sleeping Pal of four folds of cloth throughout with a four feet Kanat and outer fly, 10"X8" (2) One Pal, 10"X8" |
| Deputy Directress of Public Instruction, Punjab | (1) One Swiss Cottage Tent, 14"X14" (2) One Pal, 10'X8" |
| Health Department- (i) Civil Surgeons | (1) One single pole Regulations Tent (Complete) (2) One servant's Pal. |
| (ii) Assistant Director of Public Health | (1) Two Swiss Cottages, 14'X14" (2) One Double Fly office Pal (3) Three pals, 12'X12' |
| Assistant Epidemiologist and District Medical Officers of Health | (1) One Swiss Cottage, 10'10' (2) One Servants" Pal, 10'X10' (3) One Servants" Pal' 7'X7"//Subject to the condition that only 12 sets of tents will actually be maintained |

(2) The scale of tents prescribed for officers under the Administrative control of the Financial Commissioners are given in Financial Commissioners' Standing Order No.45.

42. Tour Charges.— (i) **Carriage of Tents.—** A certificate should be furnished in contingent bills to the effect that the Government employees concerned have paid half the cost on account of carriage of tents used by them except in cases where the tents are carried wholly at Government expense. (See Traveling Allowance Rule 2.39.)

- (ii) **Carriage of Records.**— In regard to carriage of records no details need be given in bills apart from usual information regarding sub-vouchers which must be given in contingent bills.

When the same conveyance is used both for the carriage of records and for the carriage of personal effects of Government employees, a suitable proportion of the cost should ordinarily be debited to contingencies and the balance met by the Government employees concerned. An exception to this general rule should only be made in those cases where the Head of the Department is satisfied that the conveyance engaged was used solely for the transport of Government records.

- (ii) **Wages of Khalasis.**— No details are required in respect of wages of Khalasis beyond a certificate to the effect that on no day the number of extra Khalasis employed exceeded the scale sanctioned by Government.
- (iv) **Office accommodation.**— Expenditure incurred on office accommodation for their staff by the Ministers during tour is de-bitable to “Tour Expenses.”
- 43. [Typewriters, Calculating Machines etc.]**— The detailed rules for the supply and purchase of typewriters, copying machines, duplicators, punching and binding machines and lamination machines are contained in Chapter 12 of the Punjab Printing and Stationery Manual.⁷
- 44. Traveling expenses of Punkha Mazdoors.**— The railway fare of punkha mazdoors on tour may be admitted as part of hot and cold weather charges.
- 45. Water-supply Installations.**— See Sanitary, Water-supply and Electrical Installation.

⁷ Substituted vide FD's Notification No. 2/1(4)-91-3FR-II, dated 2nd August, 1996.

APPENDIX - 16*(Referred to in Note 3 to P.F.R. 8.3)***Livery and Clothing Rules****PART - I****1. These rules deal with the supply of—**

- A.— Liveries,
- B.— Summer clothing,
- C.— Belts, cross-belts and badges, and
- D.— Warm clothing including blankets and water proof cap to Government employees, other than those hospital attendants, Bir Daroghas and Chaprasis of the Government Livestock Farm, Hisar, the supply of uniforms in whose case is regulated by the rules in Part II of this Appendix.

The word “Livery” excludes the items under heads (B), (C) and (D), but includes such accessories as turbans when supplied at the public expense.

2. The supply in every case is subject to the ordinary rules of budget provision.**3. There will be the following classes of peons:-**

Class I.— Jamadars in personal attendance on Ministers, Judges, Speaker, Legislative Assembly, Chairman, Legislative Council and Financial Commissioners.

Class II.— Jamadars in personal attendance on Commissioners, Chairman and Members of Punjab Public Service Commission, Chairman and Members of the Subordinate Service Selection Board, Punjab, Heads of Departments, Secretaries and one office Jamadar in the Punjab Civil Secretariat.

Class III.— (a) Chaprasis in personal attendance on Ministers, Judges, the Speaker and Secretary of the Punjab Legislative Assembly and Chairman and Secretary of the Punjab Legislative Council, Financial Commissioners, ⁸Officers on Special Duty appointed from time to time under the administrative control of the Financial Commissioners, Commissioners, Chairman, Members and Secretary of the Punjab Public Service Commission, Chairman and Members of the Subordinate Services Selection Board, Punjab, Heads of Departments, Conservators of Forests, Superintending, Engineers of the Public Works Department, the Director, public Relations Secretaries, Officers on Special Duty appointed from time to time in the Punjab Civil secretariat, Deputy Secretaries, Under-Secretaries, and Assistant Secretaries to Government, Registrar, Punjab P.W.D., Irrigation/buildings and Roads Branch Provincial Town Planner, Punjab Secretariat, Secretary to Chief

Minister, Deputy Commissioners, Settlement Officers, colonization Officers the Registrar of the High Court, Punjab, other Gazetted Officers of the High court and District and Sessions Judges, Deputy Registrar, Co-operative Societies, Deputy Director, Public Instruction, Deputy Directress of Public Instruction, Inspectress and District Inspectress of schools the Assistant Inspectress of Schools for Domestic Science, Physical Training Supervisor for Girls, the Inspectresses of Training Institutions and Assistant District Inspectress of Schools, Deputy Director, Health Services, Assistant Directors of Health Services, Punjab, Director, Irrigation Research Institute, Deputy Transport Controller, Examiner and Assistant Examiner, Local Fund Accounts, Excise and Taxation Commissioner and Deputy Excise and Taxation Commissioners and Director, Land Reclamation, Punjab, Deputy Directress of Industries (Industrial Training for Women) and Joint Registrars, Co-operative Societies and Joint Excise and Taxation Commissioner.

- (b) Jamadars in personal attendance on Secretary, Punjab Public Service Commission, Conservators of Forests, District and Sessions Judges, Superintending Engineers of the P.W.D., Principal. Punjab Engineering College, Chandigarh, and Jamadar in personal attendance on Secretary, Subordinate Services Selection Board.

Class IV.— Jamadars and chaprasis other than those included in Classes I, II and III of the establishments named in Annexure A, who are either:-

- (a) in personal attendance on gazetted Government employees, or
- (b) employed in English Departments of Commissioners, Deputy Commissioners and District and Sessions Judges offices and in circle and other subordinate offices of the P.W.D., Buildings and Roads, Electricity and Irrigation Branches and the Local Audit Department,
- (c) employed in the Punjab Civil Secretariat or in the offices of Heads of Departments, including Controller of Printing and Stationery, Punjab.

Class V.— All other chaprasis. (These receive belts only unless specially entitled to warm clothing.)

4. The sources of supply and rates of cloth for liveries and warm clothing including blankets, cloth for lining and paggris, gold lace, Gold Braid and Gold Buttons (ghundis) required for peons and Class IV employees are given in Rule 8 of these rules. The articles should be obtained by offices by direct indent on the sources of supply mentioned therein. Buttons, braid and other accessories not mentioned may be obtained locally. In placing orders, care should be taken to specify clearly the quantities and qualities of material ordered and the description given in full as indicated in Rule 8.
5. Bills for liveries, belts and warm clothing will be submitted in the Forms P.U. 1-3, attached. These forms are separate for (a) liveries and summer clothing, (b) warm clothing and blankets, (c) belts.

Note.— *Charges such as packing, postage and freightage shall not be included in the incidental charges connected with the supply of liveries, belts and warm clothing, etc.*

6. Subject to the conditions laid down in these rules, heads of offices are empowered to sanction expenditure on supply of liveries, summer clothing, belts, badges, warm clothing and water proof caps to peons and class IV employees attached to their offices up to the maximum limits of cost as laid down in Rules 12 to 31.

6-A. (i) The supply of liveries, summer clothing belts cross belts, badges and warm clothing to persons whose pay is charged to work is a special charge and, therefore, subject to the sanction of Government, unless power to sanction such expenditure has been delegated with the approval of the Finance Department to a subordinate authority. Provisions for such charges should be made in the estimate of the works concerned.

- (ii) Power under the unless has been delegated to the Divisional Officers of the Irrigation Branch to supply liveries, summer clothing belts, cross belts, badges and warm clothing to work-charged establishment.

Note.— *The assent of the Finance Department is presumed to orders issued by Government under this rule, provided that the individual to whom the livery or warm clothing is given would be entitled to it under the ordinary rules if his pay were not charged to works.*

6-B. When loss or damage to an article of livery, summer clothing, belts, cross belts, badges and warm clothing is caused through negligence of misuse (before due date) the loss should be recovered from the defaulter.

The Administrative Department dealing with Printing and Stationery may, however, at any one time write off the cost of and renew before due date one livery of any class including summer clothing, belts, cross belts, badges and warm clothing, where the loss or damage is not caused by negligence or misuse or where no recovery is possible from the defaulter.

A - LIVERIES

7. The livery of classes I and II will be of scarlet broad cloth ornamented with gold lace. That of class III will be chapkan of scarlet broad cloth with an edging of yellow braid. The livery of class IV will be scarlet or blue twill cloth or khaki serge with scarlet or yellow facing or braid at the discretion of the Head of the Department.

Note.— *The Conservator of Forests has the option of supplying peons in personal attendance on Divisional Forest Officers and Working Plan Officers with liveries of class IV or with the uniform prescribed for forest guards provided the maximum price fixed for a livery in Rule 12 is not exceeded even if a forest guard's uniform is supplied.*

8. The sources of supply, qualities of cloth and other materials prescribed for each class of livery and the prices are detailed below:-

| Class of livery | Description cloth prescribed | Source of supply | Price per yard f. o. r. station of supply | Remarks |
|---------------------------------|--|--|---|-------------------|
| Classes I and II | Registered No. A/1 and II, Superfine Broad Cloth, Scarlet 54 inches wide | Egerton Woollen Mills, Dhariwal (Punjab) | 6 4 0 | |
| Class III | Registered No. B/III Superfine Broad Cloth, Scarlet 54 inches wide | | 4 4 0 | |
| Class IV | Registered No. C/III Twill Cloth, Searlet, 27/54 inches wide | Government Industrial School, Hisar | 2 8 0 5 0 0 | |
| | OR Registered No. D/III Twill Cloth, Blue 27/54 inches wide | Government Industrial School, Hisar | 2 6 0 4 12 0 | |
| | OR Registered No. B/II (i) Serge Khaki 27/54 inches wide | Government Industrial School Panipat. | 2 4 0 4 8 0 | |
| | | | | |
| Class IV (Facing cloth) | Registered No. C/III Twill Cloth, Scarlet (or Yellow) 27/54 inches wide | Government Industrial School, Hisar | 2 8 0 5 0 0 | |
| | | | | |
| Warm Coats or clothing | Registered No B/II(i) Serge, Khaki, 27/54 inches wide | Government Industrial School, Panipat | 2 4 0 4 8 0 | |
| | | | | |
| Blankets | Registered No. A(i) 2, Grey Check Rug. 104" X54 | Wool Expert, Panipat. | 6 12 0 each | |
| All classes Lining cloth | Registered No. F/432, Lining Cloth Red (or Blue Check) 30/31 inches wide | Government Demonstration Weaving Factory | 0 6 0 | |
| All Classes Paggri cloth | Registered No. G/4036, White Muslin, 35/36 inches wide | ** | 0 5 0 | |
| Classes I and II | Gold lace, 1", 1x1/2" and 4" wide, first quality per tola | ** | 1 11 3 | |
| Classes III and IV | Gold lace, 1", 1x1/2" and 4" wide second quality per tola | ** | 1 0 6 | |
| Classes I and II | Gold Buttons, Ghundis, first quality per dozen pairs | ** | 2 8 0 | F.O.R Destination |
| Class III and IV | Gold Buttons, Ghundis, second quality per dozen pairs | ** | 1 12 0 | |
| Class I, II and III | Gold Braid per tola | ** | 0 10 9 | |

****N.B.—** As sanctioned by Government from year to year will be applicable.

9. Paggris may be given with liveries of classes I to IV provided the sanctioned cost is not exceeded. The sanctioned cost allows of two paggris being provided with each uniform in classes I to IV.
10. A new scarlet livery of classes I to III may be supplied on completion of three years from the date of the previous supply. In addition, warm clothing may be supplied on completion of three years from the date of the previous supply to messengers in these classes who have to tour continually.
- Note 1.—** When warm clothing is supplied to messengers under this rule, the Disbursing Officer should attach to the bill a certificate to the effect that the messengers have to tour continually.
- Note 2.—** In the case of Jamadars and peons in personal attendance on the Chief Conservator of Forests and Conservators of Forests, warm clothing may be supplied after the completion of two years from the date of a previous supply.
11. A new khaki scarlet or blue livery of class IV may be supplied on completion of two years from the date of a previous supply. Warm clothing is not given in these cases.
12. The maximum limits of cost for each livery are:-

| | Rs. | A. | .P. |
|-----------------------|-----|----|-----|
| Class I | 50 | 6 | 0 |
| Class II | 41 | 14 | 0 |
| Class III | 17 | 14 | 0 |
| Class IV | 20 | 0 | 0 |
| Warm coats (Clothing) | 13 | 8 | 0 |
| Blankets (Two Rugs) | 13 | 0 | 0 |

These maxima will be applied to the average cost of liveries of each class entered in each bill.

Note.— These rates are liable to change from year to year under the orders of Government.

13. In Government offices where livery of class IV is admissible it may be supplied only to the messengers of the establishments shown in Annexure A. In offices other than those of the Punjab Government Secretariat and Heads of Departments including the Controller, Government Printing and Stationery, liveries may only be given to messengers in personal attendance on gazetted Government employees or to those employed in the English Department of Commissioners, Deputy Commissioners, Colonization Officers and Settlement Officers and District and Sessions Judges Offices and in circle and

subordinate offices of the P.W.D., Buildings and Roads, Electricity and Irrigation Branches. Liveries are not to be supplied to the messengers of Gazetted Government employees appointed for short period, such as Additional Sessions Judges so appointed. The peons attached to Tehsildars who are gazetted Government employees are nevertheless not provided with liveries.

- 13-A.** In temporary or newly-created offices, not included in Annexure A to these rules, liveries or warm clothing may be allowed to Jamadars, Peons and Chowkidars by the Heads of Departments on the same scale and subject to the same conditions as are applicable to such employees in permanent offices provided that the post is likely to continue more than 2 years and the Class IV Government employee concerned has put in more than one year's service. The articles of liveries or warm clothing should be taken back in the event of discharge, or quitting service before the expiry of the normal life of such articles, for re-issue to other employees who may be entitled thereto.
- 14.** In the Irrigation Branch livery may be supplied to the following classes of Class IV, Government employees whose pay is charged either to "Establishment" or to "Works" the cost being de-bitable to "Establishment Contingencies" or "the estimates of the works concerned" respectively.

| | | | |
|-------|---|---|--|
| (i) | Gauge Reader | Red Kamarband of ordinary red cloth at Re 0-8-0 each | |
| (ii) | Barkandaz Guards | (a) Turban—dark blue with light blue ends at Rs. 3-8-0 each. (b) Coat—Indigo blue Drill cloth at Rs. 6 each. | |
| (iii) | Regulation Beldars except at Ferozepore Jamadars of Beldars | Blouses blue (with light blue Chevrons on sleeves for Jamadars) of Indigo blue Drill cloth at Rs. 3-10-0 | |
| (iv) | Head-works See item (vi) below | | |
| (v) | Telegraph Peons | Coat. — Indigo blue drill cloth at Rs. 6 each Turban – Dark blue with light blue ends at Rs. 3-8-0 each. Pyjama. — Indigo blue drill cloth at Rs. 2-7-0 each | At those stations only to which the chief Engineer has accorded his approval |
| (vi) | (a) Regulation Beldars at Ferozepore Headworks | Turban Khaki with red borders Blouse Khaki, short and cotton stockings | At a cost not exceeding Rs. 8 each |
| (b) | Jamadars of Beldars Ferozepore Headworks | Coat Khaki, turban Khaki with red border Blouse Khaki, Shorts and Cotton Stockings | At a cost not exceeding Rs.11. |

The livery should last two years in the case of items (i) to (iv) and three years in case of item (v) and maximum cost as shown against items (i) to (v) should not be exceeded.

In case of item (vi) for Regulation Beldars and Jamadars of Beldars who are employed through the year, the uniforms shall be supplied annually, while for "Flood Season Beldars" they shall be renewable every second year.

- 14-A.** In the Buildings and Roads Branch, livery may be supplied to roads mates whose pay is charged to "Works" as under:-- Each road mate borne on the work-charged establishment may be supplied with a turban (red in colour and having fringes at both ends, etc.) at a cost not exceeding Rs. 5 once a year. Each such road mate will also be supplied with a leather waist belt with badge at a cost not exceeding Rs. 3. Belts will be renewed only when worn out, The cost in each case will be charged to the maintenance estimates of the roads concerned.
- 15.** All forest guards and chowkidars employed on forest preservation or reafforestation work under the Land Revenue administration (Budget head of account "7—Land Revenue") are entitled to a uniform consisting of Khaki coat, short and paggri at a cost not exceeding Rs. 9 per chowkidar once every three years.
- 16.** The duffadar and barkandazes employed in the Government Schools of Engineering, Punjab, are entitled to uniform consisting of a turban and coat at a cost not exceeding Rs.8 per man once every two years, the cost being de-bitable to the grant for contingencies.
- 17.** The class IV establishment of the Punjab Legislative Assembly and Council is entitled to liveries as follows:-
- (1) **Sweepers.**— One suit khaki drill consisting of one coat, one pyjama and one turban at a cost not exceeding Rs. 10 per suit, every year;
 - (2) **Head Sweepers.**— One Khaki coat and two turbans at a cost not exceeding Rs. 10, every year;
 - (3) **Farashes.**— One warm coat, two turbans two trousers, and one belt, at a cost not exceeding Rs 17, for each farash once every three years;
 - (4) **Cloak Room Attendants.**— Three Achkan suits; each suit consisting of achkan of white drill, salwar and turban at a cost not exceeding Rs. 9 per suit, once every two years.

B - SUMMER CLOTHING

- 18.** Except in Shimla, Jamadars and peons in Classes I to III and door-keepers of the Punjab Legislative Assembly, may be provided with white summer clothing in accordance with the following scale:-
- (1) Three suits consisting of a choga, coat and pyjama may be allowed for each Jamadar or chaprasi.
 - (2) The suits will be of white long cloth or drill, 9-1/4 yards of cloth being allowed for each suit.

- (3) The maximum cost of each suit is not to exceed Rs. 6-12-0.
- (4) The clothing to be renewed on completion of two years only from the date of a previous supply in the case of Jamadars and peons of the Judges, Commissioners, Deputy Commissioners and District and Sessions Judges and on completion of three years from the date of a previous supply in other cases.
- (5) The cloth for such clothing will be obtainable only from the Government Demonstration Weaving Factory. The qualities prescribed and standardized are long cloth No. 30270, 36" wide, at Re. 0-7-6 per yard, and drill No. 1610, 28" wide, at Re. 0-8-0 per yard in each case f.o.r.

It is excepted that except in the hills, this uniform will be worn from April 15 to October 15, and that except on ceremonial occasions, the choga will be worn over the scarlet uniform of classes I to III to preserve its appearance.

19. In Shimla, three peons of class III belonging to the office of the Deputy Commissioner are entitled to two chogas each during the year at a total cost not exceeding Rs. 17-4-0 for six chogas every year.
20. The sweeper employed in the office of the Director, Health Services, is entitled to a summer uniform consisting of a coat and a pyjama of khaki drill and a turban of khaki malmal at a cost not exceeding Rs. 10 once every three years from the date of a previous supply.

(For winter uniform see Rule 30).

C - BELTS CROSS-BELTS AND BADGES.

21. The servants in Government offices to whom belts, etc may be supplied, and the maximum costs allowed in each are indicated below:--

Suitable buckles and badges may be supplied in addition. Belts and cross-belts should last for four years, and new ones may not be sanctioned at the public expense within that period.

Buckles and brass badges are excepted to last for an indefinite time, and should be passed on from one man to another.

| | | | | |
|-----|------------------------------------|-----|----|---|
| (1) | Jamadars and chaprasis of Class I— | Rs. | A | P |
| | Jamadars - Belt and cross-belts | 34 | 0 | 0 |
| | Chaprasis - Belt | 18 | 12 | 0 |

Note.— *Jamadars in personal attendance on Ministers, Speaker, Legislative Assembly, Chairman, Legislative Council, Chief Justice, and the permanent Judges are allowed*

additional equipment of a Peshkabaz (degrees) and (Jhabbas) (gold tassels attached to daggers) costing Rs. 59. Daggers are excepted to last for an indefinite time and should be Tassels should last for four years and renewal may not be sanctioned within that period passed on from one man to another. Tassels should last for four years and renewal may not be sanctioned within that period.

| | | Rs. | A. | P. |
|-----|---|-----|----|----|
| (2) | Jamadars and chaprasis of Class II— | | | |
| | Jamadars - Belt and cross-belts | 27 | 4 | 0 |
| | Chaprasis - Belt | 18 | 12 | 0 |
| (3) | Jamadars and chaprasis of Class III— | | | |
| | Jamadars - Belt and Cross-belts | 16 | 8 | 0 |
| | Chaprasis - Belt | 11 | 6 | 0 |
| (4) | Jamadars and chaprasis of Class IV who are detailed in Annexure A, except in the case of those named against Serial Nos. (31), (70), (74), (79), (83), (84), (86), (92), (101), (102), (105), (108), (109) and (110)— | | | |
| | Belt | 11 | 6 | 0 |

Note.— *The Jamadars in the Museum and the Jamadars in the Punjab Government Press are permitted belts costing Rs. 16.*

| | |
|------|--|
| (6) | Jamadars and chaprasis of Class IV named against the following Serial Nos. of Appendix A— |
| (31) | Except Jamadars — (70), (74), (79), (83), (84), (86), (92), (101), (102), (105), (108), (109) and (110). |

Inexpensive leather belt and brass badge.

Note.— *Regarding Jamadar in Government Press, see note to clause (4).*

| | |
|-----|--|
| (7) | All other chaprasis— |
| | In-expansive leather belt and brass badge. |

Note.— *Fisheries Headmen and Watchers and Game Watchers employed in the Department of Fisheries and Game, Punjab, are permitted inexpensive leather belts with brass badges as a symbol of authority.*

22. In the Irrigation Branch, belts waist belts arms and badges may be supplied to the following classes of class IV servants whose pay is debited either to "Establishment contingencies" or "the Estimates of the works concerned " respectively:--

(i) **Sowars**

| | |
|---|--------------------------------|
| Arms.— Swords | To last for indefinite period. |
| Belts.— Brown leather with badge and a loop on the left for the sword. | To last for 8 years. |

(ii) **Maintenance Beldars, Dak-runners, Chowkidars and Patrols not employed as Registrars of Irrigation.**

| | |
|-----------------------------------|--------------------------------|
| Badges.— Armlet with badge | To last for indefinite period. |
|-----------------------------------|--------------------------------|

(iii) **Gauge Readers**

| | |
|-----------------------------------|--------------------------------|
| Badges.— Armlet with badge | To last for indefinite period. |
|-----------------------------------|--------------------------------|

(iv) **Barkandaz Guards**

| | |
|---|--------------------------------|
| Waist belts.— Brown leather 3" wide with loop for sword and rectangular buckle plate | To last for four years. |
| Arms.— Swords | To last for indefinite period. |

(v) **Telegraph Peons.**

| | |
|--|-------------------------|
| Waist belts.— Brown leather 3" wide with clasp bearing the words "Telegraph Peons and the name of canal". | To last for four years. |
|--|-------------------------|

23. In the Electricity Branch of the Punjab Public Works Department brass badges may be supplied to the work-charged Line Staff at a cost not exceeding Rs. 0-10-0 per badge, the cost being chargeable to the work concerned.

D - WARM CLOTHING

24. Warm clothing may take the form of warm coats or blankets, not being livery.
25. Warm clothing may be supplied to the Jamadars and orderlies of the gazetted Government employees named against classes I, II and II in Rule 3, who are provided with scarlet liveries under these rules, provided that such Jamadars or orderlies are

required to be frequently on tour. It should last three years and the maximum limit of cost is Rs. 13-8-0 whether warm coats or blankets are supplied. Warm clothing at a cost not exceeding Rs. 13-8-0 each may also, as a special case, be supplied to the—

| | |
|------|--|
| (1) | Peons in personal attendance on the Inspector of Fisheries. |
| (2) | Motor Lorry Drivers employed in the Government Livestock Secretariat and Central Jail Presses. |
| (3) | Tractor Driver employed in the Government Livestock Farm, Hisar. |
| (4) | Head Beldar at Brot and Motor Lorry Drivers employed in the Electricity Branch. |
| (5) | Linesmen on the permanent operating staff for the maintenance of Trunk and Branch Transmission and Telephone Lines in the Electricity Branch. |
| (6) | Peon employed in the Circulating Branch of the Punjab Civil Secretariat for the distribution of urgent and immediate files after office hours. |
| (7) | Eight orderlies attached to the (i) Chief Secretary to the Government, Punjab, (ii) Home Secretary to Government, Punjab, and (ii) Resident Assistant, Punjab Civil Secretariat, respectively. |
| (8) | Farashes employed in the Punjab Civil Secretariat. |
| (9) | Motor Lorry Drivers employed in Schools for Girls in the Punjab. |
| (10) | Motor Ambulance Driver and Cleaner employed in the Punjab Veterinary College. |
| (11) | Lorry Driver employed in the Punjab Civil Secretariat. |
| (12) | Six pens employed in the office of the Punjab Secretariat, Legislative Assembly and Council for the distribution of papers to the members of the Assembly and Council after office hours. |

- 26.** Subject to the sanction in each case of the officer shown in Annexure B, Warm clothing, not being livery, may be supplied to any watchmen or other class IV employees not provided with liveries who (i) are employed in night work; or (ii) spend much time on tour; or (iii) are employed on duty in hill station.

In the case of offices not included in Annexure B, the Heads of Departments may sanction such warm clothing, if these conditions are fulfilled.

In the Public Works Department, Irrigation, Buildings and Roads and Electricity Branches, warm clothing may be supplied under this rule to the following classes of class IV

Government employees whose pay is debited to establishment, the cost being de-bitable to "Establishment—Office contingencies":-

- (i) Office Chowkidars and office watchmen whether Barkandazes or Chowkidars when doing night work, employed either in the Secretariat or with Superintending Engineers, Divisional Officers or Sub-Divisional Officers.
- (ii) Tindals and Khalasis employed either in the Secretariat or with Superintending Engineers, Divisional Officers or Sub-Divisional Officers.
- (iii) Farashes employed in the Secretariat.
- (iv) Godown Chowkidars.

The clothing should last three years, and a maximum cost of Rs.13-8-0⁹ in each case, whether warm coats or blankets are supplied should not be exceeded.

Note 1.— *Process-servers attached to the Courts of Sub-Judges at the hill stations enumerated in Rule 2.27 of the Traveling Allowance Rules, First Edition, 1952, and at Kulu and Palampur are classed class IV employees for the purpose of this rule.*

Note 2.— *Chowkidars attached to the Punjab Civil Secretariat Office at Ellersile, Shimla who were in employ on the 1st April, 1929., will be supplied with warm clothing after every two years but incumbents engaged after that date will be subject to the provisions of this rule.*

Note 3.— *Work-charged malis and garden coolies employed at Raj Bhawan, Shimla, will be supplied with warm clothing annually at a cost not exceeding Rs. 13-8-0.*

27. In the Irrigation Branch, at least one Telegraph peon at Headworks stations and at other places where on account of the amount of work more than one Signaller has been sanctioned, may be supplied with warm clothing on the completion of three years from the date of previous supply at a cost not exceeding Rs. 13-8-0². Sowars and Barkandaz guards attached to the Secretariat, Superintending Engineers, Divisional Officers or Sub-Divisional Officers in the Irrigation and Electricity Branches may also be supplied with a great coat on the completion of three years from the date of a previous supply at a cost not exceeding *Rs.13-8-0. Dak-runners, dak-trolley-men, and regulation staff, i.e., Jamadars, assistant Jamadars, beldars and boatmen employed on night duty in the Irrigation Department and trolley-men employed at the Government school of engineering, Punjab, are supplied with a great coat costing not more than *Rs. 13-8-0 on completion of three years from the date of a previous supply.

28. Chowkidars of important rest-houses of the Buildings and Roads Branch (as detailed opposite) frequently occupied by high officials may be supplied with warm clothing on the completion of three years from the date of a previous supply at a maximum cost not exceeding that shown in Rule 26. In the case of permanent Chowkidars whose pay is

⁹ Warm coats and great coats for persons employed in the Punjab Public Works Department, Irrigation Branch, may cost upto Rs. 15 each.

debited to establishment the cost of such warm clothing is debitable to "Establishment—Office Contingencies". For temporary men the cost will be debited to the maintenance estimate of the rest-house concerned.

List of important Rest-houses.

Hoshiarpur, Jullundur, Ludhiana, Ferozepur, Ambala, Karnal, Rohtak, Hisar, Gurgaon; Dundiara, Pathankot, Amritsar, Palampur, Dalhousie and the combined Civil and Public Works Department rest-houses at Ladwa.

29. Warm coats, Waterproof caps and Ammunition Boots may be supplied to the following Regular and Work-charged Establishment in the Electricity Branch, renewable after every three years. The supply of these articles should be obtained through the Controller of Stores, Punjab, Jullundur.

| Sr. No. | Establishment | Warm coats | Waterproof caps | Ammunition Boots |
|------------------------------|---|------------|-----------------|------------------|
| REGULAR ESTABLISHMENT | | | | |
| 1. | Regulation Belders at Brot | One each | One each | One each |
| 2. | Head Belder Headworks at Brot | One each | One each | One each |
| 3. | Fitter Coolies Headworks at Brot and on the Haulage ways Section | One each | One each | .. |
| 4. | Coolies and Hammermen employed at Brot | One each | One each | |
| 5. | Tradesman Mates at Brot for maintenance of Bridge path and Head works Tramway | One each | One each | One each |
| 6. | Sweepers at Brot and Winch Camp | One each | One each | One each |
| 7. | Others sweepers | One each | One each | |
| 8. | Gang Mates on Pipe Line and Winch Camp Haulage ways | One each | One each | One each |
| 9. | Trolly and Boatmen at Brot | One each | One each | One each |
| 10. | Mali Headworks at Brot | One each | One each | |
| 11. | Chowkidars at Brot | One each | | |
| 12. | Gauge Reader at Brot | One each | One each | |
| 13. | Sanitary Jamadar at Jogindernagar | One each | One each | One each |
| 14. | Trunkmen employed on the Pipe Line and Winch Camp Haulage ways | One each | One each | |
| 15. | Jamadar for Gang Mates | One each | One each | |

| | | | | |
|----------------------------------|---|----------|----------|---|
| 16. | Chowkidar Tunnel Exit | One each | One each | |
| 17. | Forest Guard | One each | One each | |
| 18. | Chowkidars employed at the Power House at Jogindernagar | One each | | |
| 19. | Chowkidars employed at the Store and Workshop at Jogindernagar (Shanan) | One each | | |
| WORKCHARGED ESTABLISHMENT | | | | |
| 1 | Chowkidar employed At the Rest Houses at Brot and Shanan | One each | - | - |
| 2 | Chowkidars employed at Sub-stations | One each | - | - |

Note.— For qualities of clothes and other materials and prices fixed for the same see rule 8.

30. The sweepers employed in the office of the Director, Health Services, are entitled to a winter uniform consisting of a coat and a pyjama of khaki serge at a cost not exceeding Rs. 15 once every three years from the date of a previous supply.

(For summer uniform see Rule 20).

31. The door-keepers of the Punjab Legislative Assembly are entitled to winter uniforms consisting of—

One Achkan (black serge) at Rs. 30

Two pyjamas (white) at Rs. 4,

Two turbans (white muslin fine) at Rs. 5;

One badge at Rs. 1.

Once every two years from the date of a previous supply.

(For summer clothing see Rule 18).

ANNEXURE - A**Offices in which livery of Class IV may be supplied***(See Rule 13)*

| | |
|-----|---|
| 1. | Settlement Officers. |
| 2. | Colonization Officers. |
| 3. | Director of Land Records. |
| 4. | Chief Conservator of Forests. |
| 5. | Conservators of Forests, Eastern and Western Circles. |
| 6. | Divisional Forest Officers. |
| 7. | Working Plan Officers of the Forest Department. |
| 8. | Officers of the Forest Department on special duty in other Departments. |
| 9. | Sub-Divisional Forest Officers and Officers otherwise attached to the Forest Divisions. |
| 10. | Public Works Department, Irrigation Branch:- |
| | (1) Secretariat Office. |
| | (2) Superintending Engineers. |
| | (3) Divisional Officers. |
| | (4) Sub-Divisional Officers. |
| 11. | Punjab Legislative Assembly /Council Secretariat. |
| 12. | Punjab Civil Secretariat. |
| 13. | Examiner, Local Fund Accounts. |
| 14. | Director, Public Relations. |
| 15. | Financial Commissioners. |
| 16. | Commissioners of Divisions. |
| 17. | Secretary, Punjab Public service Commission. |
| 18. | Secretary, Subordinate Services Selection Board. |
| 19. | Deputy Commissioners. |
| 20. | Assistant Commissioners. |
| 21. | Secretaries, Regional Transport Authorities, Punjab. |
| 22. | Extra Assistant Commissioners. |
| 23. | High Court. |
| 24. | Law Department. |
| 25. | Administrator-General. |
| 26. | District Judges. |
| 27. | Subordinate Judges. |
| 28. | Judges of Small Cause Court. |
| 29. | Inspector-General of Prisons. |

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|-----|---|
| 30. | Superintendents of Central Jails, the Borstal Institution and District Jails. |
| 31. | Inspector-General of Police. |
| 32. | Deputy Inspector-General of Police. |
| 33. | Reformatory Schools. |
| 34. | Welfare Officer, Punjab. |
| 35. | Curator, Museum (Jamadar Attendants). |
| 36. | Director of Public Instruction. |
| 37. | Divisional Inspectors of Schools. |
| 38. | Inspector of Training Institutions. |
| 39. | Inspector of Vernacular Education. |
| 40. | Assistant to the Inspector of Schools. |
| 41. | Registrar, Departmental Examinations. |
| 42. | Principals of Central Training Colleges. |
| 43. | Principals of Government Arts Colleges. |
| 44. | Director, Research and Medical Education, Punjab, Chandigarh. |
| 45. | Director, Health Services. |
| 46. | Civil surgeons. |
| 47. | Principal, Medical College. |
| 48. | Principal, Government Ayurvedic College. |
| 49. | Medical Superintendent V.J. Hospital, Amritsar. |
| 50. | Principals Dental College, and Hospital, Amritsar. |
| 51. | Medical Superintendent, Lady Reading Hospital, Shimla. |
| 52. | Medical Superintendent, Walker Hospital Shimla. |
| 53. | Provincial Leprosy Officer, Palampur. |
| 54. | Assistant Bacteriologist to Government, Punjab, Karnal. |
| 55. | Medical Superintendent, Sir Gujjarmal Kesardevi Sanatorium. |
| 56. | Superintendent, Punjab Mental Hospital. |
| 57. | Chemical Examiner to Government. |
| 58. | District Health Officers. |
| 59. | Bacteriologist to Government. |
| 60. | Director of Agriculture. |
| 61. | Deputy Director of Agriculture. |
| 62. | Agricultural Chemists to Government. |
| 63. | Entomologist to Government. |
| 64. | Professor of Agriculture. |
| 65. | Principal, Punjab Agricultural College. |
| 66. | Marketing Officer, Punjab Agricultural Department. |

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|-----|--|
| 67. | Botanist for Oil-seeds. |
| 68. | Professor of Botany, Punjab Agricultural College. |
| 69. | Fruit Specialist. |
| 70. | Cerealists. |
| 71. | Millet Botanist, Ferozepore. |
| 72. | Director, Animal Husbandry Department. |
| 73. | Live Stock Officer and Assistant to the Director, Animal Husbandry Department. |
| 74. | Deputy Superintendents, Live Stock. |
| 75. | Superintendents, Animal Husbandry Department. |
| 76. | Deputy Superintendents, Animal Husbandry Department. |
| 77. | Personal Assistant to the Director, Animal Husbandry Department. |
| 78. | Principal, Punjab College of Veterinary Science and Animal Husbandry, Hisar. |
| 79. | Superintendent, Government Live Stock farm, Hisar. |
| 80. | Deputy Superintendents, Government Live Stock Farm, Hisar. |
| 81. | Assistant Superintendent, Government Cattle Farm, Hisar. |
| 82. | Registrar, Co-operative Societies. |
| 83. | Deputy and Assistant Registrars of Co-operative Societies. |
| 84. | Public Works Department, Electricity Branch-- |
| | (1) Chief Engineer. |
| | (2) Divisional Officers. |
| 85. | Director of Industries. |
| 86. | Director of Industrial Training, Punjab |
| 87. | Dyeing Expert. |
| 88. | Tanning Expert, Jullundur. |
| 89. | The marketing Officer and Superior Tanning Demonstration parties, Jullundur |
| 90. | Principal, School of Arts. |
| 91. | Controller, Arts and Crafts Depot. |
| 92. | Inspectors of Industrial Schools. |
| 93. | Textile Inspector |
| 94. | Hosiery Expert, Hosiery Institute, Ludhiana. |
| 95. | Inspectress of Industrial Schools for Girls, Punjab. |
| 96. | Textiles Master, Central Weaving Institute, Amritsar. |
| 97. | Principal, Government Central Crafts Institute for Women Punjab. |
| 98. | The Wool Expert, Amritsar. |

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|------|---|
| 99. | Game Warden, Punjab. |
| 100. | Inspectors of Factories. |
| 101. | Industrial surveyors and Additional Inspectors of Factories. |
| 102. | Chief Boiler Inspector. |
| 103. | Boiler Inspectors. |
| 104. | Electric Inspector to Government. |
| 105. | Controller of Stores, Punjab. |
| 106. | Public Works Department, Buildings and Roads Branch— |
| | (1) Secretariat Office. |
| | (2) Superintending Engineers. |
| | (3) Consulting Architect to Government. |
| | (4) Electrical Engineer to the Government. |
| | (5) Divisional Officers. |
| | (6) Sub-Divisional Officers. |
| | (7) Secretary, Communications Board. |
| | (8) Principal, Government School of Engineering. |
| | (9) Principal, Government College of Engineering and Technology. |
| | (10) Land Control Officer. |
| | (11) Provincial Town Planners. |
| 107. | Controller, Printing and Stationery. |
| 108. | Works Manager, Central Jail, Press. |
| 109. | Divisional Inspectors of Local Bodies. |
| 110. | Director of Elections. |
| 111. | Elections Commissioner, Punjab. |
| 112. | Deputy Transport Controllers. |
| 113. | Excise and Taxation Commissioner. |
| 114. | Deputy Excise and Taxation Commissioners. |
| 115. | Excise and Taxation Officers. |
| 116. | Assistant Excise and Taxation Officers. |
| 117. | The Director of Panchayats. |
| 118. | Nutrition Officer, Punjab. |
| 119. | Assistant District Industries Officer, except those posted at Shimla, Kulu, Jullundur, Amritsar and Ludhiana. |

ANNEXURE - B**Offices in which warm clothing is admissible under the provisions of rule 26****TABLE**

| Sr. No. | Establishment of— | Sanctioning Officers |
|----------------|--|--|
| 1. | High Court | Hon'ble Judges. |
| 2. | Financial Commissioners | Financial Commissioner. |
| 3. | Public Works Department Irrigation Branch— | |
| | (1) Secretariat Office | Chief Engineer. |
| | (2) Superintending Engineers | Superintending Engineers. |
| | (3) Divisional Officers | Divisional Officer. |
| | (4) Sub-Divisional Officers | Sub-Divisional Officer. |
| 4. | Public Works Department, buildings and Roads Branch— | |
| | (1) Secretariat Office | Chief Engineer. |
| | (2) Superintending Engineers | Superintending Engineer |
| | (3) Superintending Engineer, Public Health Circle. | Superintending Engineer, Public Health Circle. |
| | (4) Consulting Architect to government. | Consulting Architect to Government. |
| | (5) Electrical Engineer to Government. | Electrical Engineer to Government. |
| | (6) Divisional Officers | Divisional Officers. |
| | (7) Sub-Divisional Officers | Sub-Divisional Officers. |
| | (8) Principal, Government School of Engineering. | Principal, Government School of Engineering. |
| | (9) Principal, Punjab Engineering College | Principal, Punjab Engineering College. |
| | (10) Secretary, communications Board | Secretary Communications Board. |
| | (11) Land Control Officer. | Land Control Officer. |
| | (12) Provincial Town Planner | Provincial Town Planner. |
| 5. | Electrical Inspector to Government, Punjab. | Electrical Inspector to Government. |
| 6. | Public Works Department, Electricity Branch— | |
| | (1) Chief Engineer | Chief Engineer. |
| | (2) Superintending Engineer | Superintending Engineer. |
| | (3) Divisional Officers | Divisional Officer. |

| | | |
|-----|--|--|
| | (4) Sub-Divisional Officers | Sub-Divisional Officer. |
| 7. | Commissioners. | Commissioners. |
| 8. | Punjab Public Service Commission | Chairman, Punjab Public Service Commission |
| 9. | Director of Land Records | Director of Land Records |
| 10. | Director of Industrial Training Punjab | Director of Industrial training Punjab. |
| 11. | Director of Industries | Director of Industries |
| 12. | Dyeing Expert | Director of Industries |
| 13. | Training Expert, Jullundur | Director of Industries |
| 14. | Principal, School of Arts | Director of Industries |
| 15. | Inspector of Industrial School, Punjab | Director of Industries |
| 16. | Hosiery Expert, Hosiery Institute, Ludhiana. | Director of Industries |
| 17. | Headmaster, Government Industrial Schools or Institutes and Boarding Houses attached thereto | Director of Industries |
| 18. | Textile Master, Central weaving Institute, Amritsar. | Director of Industries |
| 19. | Inspectress of Industrial School for Girls, Punjab. | Inspectress of Industrial Schools for Girls, Punjab. |
| 20. | Head Mistress, Margreat Irving Industrial School for Women, Ambala. | Director of Industries. |
| 21. | Principal/Head Mistress, Government Industrial Schools, for Girls, in the State. | Director of Industries. |
| 22. | Principal, Government Central Crafts Institute for Women, Punjab. | Director of Industries. |
| 23. | Chief Boiler Inspector | Director of Industries. |
| 24. | Boiler Inspectors | Director of Industries. |
| 25. | Inspector of Factories | Director of Industries. |
| 26. | Controller of Stores, Punjab | Provincial Stores Purchase Officer Stores Purchase Department, Punjab. |
| 27. | The wool Expert, Amritsar | Director of Industries, Punjab. |
| 28. | Registrar Co-operative Societies | Registrar, Co-operative Societies. |
| 29. | Assistant Registrar, Co-operative Societies. | Registrar, Co-operative Societies. |
| 30. | Director, Animal Husbandry Department. | Director, Animal Husbandry Department. |
| 31. | Superintendents and Deputy Superintendent, Animal Husbandry Department. | Director, Animal Husbandry Department. |
| 32. | Veterinary Inspectors. | Director, Animal Husbandry Department. |

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| 33. | Punjab College of Veterinary Science and Animal Husbandry. | Director, Animal Husbandry Department. |
| 34. | Superintend, Government Live Stock Farm, Hisar | Director, Animal Husbandry Department. |
| 35. | Live Stock Officer and Assistant to the Director Animal Husbandry Department, Punjab (for Breeding) | Director, Animal Husbandry Department. |
| 36. | Director of Agriculture | Director of Agriculture. |
| 37. | Deputy Directors of Agriculture | Director of Agriculture. |
| 38. | Principal, Punjab Agriculture College | Director of Agriculture. |
| 39. | Agricultural Engineer to Government | Director of Agriculture. |
| 40. | Heads of Various Research Sections | Director of Agriculture. |
| 41. | Marketing Officer | Director of Agriculture. |
| 42. | Game Warden | Secretary, Game Preservation. |
| 43. | District and Sessions Judges and Sub-Judges | District And Sessions Judges. |
| 44. | Deputy Commissioners and other Revenue Officers, except those employed in the Settlement Department | Deputy Commissioners. |
| 45. | Settlement Officers and Colonization Officers | Settlement Officers and Colonization Officers as the case may be. |
| 46. | Director, Research and Medical Education, Punjab | Director, Research and Medical Education, Punjab |
| 47. | Director, Health Services, Punjab | Director of Health Services. |
| 48. | Assistant Directors of Public Health | Director of Health Services |
| 49. | Principal, Leprosy Officer, Punjab | Director of Health Services |
| 50. | Entomologist-cum-Malariologist Punjab Health Department, Karnal. | Director of Health Services |
| 51. | Provincial Tuberculosis Officer, Punjab, Amritsar | Director of Health Services. |
| 52. | Punjab Vaccine Institute | Director of Health Services |
| 53. | Inspectors of Schools and the Offices and Institutions under their control. | Inspectors of Schools. |
| 54. | Circle Inspectresses of Schools and Government Educational Institutions Subordinate to them | Circle Inspectresses of Schools. |
| 55. | Principals of Government Arts Colleges. | Principals of Government Arts Colleges. |
| 56. | Principals, Central Training Colleges. | Principals, Central Training Colleges. |
| 57. | Deputy Inspector of Schools for Rural Science, Punjab | Deputy Inspector of Schools for Rural Science, Punjab. |
| 58. | All other Officers of Education Department | Director of Public Instruction. |
| 59. | Inspector-General of Prisons | Inspector-General of Prisons. |

| | | |
|-----|---|---|
| 60. | Punjab Civil Secretariat | Chief Secretary to Government, Punjab. |
| 61. | Punjab Government Press | Administrative Department. |
| 62. | Chief Conservator of Forests | Chief Conservator of Forests. |
| 63. | Conservators of Forests, Eastern and Western Circles and Officers Subordinate to them | Conservators of Forests, Eastern and Western Circles. |
| 64. | Director, Health Services and Officers Subordinate to him | Director, Health Services. |
| 65. | Legal Remembrancer | Legal Remembrancer. |
| 66. | Administrator-General | Administrator-General. |
| 67. | Examiner of Local Fund Accounts | Finance Department. |
| 68. | Inspector General of Police | Inspector-General of Police. |
| 69. | Curator, Central Museum | Director of Public Instruction. |
| 70. | Reformatory Schools | Inspector-General of Prisons, Punjab. |
| 71. | Welfare Officer | Welfare Officer. |
| 72. | Speaker, Punjab Legislative Assembly. | Speaker, Punjab Legislative Assembly. |
| 73. | Chairman, Punjab Legislative Council | Chairman, Punjab Legislative Council. |
| 74. | Director, Public Relations | Director, Public Relations. |
| 75. | Director of Panchayats | Director of Panchayats. |
| 76. | Secretary, Provincial Transport Authority, Punjab. | Secretary, Provincial Transport Authority, Punjab. |
| 77. | General Manager, Omnibus service | Provincial Transport Controller Punjab. |
| 78. | Elections Commissioner, Punjab | Elections Commissioner, Punjab. |
| 79. | Excise and Taxation Commissioner, Punjab | Excise and Taxation Commissioner, Punjab. |
| 80. | Deputy Excise and Taxation Commissioners | Deputy Excise and Taxation Commissioners. |
| 81. | Excise and Taxation Officers | Deputy Excise and Taxation Commissioners. |
| 82. | Assistant Excise and Taxation Offices | Deputy Excise and Taxation Commissioners. |
| 83. | Director of Elections (Local Bodies) | Director of Elections (Local Bodies). |
| 84. | Director of Employment Service, Punjab, and Officers Subordinate to him | Director of Employment Services, Punjab. |
| 85. | Assistant District Industries Officers except those posted at Shimla, Kulu, Jullundur, Amritsar and Ludhiana. | Assistant District Industries Officers. |

FORM P.U. 1.*(Referred to in Rule 5)***Bill for Liveries and Summer clothing**

Office of _____

Date _____

| | | | | Cost | | | | |
|------------------|-----------------------------------|--|--|--|----------------------------------|-----------------------|-------|-----------------|
| Class of peon | Number entitled to liveries | Date on which liveries were last supplied with number and cost | Number of liveries now charged for | Materials supplied from contract ors | Materials supplied locally | Incidental charges | Total | Average Cost |
| | | | | | | | | |

SECTION A.— Liveries.**SECTION B.—** Summer clothing

FORM P.U. 2.*(Referred to in Rule 5)***Bill for Warm clothing and blankets**

Office of _____

Date _____

| Number of peons entitled to warm clothing | Date on which warm clothing was last supplied with cost | Number (now charged for) | Cost | | | |
|--|---|-----------------------------------|--|----------------------------------|-----------------------|-------|
| | | | Materials supplied from contractors | Materials supplied locally | Incidental charges | Total |
| | | | | | | |
| | | | | | | |

SECTION A.— Renewable on the completion of 3 years from the date of previous supply.**SECTION B.—** Renewable on the completion of 2 years from the date of previous supply.

FORM P.U. 3.
(Referred to in Rule 5)

Bill for Belts

Office of _____

Date _____

| Class of peons | Maximum price of belt | Number entitled | Date on which belts were last supplied with number and cost | Number of belts now charged for | Cost | Average |
|-------------------|-----------------------------|--------------------|--|---------------------------------------|------|---------|
| | | | | | | |

PART II**A - UNIFORMS FOR BIR DAROGHAS AND CHAPRASIS OF THE
GOVERNMENT CATTLE FARM, HISAR**

The Punjab Government have fixed the following scales of uniforms and to maximum limits of cost in each case, for the Bir daroghas and Chaprasis of the Government Livestock Farm, Hisar :-

| Article | No. | Cost | | | Remarks |
|--|------------|-------------|----|---|---------------------------------------|
| Bir Daroghas--- | | Rs. | A | P | |
| Pagri Khaki | 1 | 5 | 1 | 0 | Renewable after a period of two years |
| Pagri Fringe | 1 | 0 | 4 | 0 | Renewable after a period of two years |
| Tunic, Khaki | 1 | 6 | 9 | 9 | Renewable after a period of two years |
| Jersey, Warm | 1 | 4 | 12 | 0 | Renewable after a period of two years |
| Shorts, Khaki | 1 pair | 2 | 2 | 9 | Renewable after a period of two years |
| Putties, Khaki | 1 pair | 2 | 2 | 0 | Renewable after a period of two years |
| Total | | 20 | 15 | 6 | Each Bir Daroga |
| Chaprasis Brass with cloth or leather band | 2 | 5 | 0 | 0 | Only to be renewed when worn out |
| Forest Guards and Chaprasis | | | | | |
| Pagri, Khaki | 1 | 4 | 4 | 0 | After two years |
| Frock-Shirt (Blouse Khaki) | 1 | 3 | 11 | 3 | After two years |
| Jersey | 1 | 3 | 12 | 0 | After two years |
| Shorts, Khaki | 1 pair | 2 | 2 | 9 | After two years |
| Putties, Khaki | 1 pair | 1 | 4 | 3 | After two years |
| Boot, Ammunition | 1 pair | 7 | 0 | 0 | After two years |
| | Total | 22 | 2 | 3 | Each Forest Guard or Chaprasi |
| Chaprasis Brass with cloth or leather band | | 5 | 0 | 0 | Only to be renewed when worn out |

B - UNIFORMS TO HOSPITAL SERVANTS

1. The rules in this part deal with the supply of uniforms hospital servants (other than those dealt with in the Livery and Clothing Rules in Part of this Appendix) employed in the following institutions: -
 - (1) Civil Hospital, Amritsar.
 - (2) Medical College, Amritsar.
 - (3) Medical College, Patiala
2. The following classes of employees are entitled to free, supply of uniforms and the scale of the uniforms admissible together with the maximum cost as noted against each class :-

| Class of employees | Scale of summer uniforms | Maximum cost of summer uniforms admissible to each individual | Scale of winter uniforms | Maximum cost of winter uniforms admissible |
|---|--|---|---|--|
| 1 | 2 | 3 | 4. | 5. |
| Superior Warders and Head Attendant, Punjab Mental Hospital | 2 suits of Khaki drill at Rs. 6 each | Rs. A. P. 12 0 0 | 1 serge coat 1 great coat 1 lungi | Rs. A. P. 11 0 0 26 12 0 12 12 0 3 0 0 |
| Deputy Head Attendants, Punjab Mental Hospital | 2 suits of Khaki drill at Rs. 5-8-0 each | 11 0 0 | 1 serge coat 1 great coat 1 belt 1 pair shoes 1 lungi | 8 6 0 28 2 0 12 12 0 2 8 0 1 8 0 3 0 0 |
| Attendants and Sanitary keeper Punjab Mental Hospital | 2 suits of Khaki drill at Rs. 5-8-0 each Rs. 11, one pagri Rs. 2-8-0 | 13 8 0 | 1 serge coat 1 great coat 1 belt 1 pair shoes | 8 6 0 25 2 0 12 12 0 2 8 0 1 8 0 |
| Female Attendants Punjab Mental Hospital | 2 blue suits of twill at Rs. 4-8-0 each | 9 0 0 | 1 blouse serge 1 great coat 1 pair shoes | 8 6 0 22 10 0 12 12 0 1 8 0 |
| Sweeper (Punjab Mental Hospital) | 2 suits of Khaki drill, 1 Khaki pagri | 9 0 0 | 1 Kurta serge 1 pair shoes | 7 4 0 8 12 0 1 8 0 |
| Sweepresses, Punjab Mental Hospital | 2 suits of long cloth at Rs. 3-12-0 each | 7 8 0 | Nil | 7 4 0 8 12 0 1 8 0 |
| Theatre Assistants, Dispensers, | 4 aprons of white twill at | 12 0 0 | | Nil |

| | | | | |
|---|---|----|---------------------------------|----|
| Nurse Boys Laboratory Assistants Laboratory Attendants Dressers (Punjab Dental Hospital) | Rs. 3 each | | | |
| Motor Driver Bearers* Khidmatgars Gatemen Female Bearers or Ayahas Cooks or Khansamas Male Cleaners Female Cleaners Mates Porters Sweepers Sweepresses Bhishties Masalchis | Two suits consisting of pyjama coat and pagri, each in the case of males and two suits consisting of pyjama, shirts and dopatta each in the case of females | 10 | 0 | 0 |
| | | | 1 warm coat each of khaki serge | 10 |
| | | | | 0 |
| | | | | 0 |

*The bearers employed at the Punjab Dental Hospital will in addition be entitled to 4 aprons each of white voil at cost not exceeding Rs. 3 each, so long as they are required to act as dressers in addition to their own duties.

3. Summer uniforms should in each case last for 2 years except in the case of employees of the Punjab Mental Hospital, to whom these uniforms will be supplied every year, provided the last supply becomes unserviceable. Winter uniforms in all cases should last two years except in the case of great coats and belts supplied to superior Warders and Attendants in the Punjab Mental Hospital, which should last 5 years. Shoes will be supplied every year. New supply should in no case be made before the expiry of the prescribed period in each case from the date of last supply.
4. The maximum limit of cost for each uniform shown in columns 3 and 5 of the statement in rule 2 above should not be exceeded.

N.B.— Charges, such as packing, postage and freight shall not be included in the incidental charges connected with the supply of liveries, warm clothing, shoes etc.

5. The cloth and other materials for uniforms and shoes and belts should be purchased from the sources approved by Government.
6. The supply of uniform is subject to the ordinary rules of budget provision.
7. Subject to the conditions laid down in these rules heads of offices are empowered to sanction expenditure on supply of uniforms and warm and summer clothing up to the maximum limits laid down in rule 2.

8. The rules are also applicable to temporary employees classes referred to above, but the uniforms supplied to them should be withdrawn if they are discharged from service before the expiry of the life of the uniform concerned.
9. The uniforms will be withdrawn from the permanent employees who quit the service before the expiry of the period prescribed for the renewal of the uniform.
10. All subordinates will be responsible for the proper maintenance of their uniform articles and will be charged the full cost of replacements within the period of life prescribed for each article unless, in the opinion of the head of office, the uniform has been unavoidably lost or damaged, e.g., in a fire in the execution of a subordinate's duty or other circumstances beyond the subordinate's control.
11. The charges on account of the cost of liveries will be drawn on the following forms :-

FORM P.U. 4.**Bill for summer uniforms**

Office of _____

Date_____

| Class of servant | Number entitled to uniforms | Date on which uniforms was last supplied with number and cost | Number of uniforms now charged for | Cost | | | | |
|------------------|-----------------------------|---|------------------------------------|-------------------------------------|----------------------------|--------------------|-------|--------------|
| | | | | Materials supplied from contractors | Materials supplied locally | Incidental charges | Total | Average cost |
| | | | | | | | | |

Note.— Summer uniforms are renewable every two years, except that in the case of the Punjab Mental Hospital uniform may be renewed every year.

FORM P.U. 5**Bill for winter uniforms**

Office of _____

Date _____

| Class and number of servants entitled to uniforms | Date on which uniform was last supplied with number and cost | Number (now charged for) | Cost | | | | |
|---|--|--------------------------|-------------------------------------|----------------------------|--------------------|-------|--------------|
| | | | Materials supplied from contractors | Materials supplied locally | Incidental charges | Total | Average cost |
| | | | | | | | |

| | | |
|--------------------|--|------------|
| Periods or renewal | (1) Shoes | Every year |
| | (2) Great coats and belts supplied to superior warders and attendants at the Punjab Mental Hospitals | 5 years |
| | (3) Other cases | 2 years |

FORM P.U. 6**Bill for Belts and shoes**

Office of _____

Date _____

| Class of peons | Maximum price of belts | Number entitled | Date on which belts were last supplied with number and cost | Number of belts now charged for | Cost | Average cost |
|-------------------|------------------------------|--------------------|---|------------------------------------|------|--------------|
| | | | | | Rs. | Rs. |

APPENDIX - 17

Rules for the supply of articles (other than Khadi for which there are separate instruction) from jails, co-operative societies and other institutions (hereinafter referred to as the sources) specified in the Schedule hereto against Government requirements.

1. It is obligatory on all officers to obtain the articles against Government requirements, from the sources.
2. Heads of Departments in respect of the sources will supply annually in the month of January, to all Heads of Departments and disbursing officers under advice to Government in the Industries Department, a detailed up to date list showing :-
 - (i) The sources under their control with a list of articles manufactured therein, with prices;
 - (ii) the amount of each article or class of article which each sources is required to keeping stock readymade;
 - (iii) the articles of which samples can be sent on demand or sent at the source and
 - (iv) the particulars which should be specified by officers indenting for the various articles.

Note.— *Addendum, corrigendum and/ or amendments to these should be issued at any time during the course of year as and when considered necessary.*

3. In case there is more than one source manufacturing a particular item of stores, the indenting officer shall issue enquires to al to them simultaneously and place order on anyone of them.
4. If on, receipt of the indent the source concerned is unable to comply therewith, it shall at once inform the indenting officer accordingly who shall then be at liberty to resort to purchase against rate contract, if available, otherwise may make local purchase within his competence.
5. If the source concerned is unable to comply with the indent within the required period and the supply is really urgently needed. The indenting officer may with the sanction of the head of the Department (or if he is himself a Head of Department, without further sanction) proceed to obtain the article in the manner indicated in rule 4 above.
6. Every endeavour should be made by the indenting Government employee to anticipate his requirements and to place his orders with the sources well in time. Small supplementary indents should as far as possible be avoided. Care should be exercised not to crowd in indents towards the end of the financial year.
7. Where there is any likelihood of dispute as to the quality of an article indented for, the indenting Government employee when possible either obtain a sample from the sources or provide the source concerned with a sample and if he has any complaint regarding the

quality of articles provided he should address the head of Department of the source supplying the material direct on the subject.

8. The following are exempted from the obligation referred to in rule 1 above for the purchase of articles of furniture and may purchase their requirements locally by calling tenders within their financial competence:-
- (i) Agricultural settlement, Bir Tarori in Karnal District.
 - (ii) Agricultural settlement, Bir Bidalwa, Karnal District.
9. An article of stores shall, however, be purchased from the approved sources only if its price is up to the one provided in the rate contract, if any. Arranged by the Controller of Stores, Haryana or the market price, whichever is less.

SCHEDULE

- (1) Jail Factories.
- (2) Co-operative Societies/Industrial Institutions run by various Departments of the State Government.
- (3) Haryana Red Cross Society.
- (4) Haryana Agro-Industries Corporation (for the supply of tractors and other Agricultural implements to all Haryana Government offices).
- (5) Shoe Production Centre at Karnal run by Haryana Harijan Kalyan Nigam Ltd., Chandigarh (for the supply of Shoes/Chappals required by the Police, Transport, Home Guards and other Departments of the State Government).
- (6) Haryana State Small Industries and Export Corporation Ltd., Chandigarh.
- (7) Chief Conservator of Forest, Haryana (for the supply of round and swan timber firewood and crates etc.)

APPENDIX - 18*(Referred to in Rules 9.4 and 16.7 (b))***Rules for the payment of compensation for land taken up under the Land Acquisition Act.**

1. Unless there be something repugnant in the subject or context, the rules given in this appendix for the acquisition of land for the Public Works Department apply mutatis mutandis to other Departments of the government also.
2. The term "Act" as used in this appendix, means Land Acquisition Act, I to 1894.

Land Acquisition Officers

3. After all preliminaries in respect to estimates, etc., that may be required under departmental rules in force for the time being, have been duly carried out the land will be taken under the Act either by the Collector or by some special officer who is placed at the disposal of the P.W.D. and invested with the powers of a Collector under the Act, the procedure differs in two cases.

Procedure of Special Officers appointed under the Act

Officers specially employed for this work being invested with the powers of a Collector under the Act and placed at the disposal of the P.W.D. are regarded as Public Works Disbursers and are supplied with funds, in the manner prescribed for the works outlay of public works officers, the expenditure being accounted for under the rules in the Account Code. The following procedure shall be observed by such officers. See also Subsidiary Treasury Rules 4.64.

4. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended Form A showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original any copy. A Subsidiary statement in /form AA giving particulars regarding the acceptance, by the persons concerned, of the amounts entered to in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the Subsidiary statement is not complete on the day that the award is made, the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in Form AA.

5. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying Form B by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy 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.
6. Any change in the apportionment of the Officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31(3) of the Act, it has been arranged to grant compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.
7. In giving notice of the award under section 12(2) and tendering payment under section 31(1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives, by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the civil court under section 18 the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposit payable to the persons to whom they are respectively due and vouched for in the accompanying Form E. The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be accounted for as public works expenditure, and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of un-disbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

Note.— *In the case of petty payments if the payees do not appear on the day fixed payment and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date, the compensation awarded to them will be remitted by money order, the amount of the money order for being deducted. The following rules must be observed in making such payments by money order:-*

- (i) *No sums exceeding Rs. 550 in each separate case may be paid by money order.*

- (ii) *No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.*
- (iii) *In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof in continuation of the printed entry "Received the sum specified above on 1", sufficient space being left below the manuscript entry thus made for the signature or thumb-impression of the payee.*

On receipt of the money order acknowledgement duly signed by the payee, it should be attached to the usual receipt in Form C (see rule 7) in which the full amount of the compensation and the deduction made there from on account of the money order fee should be clearly shown, the receipt will then be disposed of in the usual way.

- (iv) *For the words 'paid in my presence by cash/by cheque' in Form C, the words "paid by money order" shall be substituted.*

The Accountant General will accept, in the case of compensation paid by money order, a receipt for the amount entered in the award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

8. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying Form C, containing a reference to the item showing the amount due to that person in the award statement. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account when forwarding to him the account of the month in which the payments are made.
9. All payments into court for deposit under the Act, should be made by means of cheques in favour of the presiding officer of the court, payable by order of the court to credit of civil court deposits. The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up of which one will be retained by the court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the accounts of the month in which the payments are made. The amounts deposited in the court will be accounted for as expenditure in the public works accounts of the Collector, and the ultimate payments to the persons interested under the award shall be arranged for by the court under the rules for the payment of civil court deposits.
10. When a court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the court by means of a cheque, and the procedure described in the preceding

paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the court.

11. Government may authorize any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury. See also note below Subsidiary Treasury Rule 4.64.

Payments under the Act after the special officer is relieved of his special duties.

12. In any case in which a reference is made to the civil court; and the award of the court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector who will observe the same procedure as if the reference to the civil court had been made by himself, as prescribed in rules 9 and 10 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition

13. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work such Collector or Civil Officer is not a Public Works Disburser, but draws money for payment due under his award from the Treasury, - vide Subsidiary Treasury Rules 4.65 et seq. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General in the manner prescribed in rules 4 and 5. Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in rule 6, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in rule 4. The procedure laid down in rule 7 should be observed by such Collector or Civil Officers.
14. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in rule 8. These receipts will be the Treasury Officer's vouchers for the payments and shall be forwarded by him with the accounts of the month to the Accountant General. Payments at Civil Courts may be made in cash and the other procedure laid down in rules 9 and 10 should be observed.
15. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority 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 a _____" Or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payment forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer who in turn should send weekly an advice of orders paid.

16. Cost of pleader's fee in civil suits arising out of acquisition proceedings should be charged to the same head as the cost of the acquisitions. Department for which land is being acquired ought to meet the cost of pleader's fees forming part of charges for civil suits arising out of acquisition proceedings.
17. Any special charges incurred in connection with the acquisition of land on account of establishment and contingencies, etc., should be treated as an integral part of the cost of land and debited to the department for which he land is acquired, - vide note 2 below para 8 of Appendix 3.

Note.— Pending disbursement of the amount either to the payee under the award or deposit in their favour at the Treasury, the amount drawn by the Collector or other Civil Officers, not specially employed for land acquisition, is treated as an advance payment and accounted for under the head "T- Deposits and Advances – Advances not bearing interest – Advances Repayable – Civil Advances O.B. – Advances." This head is cleared on receipt of forms A, AA, B, C, CC, D and E by debit to the service head concerned.

Procedure when no money compensation is paid

18. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalized value of the abatement of Land Revenue should be debited against advances of funds.

Investment of compensation money deposited in Court.

19. Investments under section 32 and 33 of the Act of money deposited in court should be arranged for, in the case of purchase of Government securities, in communication between the court and the Reserve Bank of India and purchase of land should be effected under the court's order through the Collector or other Revenue Authority. The Bank will inform the Court what sum should be remitted to enable it to make the investment and this amount will be paid from the deposit in court.

Adjustment and recovery of payments on behalf of bodies financially independent of the Government

20. In any case in which land is acquired for a municipality or district board or a small town or notified area committee the payments instead of being made and audited in the same manner as the ordinary payments shall be made and audited, as if the land were being acquired for the Government. The Collector or other officer who makes payments on account of the land acquired, shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Accountant General. The municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance¹⁰ on such dates and in such instalments as the Government may direct, further payment to the Government being required as soon as the Accountant General reports that the payment made exceed the amount received in advance. The Accountant General will deal with the accounts and payments as prescribed in the rules, debiting the payments against the advances received from the municipality or other body.

¹⁰

These sums should be credited in the Treasury accounts to a special deposit head under “Civil Deposits—Deposits for work done for Public Bodies or Individuals” where any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once, in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from the date of the award will be paid into a Civil Court by the officer in accordance with Rule 9.

FORM - A

No. and date of statement_____

Date of award_____

Name of work for which land has been acquired_____

Availability of funds_____

Designation of the departmental officer/ Public Works Division for whom the land has been acquired.

No. and date of declaration_____ Gazette Notification No_____,
dated_____, Page_____

Statement showing compensation awarded by_____ under section _____ Act I of 1894 to all the persons interested in the plot of land situated in the village of _____ in estate_____ No. _____ on the Revenue Roll of the District of _____ Tehsil_____.

| 1 | 2. | 3. | 4. | 5. | 6. | 7. | 8. | *9 | | *10 | | 11 |
|--------|---|--------------|---------------------------|--|--|---|---------|----------------------------|------|--|--|---|
| Sr. No | Names of entitled persons under the award | Area of land | Abatement of land revenue | Valuation of any buildings that may be taken upon the land | Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land. | Distribution of the amount in column 6 taken from the subsidiary statement AA | Remarks | Number and date of voucher | | Date on which possession of the land was handed over to the department authorities for whom it is acquired | | The detailed classification indicating the major and minor heads of Account |
| | | | | | | | | No. | Date | Date | Reference to the report stating the date | |
| 1 | 2. | 3. | 4. | 5. | 6. | 7. | 8. | | | | | |
| | | | Rs. | Rs. | Rs. | | | | | | | |
| | | | | | | | | | | | | |

* To be filled up in the Accountant General's Office.

Note.— (1) Each award statement should be confined to the land to be taken under one declaration, i.e., the award given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

Note.— (2) Regarding column 7, see Note to Statement AA.

FORM - AA.

Particulars regarding the acceptance by the persons concerned of amount entered in award Statement.

No. _____

Date _____

Name of work for which land has been acquired _____ No. and date
of declaration in _____ Gazette, viz., No
. _____ Dated _____ page _____.

| 1. | 2. | 3. | | | | | |
|---|--|--|-------------------------------|---------------------------|------------|-----------------------|--|
| Serial No. in the statement of award under section 11 of the Act. | Name of person to whom payment is made under the award | Particulars of amount entered in column 6 of the award Statement | | | | | |
| | | a | b | c | | | d |
| | | | | Amount deposited in Court | | | |
| | | Amount accepted without protest | Amount accepted under protest | Amount | Name Court | Reason for depositing | Amount undisbursed owing to non attendance, and the treasury in which it is deposited. |
| | | Rs. P. | Rs. P. | Rs. P. | | | Rs. |

Note.— In noting these particulars in the award statement it may be sufficient to enter the letter a, b, c, or d, as the case may be, in column 7 of the statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c, or d in this statement.

FORM - B

Number and date of statement _____

Name of work for which land has been acquired _____

Availability of funds _____

Designation of the Departmental Officer/Public Division for whom land has been acquired.

No. and date of declaration in _____ gazette, viz., No _____
dated _____ page _____.Statement showing the amount of compensation awarded by the court of
_____ under section 26 of Act I of 1894.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|--|---|---------------------------|---|-----------------------------------|----------------------|---------|
| Serial No. in the statement of Award under section 11 of the Act | Names of persons to whom payment is due under the award | Amount originally Awarded | Amount paid by Collector under the original award | Total amount awarded by the court | Further payments due | Remarks |
| | | Rs. P. | Rs. P. | Rs. P. | Rs. P. | |
| | | | | | | |

FORM - C

| FORM - C (OBVERSE) | FORM - C (OBVERSE) |
|--|--|
| <p>No. of Vouchers</p> <p>Name of work for which the land has been acquired _____</p> <p>No. and date of declaration in _____ Gazette, viz., _____ No. _____, dated _____</p> <p>Serial No. _____ in award statement No. _____ dated _____</p> <p>Name of payee _____</p> <p>I, _____ of _____ Tehsil _____, District _____ do hereby acknowledge to have received Rs. _____ on account of cost of land taken by the Government as detailed on reverse.</p> <p>Signature of payee _____ Locality _____</p> <p>Note.— The receipt should be in English, but when the payee is unable to write in English, he may give a receipt in any language.</p> | <p>No. of Vouchers</p> <p>Name of work for which the land has been acquired _____</p> <p>No. and date of declaration in _____ Gazette, viz., _____ No. _____, dated _____</p> <p>Serial No. _____ in award statement No. _____ dated _____</p> <p>Name of payee _____</p> <p>I, _____ of _____ Tehsil _____, District _____ do hereby acknowledge to have received Rs. _____ on account of cost of land taken by the Government as detailed on reverse.</p> <p>Signature of payee _____ Locality _____</p> <p>Note.— The receipt should be in English, but when the payee is unable to write in English, he may give a receipt in any language.</p> |
| <p>Paid in my presence in cash/ by cheque to _____ resident of Village _____, Station _____ Tehsil _____ District _____, the sum of Rs. _____ (Rupees _____).</p> <p>Dated _____ 19 _____</p> | <p>Paid in my presence in cash/ by cheque to _____ resident of Village _____, Station _____ Tehsil _____ District _____, the sum of Rs. _____ (Rupees _____).</p> <p>Dated _____ 19 _____</p> |

| Reverse of Statement (C) | Reverse of Statement (C) |
|--|--|
| <p>Details of Land, etc. and their values</p> <p>Mouza _____ Tehsil _____</p> <p>District _____ Land _____ Bighas, _____ Marlas _____ Sarsais _____</p> <p>value _____, Rupees _____</p> <p>Annas _____</p> | <p>Details of Land, etc. and their values</p> <p>Mouza _____ Tehsil _____</p> <p>District _____ Land _____ Bighas, _____ Marlas _____ Sarsais _____</p> <p>value _____, Rupees _____</p> <p>Annas _____</p> |

FORM - CC

Consolidated voucher for payment made during _____ 20____ in accordance with award statement No. _____ dated _____, on account of land acquired for _____ in the District _____ of Tehsil _____, Mouza _____.

| 1 | 2 | 3 | 4 | 5 |
|-------------------------------|---------------|--------------|-------------|--|
| Serial No. in award Statement | Name of payee | Area of land | Amount paid | Signature of the payee and date of payment |
| | | | Rs. P | |
| | | Total | | |

Paid in my presence in cash/by cheque to the above person the total sum of Rs. _____ anna _____ (Rupees _____ only).
_____ in word.

Dated _____

Signature of Officer

FORM - D

| FORM D | | | | | FORM D | | | | | FORM D | | | | |
|---|------------------|--------------|------------------------|---------|---|------------------|--------------|------------------------|---------|---|------------------|--------------|------------------------|---------|
| Name of work for which land has been acquired | | | | | Name of work for which land has been acquired | | | | | Name of work for which land has been acquired | | | | |
| To the Judge of the Court at _____. | | | | | To the Judge of the Court at _____. | | | | | To the Judge of the Court at _____. | | | | |
| The sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below is tendered for deposit in Court under Section 31(2) of Act I of 1894 :- | | | | | The sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below is tendered for deposit in Court under Section 31(2) of Act I of 1894 :- | | | | | The sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below is tendered for deposit in Court under Section 31(2) of Act I of 1894 :- | | | | |
| Sr. No. in award Statement No. | Names of persons | Area of land | Amount payable to each | Remarks | Sr. No. in award Statement No. | Names of persons | Area of land | Amount payable to each | Remarks | Sr. No. in award Statement No. | Names of persons | Area of land | Amount payable to each | Remarks |
| | | Acres | Rs. | | | | Acres | Rs. | | | | Acres | Rs. | |
| | | Total | | | | | Total | | | | | Total | | |
| Land Acquisition Officer Dated _____ 20____ Received the above amount for credit to Civil Court Deposit. Judge | | | | | Land Acquisition Officer Dated _____ 20____ Received the above amount for credit to Civil Court Deposit. Judge | | | | | Land Acquisition Officer Dated _____ 20____ Received the above amount for credit to Civil Court Deposit. Judge | | | | |
| <i>This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.</i> | | | | | Note.— This form should be used when the amounts of compensation due are sent to a Civil Court for deposit. | | | | | Note.— This form should be used when the amounts of compensation due are sent to a Civil Court for deposit. | | | | |

FORM - E

| FORM - E | | | | | FORM - E | | | | |
|---|-----------------------------|--------------|------------------------|---------|---|-----------------------------|--------------|------------------------|---------|
| Name of work for which land has been acquired _____ | | | | | Name of work for which land has been acquired _____ | | | | |
| To the Treasury Officer _____. | | | | | To the Treasury Officer _____. | | | | |
| Please credit a sum of Rs. _____ as Revenue Deposits on account of compensation for land taken up for the above purpose, payable as detailed below:- | | | | | Please credit a sum of Rs. _____ as Revenue Deposits on account of compensation for land taken up for the above purpose, payable as detailed below:- | | | | |
| Serial No. in Award Statement No. | Name of persons to whom due | Area of land | Amount payable to each | Remarks | Serial No. in Award Statement No. | Name of persons to whom due | Area of land | Amount payable to each | Remarks |
| | | Area | Rs P. | | | | Area | Rs P. | |
| Total | | | | | Total | | | | |
| Dated _____ 20__ . Land Acquisition Officer | | | | | Dated _____ 20__ . Land Acquisition Officer | | | | |
| Received the above amount and credited to Revenue Deposit | | | | | Received the above amount and credited to Revenue Deposit | | | | |
| Treasury Officer | | | | | Treasury Officer | | | | |
| Note.— This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment. | | | | | Note.— This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment. | | | | |

APPENDIX - 19

(Referred to in note to P.F.R. 10.16 (IX) and P.F.R. 10.20)

**Instructions laying down the procedure to be followed in dealing
with applications for advances for the construction, purchase or
repair of houses**

- (1) On receipt of an application for an advance, the Head of the office (e.g., the District Superintendent of Police, Divisional Forest Officer or Inspector of Schools) should inspect the land of the house personally and satisfy himself by local inquiry that the amount of the advance applied for has not been over-estimated. He should then direct one of his responsible subordinates (e.g., Superintendent or Assistant Superintendent, Nazir or Accountant) to examine the records of the Registration Office and satisfy himself that the property has been free from encumbrances during the past 12 years. The head of the office should then forward the application with his report thereon to the head of his department for sanction.
- (2) Under clause VII of rule 10.16 the sanctioning authority has to satisfy himself regarding the applicant clear title to the property. If the head of the department decides to sanction the advance, and if funds for making the advance are available, he should forward the application to the Deputy Commissioner of the district concerned for verifying the applicant's title to the property.
- (3) The Deputy Commissioner or one of his assistants should personally inspect the land or the house, examine the applicant, and require him to produce title deed. If any, in his possession. The vendor should next be examined, and he also should be required to produce his title deed. If the site or house has changed hands more than once, as often happens, then all the predecessors in title of the present vendor should be examined with their title deeds. When the property lies in a municipal area, the Secretary of the Municipal Committee should then be asked to report, after reference to his records, what person or persons have been in actual possession of the house or the land concerned during the past 12 years.
- (4) The application should then be forwarded by the Deputy Commissioner to the Legal Remembrancer to Government with the investigating officers's report thereon for further examination to the title.
- (5) The Legal Remembrancer will examine the applicant's title to the property and will forward the application to the head of the department with his opinion.
- (6) If the reports of the Deputy Commissioner and the Legal Remembrancer show that the applicant has a clear title to the property, the advance will be sanctioned by the competent authority.
- (7) Clause III of rule 10.16, requires that an advance for the construction of a house should be paid in instalments, the amount of each instalment being such as is likely to be

required for expenditure in the next three months, and that satisfactory evidence should be produced by the applicant to show that the amount of the previous instalment has been actually utilized for the purpose of which it was drawn before the next instalment is paid. A certificate furnished by the Government employee concerned stating that the amount drawn has been utilized by him will be a sufficient proof of the amount having been actually utilized and the conditions laid down in the rule having fulfilled.

APPENDIX - 20

Cancelled

APPENDIX - 21*(Referred to in P.F.R. 10.25 (g))***Rules regulating the grant of advances to pay for the passages overseas of certain Government employees of non-Asiatic domicile and their families.**

1. In these rules "family" means a Government employee's wife, legitimate children and step-children residing with and wholly dependent upon him.

Note.— *The words "residing with and wholly dependent upon" used in this rule cover children, who are being educated partially or wholly at the expense of the parent.*

2. These rules apply only to gazetted Government employee entitled to free passages for himself and his family under any scheme of passage concessions sanctioned by the late Secretary of State, or any other authority, an advance under these rules will be admissible only when the balance in the passage account maintained under the scheme in question at the credit to the person or persons for whose passage the advance is required, has been exhausted. Advances in these cases will bear interest at the rate prescribed by the competent authority under rule 10.15 of Volume I of this Handbook.

Note.— *A Government employee's domicile for the purpose of the rules in this appendix is determined according to the criteria laid down in Appendix B of Schedule IV of the Superior Civil Service Rules.*

3. An advance made by a competent authority.— Vide (P.F.R. 10.1) to a Government employee for the cost of passage by sea or by air from a port in India to a port outside Asia of himself and members of his family and also for the cost of such passages for return to India. The advance for members of the family will be admissible even though they do not accompany the Government employee on the journey.
4. The amount of each advance shall not exceed four months pay of the Government employee or Rs. 6,000 whichever is less, subject to the further condition that it shall not exceed the amount actually required at the time for the purpose for which it is granted. It should be a sum expressed in whole rupees, being a multiple of thirty-six.
5. When an advance has previously been sanctioned, the amount of a further advance should be so regulated that the total amount outstanding will not exceed the limits mentioned in rule 4 above. For the purpose of recoveries, each advance shall be treated separately.
6. An advance will not be admissible to a Government employee who does not intend returning of civil duty on the expiry of the leave, and the Government employee shall submit with his application for the advance a certificate that he intends to return to civil duty on the expiry of the leave. The applicant should at the same time state whether he

has taken, or intends applying for, an advance for the same purpose under the rules regulating the General Provident Fund or any other similar Provident Funds Rules.

7. (a) Advances will be recovered in thirty- six equal monthly instalments by compulsory deductions from pay, commencing from the first payment of a full month's pay after the advance is granted. Except as provided in clause (b) of this rule, no recovery will be made from a Government employee while he is on leave. A borrower may, however, make repayment in less than thirty-six instalments provided that each instalment is a sum expressed in whole rupees or may repay two or more instalments at the same time.

Note.— *The recovery of the advance shall ordinarily commence when the first payment of a full month's pay is made to the Government employee on his return from leave. But when a Government employee while himself remaining on duty draws an advance or the members of his family only, recovery shall commence in the month following that in which the advance is drawn.*

- (b) If the Government employee retires, or applies for and receives permission to retire on the expiry of his leave, the outstanding balance of the advance (with interest, if any, accrued thereon) will be recoverable at once, but, where undue hardship is likely to result from compelling payment in one instalment, the Government or the High Commissioner for India may permit a relaxation of this rule to the extent of allowing monthly recoveries to be made from the pension or leave salary admissible to the Government employee at a rate not less than half the monthly amount of such pension or leave salary. In applying this rule consideration should be given to the amount which will be handed over to a provident fund subscriber on his retirement.

Note.— *The interest prescribed in the last sentence of rule 2 above will be simple interest and will be calculated on the balance outstanding on the last day of each month. The amount of interest thus calculated will be recovered in one or more instalments each instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.*

- (c) The borrower will submit to the Accountant General, Punjab, or, if the advance is paid in England to the High Commissioner for India within three weeks of the receipts of the advance, receipts showing the amount of payments made for passages. Where, however, the money for passages has to be remitted from India to England (or vice versa), the time for submission may be extended by two months. In the event of failure to comply with this rule, the amount advanced (with interest, if any, accrued thereon) shall be recoverable at once. If the receipts produced are for an amount less than that advanced the balance shall be recoverable at once.

8. Subject to the conditions of these rules, the High Commissioner for India may sanction an advance to a Government employee on leave drawing his leave salary in London for the cost of return passages to India of the Government employee and his family, as also for

the cost of return passages to India of any of his children who may be residing in the United Kingdom for the purposes of education, provided no advance for the same journey has been preciously made.

9. A Government employee receiving an advance under these rules will, on receipt of the advance, sign and deposit with Government an undertaking, in the form appended to these rules.

Forms*(Referred to in rule 9)***Agreement form for Passage Advances.**

MEMORANDUM OF AGREEMENT made _____ the day of _____ 19

_____ BETWEEN _____

(here in after called the Borrower) of the one part and the GOVERNOR OF THE PUNJAB

(here in after called the Lender) of the other part.

WHEREAS the (Borrower's family) is proceeding to on leave/returning from an expiry of leave (with his family) and has in accordance with Appendix 21 to the Punjab Financial Rules (hereinafter referred to as the said rules which expression shall, where the context so admits, include any amendment thereof or addition thereto for the time being in force), requested the Lender to lend him Rs. _____ Towards _____ Defraying the cost of his/ their journey (s) to _____ (and back) Which the Lender has agreed to do on the terms and conditions hereinafter mentioned.

WITNESSETH that in consideration of the said loan (receipt of which the Borrower hereby acknowledges) the Borrower for himself his heirs executors and administrators covenants with the Lender to repay the said loan (with interest calculated according to the said rules) bimonthly instalments as specified in the said rules and here by authorizes the Lender to deduct the amount of such monthly instalments from the payoff the Borrower provided always and it is hereby further agreed and declared that in the event of the Borrower dying or retiring or receiving permission to retire from Government service before the whole amount of the said loan (and interest) is repaid or if he does not produce receipts for the said journey(s) or does not comply with any of the conditions on which the loan is made, as specified in the said rules, the loan (and interest calculated in accordance with the said rules) is to become immediately due and payable.

In WITNESS whereof the Borrower has hereunto set his hand the day and the year first above written.

Signed by the said (Borrower) in the presence of :

Witness.

Address

Occupation.

APPENDIX - 22

Cancelled.

APPENDIX - 23*(Referred to in Rule 12.14 and Note 2 there-under)***Detailed Rules for the maintenance of Deposit Accounts of Courts of Small Causes**

1. A register shall be kept up at the Court in Form T.A 20 of deposits paid into the Court.
2. All payments made from these deposits shall be entered in a separate register (Form T.A. 21) and also in the appropriate column of the Register of Receipts (Form T.A.20).

Each transaction of receipt of payment should be initialed by the Registrar appointed under section 12 of the Provincial Small Cause Courts Act, 1887 (IX of 1887).
3. Payments shall be made by the Court to the claimants entitled thereto from the sums brought to credit in the Register of Receipts mentioned in Rule 2 without the intervention of the Treasury Officer except under the special circumstances described in Rule 5 below.
4. Whenever the sum in possession of the Court is in excess of Rs. 1,000, such excess shall at once be remitted to the Treasury, accompanied by a challan, which should show the gross receipts, and the payments made under Rule 3, since the last surplus was remitted, and the surplus collections then remitted with the challan, which will be returned to the Court, receipted by the Treasury Officer.
5. If at any time the claim of a creditor before the Court shall exceed the balance held by it, the Court shall issue a cheque (Form S.T.R. 41) for such claim on the Treasury Officer against the surplus collections remitted to the Treasury.
6. On the fixed "latest date" each month, each Court should close its Deposit Registers for the month, and enter subsequent transactions in the same Register with those of the next month. In March the fixed "latest date" will be the 31st. In others, such a date will be fixed by the Deputy Commissioner as will secure the inclusion of each month's transactions in the headquarters Treasury Accounts for the month.
7. On the "latest date" each Court should, without fail, report to the Treasury Officer the receipts and the payments made under Rule 3 which may have taken place since the last surplus balance was remitted to the Treasury, and furnish him with a certified Memo. of the closing balance in the hands of the Court. If any surplus balance is to be remitted on that date, the certified Memo. of the closing balance should be attached to the challan, the other information being given on the challan itself.
8. The gross receipts and payments on account of Civil Deposits, as reported by the Courts from time to time in their challan and in the Memo. Sent to the Treasury as directed in Rule 7 together with the payments made on cheques by the Treasury Officer under Rule 5, should be brought on the books of the Treasury Officer and accounts kept in the form prescribed for Personal Deposits (Form T.A., 20), which should be designated as "Civil Courts Deposits" in order to distinguish them from Personal Deposits proper.
9. The surplus collections remitted by the Courts are not to be entered in the Cash Book of the Treasury Officer, as they will be virtually brought on his books by crediting and

debiting the gross receipts and payments of the Courts. They will be treated in the same way as remittances from Sub-Treasuries to the Sadar Treasury.

10. The balances in the hands of the Courts will form a portion of the Treasury Cash Balances, and will be entered specifically by the Treasury Officer in the Cash Balance Report and in the Cash Account like balances of Sub-Treasuries.
11. As soon as the registers of a month are closed, the Court will submit to the Treasury Officer: -
 - (1) An extract (in Form T.A.43) from his Register of Receipts of Deposit which should be written up day by day, so that there may be no delay in sending it at the close of the month.
 - (2) A list of Repayments of Deposits made during the month in form T.A.21 or 44, supported by receipts of the payees duly stamped, when in excess of Rs. 20. This List will include payments made by the Court under Rule 3, and payments made by Treasury Officers on cheques under Rule 5 the number of the cheques being noted in column 4, and the word "Cheques" in column 7 of the Register of Payments.
 - (3) A duly signed Memorandum of Adjustment in the following form:-

| | |
|---|-----|
| A.— Opening balance | Rs. |
| Deposits received during the month of _____ as shown in extract from Deposit Register of Receipts submitted | |
| Total | |
| B.— Deposits repaid during the month as per – List submitted | |
| Balance in Court which I have verified as correct | |
| Balance in treasury | |
| Total | |
| (Signed)_____ | |

Care shall be taken to see that the total of A is equal to the total of B as it ought to be.

12. The returns received from the Small Cause Courts will be transmitted to the Accountant General in original. The cheques paid by the treasury Officer should be attached to the returns, with a covering list showing the number and amount of each cheque.
13. On the last working day of each financial year, the entire balance in the custody of the Court shall, without fail, be remitted to the Treasury at such an hour as to admit of its being included in the Accounts for March as a balance at the Treasury.
14. At the commencement of each year, each Court shall furnish the Accountant General, through the Treasury Officer, with a list of the balances still outstanding of the Civil Courts

Deposits of the second preceding year and those of the last preceding Clearance Register but one which are not allowed to lapse to Government in Form T.A. 43 with suitable changes in the headings and a statement of Lapsed Deposits in Form T.A., 49. The deposits reported for lapses should be excluded from the Clearance Register.

Note.— *When the list of lapses is made up by the Court notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledge.*

APPENDIX - 24

Cancelled.

APPENDIX - 25*(Referred to in P.F.R. 16.5.)***Rules regarding the procedure to be followed in incurring expenditure on assigned works.**

With reference to the provisions of Rule 16.5(a) laying down that the transactions connected with assigned works should be accounted for in the forms and under the procedure prescribed for similar transactions of the Public Works Department, the following guiding principles in respect of petty construction and repairs costing more than Rs. 2, 500 in each case have been laid down by the Accountant General, for observance by the disbursing officers:-

- (i) Money required for the execution of such works should be drawn on abstract bill forms from treasuries, a cash book in Form P.W.A.I being maintained to show all such sums drawn and the amounts paid there from to individual payees.
- (ii) The work will presumably be done either by departmental labour or through a contractor. In the case of the former the record of payments made as well as of work done will be in Muster Rolls Form D.F.R.(P.W.) 18 in which will be entered all measurements of work done (other than by daily labour) or materials counted for which payment has to be made. Payment for work done or materials supplied should be made in the following form:-
 - (a) Form D.F.R., (P.W.) 22 when it is intended to settle the contractor firstly and finally.
 - (b) Form D.F.R. (P.W.) 25 when an "on account of payment" is made to the contractor. The first and intermediate payments should be made on the white form, while the final payments should be made on the yellow form.
 - (c) Form D.F.R.(P.W.) 26 for all miscellaneous payments for which none of the above referred to forms are suitable.

Note.— *Should the system of making advance payments or secured advanced be followed, Form D.F.R. (P.W) 25 will not be suitable and Forms D.F.R.(P.W.) 23 and D.F.R., (P.W.) 24, as the case may be should be used.*

- (iii) For rules relating to the upkeep of measurement books and preparation, examination and payment of bills, see paragraph 4.1 to 4.8 of the Public Works Department Code, and rule 7.28 of Financial Handbook No.3- Departmental Financial Rules.
- (iv) To enable the disbursing officer to exercise financial control over the works expenditure charges incurred during the month should be collected in Works Abstract Form PW.A. 10-11, as the case may require, prepared separately for each work whence it should be posted into the Register or Works, Form P.W.A.11-12.
- (v) Besides the above, Contractors, ledger in Form P.W.A. 14 should be maintained in cases when running payments are made to contractors.

- (vi) In support of the Abstract bills, on which money is originally drawn as stated in (i) above, should be submitted direct to the Accountant General's office in one batch at the end of the month covered by a schedule of works expenditure Form P.W.A. 27.
- (vii) A list of all sanctions to estimates accorded during the month showing the name of work, the amount of the sanctioned estimate, and the authority, for the sanction, should be supplied to the Accountant General, by the 5th of the month following that to which the sanctions relate. In case there is no such sanction in any month a "Nil" report should be sent on that date. Public Works forms should be used for the sanctions accorded.

The forms referred to in this Appendix as 'P.W.A.' and D.F.R. (P.W.) are contained in Account Code, Volume III and Government of Punjab Finance Department Financial Handbook No. 3, Departmental Financial Rules, respectively.

FORMS

TABLE OF FORMS

| Serial No. | Rule in which quoted | Description |
|------------|--|--|
| 1 | 2.2 | Cash Book |
| 2 | 3.8, Note I (iv) | Register showing value able articles deposited in the treasury for safe custody which are required to be taken out frequently. |
| 3 | 3.8, Note I (iv) | Register for safe custody of deposit receipts of recognized banks rendered as security by clerks and other Government employees handling Government money |
| 3-A | 3.30 | Pass Book or list of cheques cashed (P.W.D. Officers) |
| 4 | 5.3(B), Note 1 | Bond of indemnity for drawing arrears of pay and allowances or pensions of deceased Government employees or pensioners |
| 4-A | | Register of court attachment of Pay etc. |
| 5-8 | | <i>Cancelled</i> |
| 9 | 7.6(a), Note 1 there under | Statement of proposition for Revision of Establishment. |
| 10 | 7.6 (a), Note 1 | Statement of proposition for Revision of Establishment. |
| 11 | 7.12 | Acquittance Roll |
| 12 | 8.8 (a) | Detailed countersigned Contingent Bill |
| 13 | 8.15 | Register of Contingent Charges |
| 13-A | 8.15 | Register of contingent charges of the State Stationery Office |
| 14 | 9.3, Note 2 | Register of Refunds at Treasury |
| 15 | 10.16(VI)., Note 10.16(VII), Note 4 and 10.17 Note 3 | Forms of Mortgage for House building Advance. |
| 16 | 10.16(VI), Note 1 | Re-conveyance for House Building Advance |
| 17 | 10.16(VII), Note 3 | Form of mortgage for House Building Advance granted to Government employees who do not possess full proprietary rights in land upon which they intend to build a house |
| 18 | 10.16(VII), Note 3 | Agreement for House Building Advance granted to Government employees, to build houses on plots leased from Government in New Delhi. |
| 19 | 10.16(IX), Note and 10.17, Note 3 | Agreement to be executed at the time of drawing an advance for purchase of land on which to construct a house or of ready-made house |
| 20 | 10.16(IX), Note | Mortgage Deed to be executed in connection with an advance for the purchase of land on which to construct a house |
| 21 | 10.21(7), Note 4 | Agreement to be executed when drawing an advance for the purchase of a Motor Car/Boat/Cycle. |
| 22 | 10.21(7), Note 4 | Mortgage Bond for Motor Car/Boat/Cycle advance |

| | | |
|----|------------------|---|
| 23 | 10.21(7), Note 5 | Letter intimating to the Insurance Company the Governor's interest in insurance policies of motor cars, etc. |
| 24 | 11.44 | Indent for Imperial Bank Drafts, Drafts, Government Drafts and other connected forms required for use of the Treasury at _____. |
| 25 | 12.31 | Pass Book |
| 26 | 15.5 | Indent for stores |

P.F.R. FORM - 2

(Referred to in note 1 (IV) to P.F.R.3.8)

REGISTER SHOWING VALUABLE ARTICLES DEPOSITED IN THE TREASURY FORSAFE CUSTODY WHICH ARE REQUIRED TO BE TAKEN OUT FREQUENTLY

| Date of receipt | Serial No. | From whom received | Description of the case concerned | Description of article | Initials of Treasury Officer on receipt | Signature of recipient with dated initials of the Treasury Officer | Initials of Treasury Officer on return | Signature of recipient with dated initials of Treasury Officer |
|-----------------|------------|--------------------|-----------------------------------|------------------------|---|--|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

| Initials of Treasury Officer on return | Signature of recipient with dated initials of Treasury Officer | Initials of Treasury Officer on return | Signature of recipient with dated initials of treasury Officer | Initials of Treasury Officer on return | Signature of recipient with dated initials of Treasury Officer | Initials of Treasury Officer on return | Signature of recipient with dated initials of Treasury Officer |
|--|--|--|--|--|--|--|--|
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| | | | | | | | |

P.F.R. FORM - 3*(Referred to in note (IV) to P.F.R. 3.8)*

**REGISTER FOR SAFE CUSTODY OF DEPOSIT RECEIPTS OF RECOGNISED BANKS
TENDERED AS SECURITY BY CLERKS AND OTHER GOVERNMENT EMPLOYEES
HOLDING GOVERNMENT MONEY**

| Sr. No. | Date | Name of the pledge, i.e., Government employee concerned designation only in whose favour the deposit receipt has been made out | Name of Government employee who has tendered the security | Name of the recognize | Amount of the deposit receipt | DATED INITIALS OF | | Note of final disposal with receipt of person to whom delivered | DATED INITIALS OF | |
|------------|------|---|--|-----------------------------|--|---------------------|-----------|--|---------------------|-----------|
| | | | | | | Treasury Officer | Treasurer | | Treasury Officer | Treasurer |
| | | | | | | | | | | |

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

P.F.R. FORM - 3-A*(Referred to in P.F.R.3.30)***PASS BOOK OR LIST OF CHEQUES CASHED AGAINST THE ACCOUNT OF
OFFICER-IN-CHARGE**

_____ DIVISION P.W.D.

| Month and date of payment | Particulars of cheques cashed | | Amount of cheque | Initials of Treasury Officer | Month and date of payment | Particulars of cheques cashed | | Amount of Cheque | Initials of Treasury Officer |
|---------------------------|-------------------------------|------|------------------|------------------------------|---------------------------|-------------------------------|------|------------------|------------------------------|
| | No. | Book | | | | No. | Book | | |
| | | | | | | | | | |
| | | | | | | | | | |

* Each entry should be initialed after comparison with the register of cheques paid (from T.A. 11)

P.F.R. FORM - 4*[Referred to in the note 1 below P.F.R. 5.3(2)(b)]***Form of bond of indemnity for drawing arrears of pay and allowances or pensions of deceased Government employees or pensioners**

KNOW ALL MEN by these present that, (a)_____resident of_____ and
 (b)_____he widow/the son of _____
 and_____ I/We, _____(c)_____sureties on her/his
 behalf are held and firmly bound to the Governor of the Punjab in the sum of Rupees

Rs. _____To be paid to the said Governor of the Punjab or his successors or
 assigns FOR WHICH payment to be well and truly made, each of us severally bind (s)
 himself and his heirs, executors, administrators and assign and every two and all of us
 jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these
 presents.

As witness our hands this_____day of _____
 WHEREAS (d) _____was at the time of his death in the employment of
 Government or was receiving a pension of Rupees._____
 Rs._____ From Government AND WHEREAS the
 said_____Died on the day of _____

19 _____and there was then
 _____due to him the sum of
 Rupees_____ Rs._____ (for pay and allowances in
 respect of his said office) or (in respect of his said pension) AND WHEREAS THE above
 bounden, (a)_____ (hereinafter called " the
 claimant") claims to be entitled to the said sum as heir of the said
 (d)_____.

but was not obtained letters of administration of or a succession certificate to the property
 and effects of the said (d)_____.

AND WHEREAS the claimant has satisfied the (e) officer concerned that he/she is entitled
 to the aforesaid sum and that it would cause undue delay and hardship if the claimant
 were required to produce letters of administration or a succession certificate to the
 property and effects of the said (d).

AND WHEREAS Government desire to pay the said sum to the claimant but under
 Government rules and orders it is necessary that the claimant should first execute a bond
 with one surety/ two sureties to indemnify the Government against all claims to the
 amount so due as aforesaid to the said (d) before the said sum can be paid to the
 Claimant NOW THE CONDITON of this bonds is such that if after payment has been

made to the Claimant the Claimant or the surety/sureties shall in the event of a claim being made by any other person against the Government with respect to the aforesaid sum of Rs. _____ Refund to the Government the sum of Rupees _____ and _____ shall otherwise indemnify and save the Government harmless from all liability in respect of the aforesaid sum and all cost incurred in consequence of any claim thereto.

THEN the above written bond or obligation shall be void but otherwise the same shall remain in full and virtue.

IN WITNESS to the above written bond and the condition therefore

We

And

And

Have hereunto set our hands this _____ day of _____ 19 _____.

- (a) Full name of claimant with place of residence.
- (b) State relationship of the deceased
- (c) Full name or names of sureties.
- (d) Name of the deceased.
- (e) Title of the officer responsible for the payment.

P.F.R.FORM - 4-A

(See Rule 5.9(a) Note-1)

Register of Court Attachment of pay, etc.

| | |
|--|-------|
| Remarks | |
| Acknowledged by the Court, Dated Initials of Disbursing Officer | |
| No. and date of remittance | |
| Initials of Disbursing Officer | |
| Amount Recovered From the salary month of _____ | Rs. P |
| Initials of Disbursing Officer | |
| Amount to be recovered | Rs. P |
| Name of Plaintiff | |
| Number of suit | |
| Courts Order No. and Date | |
| Name and Designation of Government employee | |

Forms 5 to 8

Cancelled.

P.F.R.FORM - 9*(Referred to in P.F.R. 7-6(a) and note 1 there-under)***STATEMENT OF PROPOSITION FOR REVISION OF ESTABLISHMENT**

| Nature of Charges | | | | | | | | | | | |
|-------------------|-------------|---------|-----------|---------|--------------|----------------|-------------|---------|-----------|---------|--------------|
| Present Scale | | | | | | Proposed Scale | | | | | |
| Pay | | | | | | Pay | | | | | |
| No. | Designation | Minimum | Increment | Maximum | Average cost | No. | Designation | Minimum | Increment | Maximum | Average cost |
| | | | | | | | | | | | |

| Proposition | | | | | | | |
|--------------------|--------------------|--|--------------------|--------|--------------------|--------|--------------------------------|
| Permanent | | | Temporary | | | | |
| Increase per month | Decrease per month | | Increase per month | | Decrease per month | | |
| Amount | Amount | | Period | Amount | Period | Amount | Order of Sanctioning Authority |
| | | | | | | | |

Note.— In preparing this statement, particular attention should be paid to the instructions in P.F. Rules 7.5 and 7.6.

P.F.R.FORM - 10

[Referred to in note 1 to P.F.R.7.6(a)]

STATEMENT OF PROPOSITION FOR REVISION OF ESTABLISHMENT

| 1 | 2 | | 3 | | 4 | 5 |
|--|----------------------|--------------|--------------|--------------|--|--|
| Class or grade and designation of employees affected | Number in each Class | | Rates of Pay | | Actual present cost of establishments affected | Approximate extra-cost involved by these proposals |
| | Present (a) | Proposed (b) | Present (a) | Proposed (b) | | |
| | | | | | | |

In the case of district or divisional establishments the costs of the whole establishment or establishments affected should be given in lump sum without details, and in the case of establishments, the scale of which is fixed for the State as a whole the cost of the whole State scale should be entered. Where a new class is added to an existing establishment the whole of the existing cost of that establishment should be given.

Certified that I have examined the figure in column 2(a), 3(a) and 4 and have checked the extra cost shown in column 5 with the proposed alterations and additions entered in column 2(b) and 3(b) and find it to be correct.

P.F.R.FORM - 11

(Referred to in P.F.R.7.12)

ACQUITTANCE ROLL

ACQUITTANCE ROLL OF PERMANENT/TEMPORARY ESTABLISHMENT OF THE
_____ FOR PAY/TRAVELING ALLOWANCES FOR THE MONTH
OF _____ 19_____.

| Sr. No | Name of employee | Designation | Net amount Payable | Dated signature (with stamp where necessary, unpaid items to be noted as such and attested) |
|--------|------------------|-------------|--------------------|---|
| | | | Rs. | |
| | | | | Total unpaid Rs._____ (Rupees _____) |
| | | Total | | |

Passed for Rs _____ figures _____ words _____ (on the authority of the Establishment/Traveling Allowance bill of _____ for _____).

Cashier

Drawing Officer

Certified that a proper quittance has been taken in respect of each amount paid in this roll from the persons entitled to receive it.

Disbursing Officer

(Referred to in P.F.R.7.12)

Register of un-disbursed pay and allowances, etc.

| Remarks | 10 |
|------------------------|----|
| Dated initial of the | 9 |
| Date of disbursement | 8 |
| Dated initials of the | 7 |
| Particulars of the | 6 |
| Total amount remaining | 5 |
| Date of encashment | 4 |
| Net amount of the bill | 3 |
| Bill No. and date | 2 |
| Serial Number | 1 |
| | |

P.F.R.FORM - 12*[Referred to in P.F.R. 8.8(a)]***DETAILED COUNTERSIGNED CONTINGENT BILL NO.**

Note.— Government employees whose bills are countersigned before payment by the Controlling Officer should use Form S.T.R.32.

Not payable at the Treasury

Sent to Controlling Officer on _____ 19 _____ Countersigned and sent to Accountant General On _____ 19 _____.

| | | | |
|------------------------------------|---|---|--|
| District | | Monthly detailed bill of Contingent charges for the month of _____ 19 _____ | |
| | | Head of Account _____ | |
| Details of Numbers of sub-vouchers | Description of charge and No. and date of authority where special sanction is necessary | Amount | |
| | | Rs. P | |
| | | Carried over | |

| Details of numbers of sub-vouchers | Description of charge and No. and date of authority where special sanction is necessary | Amount |
|--|---|--------|
| | Brought forward | Rs. |
| | Total Rs () Rupees | |
| (1) I certify that the expenditure included in this bill could not, with due regard to the interests of the Public Service, be avoided. I have satisfied myself that charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 500 in amount, and all work bills are attached to the bill. I have as far as possible obtained vouchers for other sums, and am responsible that they have been so destroyed or so mutilated that they cannot be used again. | Drawn on abstract Bill No. dated Ditto Ditto Ditto Add _____ Amount of disallowance from bill No. _____, dated _____ refunded by deduction from Contingent bill No. _____ dated _____ and re-allowed as | |

| | | |
|--|---|---------------|
| | per _____ | |
| ¹¹ (2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register | Total of this Bill | ----- |
| (3) Certified that the purchases billed for have been received in good order, that their quantities are correct and that their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indent and invoices concerned to prevent double payments. | Appropriation for _____ | Contingencies |
| (4) Certified that:- (a) the expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used, and (b) the Government employee concerned is not entitled to draw traveling allowance under the ordinary rules for the journey, and he is not granted any compensatory allowance and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey:- Dated Signature of Disbursing Officer | Expenditure including this bill _____ Amount of work bills annexed Balance available | |
| Disallowed from Sub-voucher No. _____ Ditto Ditto Passed for Rupees _____ | Total of this bill _____ | ----- |

¹¹ This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

I certify that in support of every charge of more than Rs. 500 made in this bill, a receipt or other voucher has been given to me. I am responsible that the receipts and vouchers are in proper form and order and are in my possession and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Dated_____ 19...

Signature of the
Countersigning Officer

P.F.R. FORM - 13

(Referred to in P.F.R. 8.15)
(To be printed on open royal)

**REGISTER OF CONTINGENT CHARGES OF THE _____ DEPARTMENT OF THE
_____ DISTRICT _____ 19**

Left hand page

| Date | To whom paid Appropriation for each detailed head | No. of Sub- voucher / Contingent Abstract | Detailed heads of budget | | | | | | | | | | |
|------|--|--|---|--|--|--|--|--|--|--|--|--|--|
| | | | Sub-Divisions of detailed heads as may be convenient. If the grant be not ordinarily distributed among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column | | | | | | | | | | |
| | | | | | | | | | | | | | |

Right hand page

| Detailed heads | Unusual charges | | | | | | | |
|---------------------------------|-----------------|--------|--|-----------------------------------|----------------------------|-----------------------|---------------------------------|---------|
| Sub-divisions of detailed heads | Description | Amount | | Total of each contingent abstract | Total of each month's bill | Date of detailed bill | Date of admission with initials | Remarks |
| | | | | | | | | |

P.F.R.FORM - 13-A

(Referred to in P.F.R. 8.15)

(To be printed in super royal folio)

**REGISTER OF CONTINGENT CHARGES OF THE PROVINCIAL STATIONERY
OFFICE, PUNJAB, 19****Left hand page**

| Date | To which paid and appropriation for each | No. of sub-vouchers/Contingent abstract | Stationery Offices and stores | | | | Date of admission with initials | Remarks |
|------|--|---|-------------------------------|-----------------|------------------------------|--------------------------|---------------------------------|---------|
| | | | Postage, etc | Railway freight | Other contingencies abstract | Total of each contingent | | |
| | | | | | | | | |

Right hand page

| Purchase of stationery stores | | | | | | Date of admission with initials | Remarks |
|-------------------------------|-----------------------------|-------------------|-------------------|-------------------------|-----------------------------------|---------------------------------|---------|
| Printing and writing papers | Drawing papers and material | Office Stationery | Binding materials | Other office requisites | Total of each contingent abstract | | |
| | | | | | | | |

(Referred to in note 2 in P.F.R. 9.3)

| | |
|----------------------------------|-------------------|
| Initials of Treasury Officer | |
| Daily total carried to Cash Book | |
| Total Refunds | |
| Miscellaneous Refunds | Other refunds |
| | Unclaimed deposit |
| Registration | |
| Excise | |
| Judicial fines | |
| Judicial Stamps | |
| Non-Judicial Stamps | |
| To whom paid | |
| Voucher No | |
| Date of payment | |

P.F.R.FORM - 15

(Referred to in the note under P.F.R. 10.16 (vi) note 4 under 10.16(vii), and note 3 to 10.17)

Form of Mortgage for House Building Advance

THIS INDENTURE made the _____ day of _____ one thousand nine hundred and _____ between _____ to _____ a civil servant of _____ (hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs, executors, administrators and assigns) of the one part and THE GOVERNOR of the Punjab (hereinafter referred to as the mortgagee which term shall where the context so admits include his successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seized and possessed of or otherwise well-entitled to the land hereditament and premises hereinafter described and expressed to be hereby conveyed transferred and assured (hereinafter referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rs. _____ for the purpose of enabling him to defray the expenses of¹² _____ as a suitable residence for his own use.

AND WHEREAS under the provision contained in the Punjab Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. _____ payable as follows that is to say the sum of Rs. _____ on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable] by equal instalment payable quarterly, the first of such instalments to be payable on the _____ day of _____.¹³

NOW THIS INDENTURE WITNESSETH that in pursuance the said agreement and in consideration of the sum of Rs. _____ paid on or before the execution of these presents to the mortgage or by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs. _____ and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf]1 and interest thereon calculated according to the said Rules on the _____ day of _____ next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby convey transfer and assure unto the mortgagee All that piece of

¹² Insert "the purchase of the said hereditaments" "building house on the said hereditaments" or "Repairing the said hereditaments as the case may be.

¹³ Delete-word in crotchets if advance is not to be by instalments

land situated in the _____ district of _____ registration district of-
 _____ containing _____ more or less now in the occupation of the
 mortgagor and bounded on the north by-----on the south by _____ on
 the east by _____ and on the west by _____ together with the dwelling
 house and the out-offices, stables, cook-rooms and out-buildings now erected or
 hereafter to be erected on the said piece of land together with all-rights, easements and
 appurtenances to the said hereditaments or any of them belonging to Hold and said
 hereditaments with their appurtenances including all erections and buildings hereafter
 erected and built on the said piece of land unto and to the use of the mortgagee
 absolutely subject to the proviso for redemption hereinafter erected and built on the said
 piece of land unto and to the use of the mortgage absolutely subject to the proviso for
 redemption hereinafter contained PROVIDED ALWAYS that if an as soon as the said
 advance of rupees _____ and of such further sums as may have been paid as
 aforesaid made upon the security of these present shall have been repaid and interest
 thereon calculated according to the said Rules by the deduction of monthly instalments of
 the salary of the mortgagor as in the said Rules mentioned or by any other means
 whatsoever then and in such case the mortgagee will upon the request and at the cost of
 the mortgage or re-convey, re-transfer or reassure the said hereditaments until and to the
 use of the mortgagor or as he may direct and it is hereby agreed and declared that if
 there shall be any breach by the mortgagor of the covenants on his part herein contained
 or if he shall die or quit the service before the said sum of rupees _____ and any
 further sum as may have been paid as aforesaid] and interest thereon calculated
 according to the said

Rules shall have been fully paid off then and in any of such cases it shall be lawful for the
 mortgagee to sell the said hereditaments or any part thereof either together or in parcels
 and either by public auction or by private contract with power to buy in or rescind any
 contract for sale and to resell without being responsible for any loss which may be
¹⁴occasioned thereby AND to do and execute all such acts and assurances for
 effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that
 the receipt of the mortgagee for the purchase money of the premises sold or any part
 thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby
 declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of
 the aforesaid power UPON TRUST in the first place there out to pay all the expenses
 incurred on such sale and in the next place to apply such moneys, in or towards
 satisfactions of the moneys for the time being owing on the security of these presents and
 then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared
 that the said Rules shall be deemed and taken to be part of these presents.

-
1. Delte- words in crotchets if advance is not to be by instalments.
 2. Insert Date two or four years as the case may be from the date of commencement of repayment of the loan. Where possible the land should also be described by reference to Government map or survey.

The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Rules on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS where of the mortgagor, hath here up to set his hand the day and year first above –written.

Signed by the said (Mortgagor)

In the presence of

1st witness,

Address

Occupation

2nd witness

address

occupation

(The deed should be registered.)

Note.— *There must be two witnesses to a mortgage.*

P.F.R.FORM - 16*[Referred to in note below P.F.R.10.16 (VI)]***Re-conveyance for House Building Advances**

THIS INDENTURE made the _____ day of _____ 19 BETWEEN THE GOVERNOR OF THE PUNJAB _____ (hereinafter called the Governor) of the one part and _____ a Civil servant of _____ (hereinafter called the mortgagor) of the other part is supplemental to an Indenture of mortgage, dated the _____ day of _____ 19, and made BETWEEN the mortgagor of the one part and the Governor of the other part and registered at _____ in Book _____ Volume _____ pages _____ to and _____ as No. _____ for _____ hereinafter called the PRINCIPAL INDENTURE WHEREAS as all moneys due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the Governor has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained. Now THIS INDENTURE WITNESSTH that in pursuance of the said agreement and in consideration of the premise the Governor doth hereby grant assign and recovery unto the mortgagor, his heirs executors, administrators and assigns ALL THAT piece of land situate in the _____ containing _____ more or less bounded on the north by-----on the south by _____ on the east by _____ on the west by _____ together with the dwelling house and out-offices, stables, cook-rooms and out-buildings thereon AND ALL and singular other than premises in the PRINCIPAL INDENTURE comprised or expressed to be thereby assured or which now are by any means vested in the Governor subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights, easements and appurtenances as in the PRINCIPAL INDENTURE expressed and all the estates right title interest property claim and demand whatsoever of the Governor into out of or upon the same premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby, granted assigned and re-conveyed unto and to the use of the mortgagor his heirs, executors, administrators and assigns forever freed and discharged from all moneys intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits, accounts, claims and demands for, or in respect of the said moneys or any part thereof or, for or in respect of the PRINCIPAL INDENTURE of anything relating to the premises AND the Governor hereby covenants with the mortgagor his heirs, executors, administrators and assigns that the Governor has not done or knowingly suffered or been party or privy to anything where by the said premises or any part thereof are, is or can be impeached, encumbered or affected in title estate or otherwise howsoever IN WITNESS whereof the parties hereto have hereunto set their hands and seals the day and year first above written.

Signed sealed and delivered by _____

For and on behalf of the Governor

of the Punjab in the presence of

P.F.R.FORM - 17

(Referred to in note 1 below P.F.R. 10.16(VII))

Form of Mortgage for house building advances granted to Government employees who do not possess full proprietary rights in the land upon which they intend to build a house.

THIS INDENTURE made the _____ day of _____
 BETWEEN _____ of _____ a Civil servant of _____
 (hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one Part and THE GOVERNOR OF THE PUNJAB (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land, hereditaments and premises hereinafter described under a lease from _____ dated _____ for a term of years¹⁵ expiring _____ subject to a rental of Rs. _____ per¹⁶ _____.

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 of¹⁷ _____ as a suitable residence for his own use.

AND WHEREAS under the provisions contained in the Punjab Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. _____ [payable as follows that is to say the sum of Rs. _____ on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by _____ equal instalments payable quarterly the first of such instalments to be payable on the _____ day of _____¹⁸.

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby convent with the mortgagee to pay to the mortgagee the said sum of Rupees _____ [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited

¹⁵ Date of lease of land.

¹⁶ mensem or annum.

¹⁷ Insert— “the purchase of the said hereditaments” or “repairing the hereditaments” as the case may be.

¹⁸ Delete words in crotchets if further advance are not to be made.

agreement in that behalf]¹⁹ and interest thereon calculated according to said Rules on the²⁰ _____ day of _____ next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby demise let and transfer up to the mortgagee ALL THAT piece of lands situate in _____ in the registration district of _____ sub-district _____ thana _____ containing _____ more or less and bounded on the north by _____ on the south by _____ on the east by _____ and on the west by _____ together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings of all kinds used or intended to be used with the said dwelling house, ²¹(lately erected) together with all right easements and appurtenances to the same or any of them belonging to HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for all the residue now un-expired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance of Rs. _____ (and of such further sums as may have been paid as aforesaid) made upon the security of these presents and interest thereon calculated according to the said Rules shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that the lease creating the term or state for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force un-forfeited and un-surrendered and free from encumbrances and in no case become void or voidable, and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on his part to be paid, observed and performed have been paid, observed and performed up to the date of these presents and also that the mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents, covenants, conditions and agreements and will keep the mortgagee indemnified against all actions, proceedings, costs, charges, claims and demands, if any to be incurred or sustained by the mortgagee by reason of the non-payment of the said rents or the non-observance or the non-performance of such covenants, conditions or agreements or any of them AND ALSO that the mortgagor now has good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him, AND that the mortgagor at the request at anytime hereafter of the mortgagee will at his own cost

¹⁹. Delete words in crotches if further advance are not to be

²⁰. Two or four years from date of commencement of repayment of loan as the case may be.

²¹. Or "hereafter to be erected" or "now being erected" as the case may be.

executed and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term of period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND it is hereby declared that 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 recited lease in trust for the purchaser, his executors, administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagor shall hold any rents, profits, premium, salami or money arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

SIGNED BY the said (mortgagor)

In the presence of

1st witness

Address

Occupation

2nd witness

Address

Occupation

(The deed should be registered.)

Note.— *There must be two witnesses to a mortgage.*

P.F.R.FORM - 17-A
(Referred to in rule 10.19-A)

Form of Mortgage Deed to be executed when the property is free-hold and is held in the joint names of husband and wife

This indenture made this _____ day of _____ one thousand, nine hundred and _____ between Shri / Smt. _____ son/daughter of _____ of _____ at present employed as _____ in the Office _____ of _____ at _____

and _____ his/her wife/husband _____ (hereinafter jointly referred to as "The Mortgagors" which expression shall unless excluded by or repugnant to the subject or context, include their respective heirs, executors, administrators and assigns) of the one part and the Government of Haryana (hereinafter called "The Mortgagee" which expression shall unless excluded by or repugnant to the subject or context, include his successors in office and assigns) of the other part;

WHEREAS the Mortgagors are the sole and absolute owners and also the sole beneficiaries and are seized and possessed of or otherwise well and sufficiently entitled to the land and /or house, hereditaments ad premises hereinafter described in the Schedule hereunder written and those particularly delineated on the plan annexed hereto and thereon shown with the boundaries thereof coloured _____ and expressed to be hereby conveyed, transferred and assured hereinafter referred to as " the said Mortgaged property",

AND WHEREAS _____ (one of the mortgagors hereinafter referred to as " the Applicant Mortgagor" has applied to the Mortgagee for an advance of the sum of Rs. - _____ (rupees _____ only) for the purpose of _____ enabling the Applicant Mortgagor _____

- *1. to purchase land and to construct a house thereon or *to enlarge living accommodation in the existing house on the said hereditament;
- *2. to construct a house on the said hereditaments or *to enlarge living accommodation in the house on the said hereditaments.
- *3. to purchase a ready built aforesaid house/flat.

AND WHEREAS the Mortgagee has agreed to advance to the Applicant Mortgagor the said sum of Rs _____ on certain term and condition ;

AND WHEREAS one of the conditions for the aforesaid advance is that the Mortgagors should secure the repayment of the said advance and due contained in the Punjab

* Mention whatever is applicable out of (1 to 3) or strike out which are not applicable.

Financial Rules and various instructions issued from time to time which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force by a mortgage of the property described in the Schedule hereunder written ;

AND WHEREAS the Mortgagee_____

- *1. has sanctioned to the Applicant Mortgagor an advance of Rs. _____
(Rupees _____only) payable by such instalments and in the manner as hereinafter appearing).
- *2. has paid to the Applicant Mortgagor an advance of Rs. _____
(_____only) on _____and in manner provided in the said rules upon having the repayment of the loan with interest and the observance of all the terms and conditions contained in the said rules, as hereinafter mentioned secured in the manner hereinafter appearing;

AND WHEREAS the Applicant Mortgagor to receive from the mortgagee the aforesaid advance in the following instalments: -

- *Rs. _____already received on _____.
- *Rs. _____ on the execution of this indenture by the Mortgagors in favour of the Mortgagee.
- *Rs. _____ when the construction of the house reaches plinth level.
- *Rs. _____ when the construction of the house reaches roof level, provided that the Mortgagee is satisfied that the development of the area in which the house is built is complete in respect of amenities such as water-supply, street lighting, roads, drainage and sewerage ;

NOW the INDENTURE WITNESSETH as follows:-

- (i) (a) In pursuance of the said rules and in consideration of the said advance sanctioned/paid by the Mortgagee to the Applicant Mortgagor pursuant to the provisions contained in the said rules the Mortgagors do here by covenant with the Mortgagee that the Mortgagors shall always duly observe and perform all the terms and conditions of the said rules and shall repay to the Mortgagee the said advance of Rs. _____
(rupees _____only) by _____monthly instalments²² of Rs. _____
(_____rupee only) from the payoff the Applicant Mortgagor commencing from the month of _____Nineteen hundred and _____or from the month following the completion of the house, whichever is earlier, and the Applicant Mortgagor hereby authorizes the Mortgagee to make deductions from his/her monthly pay/leave salary/ subsistence allowance of the amount of such instalments and the Applicant

* Mention whatever is applicable

* The language will be modified if the mode of payment is different.

²² This will not be more than 180.

Mortgagor shall after paying the full amount of the advance also pay interest due thereon in _____ monthly instalments²³ in the manner and on the terms specified in the said rules; provided that the applicant Mortgagor shall repay the entire advance with interest in full before the date on which he/she is due to retire from service failing which the Mortgage at any time thereafter and recover the balance of the advance then due together with interest or in such other manner as may be permissible under the law. It will, however, be open to the Applicant Mortgagor to repay the amount in a shorter period.

- (b) In pursuance of the said rules and in consideration of the said advance sanctioned / paid by the Mortgagee to the Applicant Mortgagor pursuant to the provisions contained in the said rules the Applicant Mortgagor doth hereby covenant with the Mortgage that the Applicant Mortgagor shall always duly observe and perform all the terms and conditions of the said rules and shall repay to the Mortgagee the said advance of Rs. _____ from the pay of the Applicant Mortgagor commencing from the month of _____ 19____ or from the month following the completion of the house whichever is earlier, till the date of his superannuation and the balance then remaining outstanding on his superannuation together with the interest on the amount advanced from the date of the advance to the date of repayment from his gratuity/death-cum-retirement gratuity and the Applicant Mortgagor hereby authorizes the Mortgagee to make deductions from his monthly pay /leave salary/ subsistence allowance of the amount of instalments and from his gratuity/ death-cum-retirement gratuity or such of the balances remaining unpaid at the date of his death/ retirement/ superannuation as hereinbefore mentioned, failing which the Mortgage shall entitled to enforce this security of the Mortgage at anytime thereafter and recover the balance of the advance then due together with interest and costs of recovery by sale of the mortgaged property or in such other manner as be permissible under the law. It will, however, be open to the Applicant Mortgagor to repay the amount in a shorter period.

Note.— Delete clause (i) (a) or (i) (b) whichever is not applicable.

- (ii) If the Applicant Mortgagor shall utilize the advance for a purpose other than that for which the advance is sanctioned or if the Applicant Mortgagor shall become insolvent or shall cease to be in service for any reason other than normal retirement, superannuation or if he/ she dies before repayment of the advance in full or if the Applicant Mortgagor shall fail to observe or perform any of the terms, conditions and stipulations specified in the said rules and on his / her part to be observed and performed then and in any such cases the whole of the principal amount of the advance or so much thereof as shall then remain due and unpaid shall become payable forthwith to the Mortgagee with interest thereon at * _____ per centum per annum calculated from the date of the payment by the Mortgagee of the first instalment of the said advance. Notwithstanding anything contained herein, if the Applicant Mortgage utilizes the advance for a purpose other than that for which the advance is sanctioned, it shall be open to the Mortgagee to take such

²³

This will not be more than 150.

disciplinary action against the Applicant Mortgagor as, may be appropriate under the rules of service applicable to the Applicant *Mortgagor*.

- (iii) In further pursuance of the said rules and for the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall at any time or times hereinafter be due to the Mortgagee under the terms of these presents the Mortgagors do hereby grant, convey, transfer, assign and assure unto the Mortgagee ALL AND SIGNULAR the said mortgaged property fully described in the Schedule hereunder written together with buildings erected or to be erected by the Mortgagor on the said Mortgaged property or any of them belonging to hold the said Mortgaged property with their appurtenances including all erections and building erected and built or to be erected and built hereafter on the said Mortgaged property or materials for the time being thereon unto and to the use of the mortgagee absolutely forever free from all encumbrances, SUBJECT NEVER THE LESS to the proviso for redemption hereinafter contained, namely, that if the Mortgagor shall duly pay to the Mortgagee the said principal sum and interest hereby secured in the manner herein provided and also the other moneys (if any) determined to be payable by the Mortgagors to the Mortgagee under the terms and conditions of the said rules, then the Mortgagee will at any time thereafter upon the request and at the cost of the Mortgagor recover, retransfer and reassure the said Mortgaged property, unto and to the use of the Mortgaged or as they may direct.
- (iv) And it is hereby expressly agreed and declared that if there shall be any breach by the Mortgagor of the covenants or their part herein contained or if the applicant Mortgager shall become insolvent or shall cease to be in any service for any reason other than normal retirement/ superannuation or if he/ she dies before all the dues payable to the Mortgagee under these presents together with interest thereon shall have been fully paid off or if the said advance or any part hereof becomes payable forthwith under these presents or otherwise then and in any of such cases it shall be lawful for the Mortgagee without intervention of the Court, to sell the said Mortgaged property or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances for effectuating any such sale as the Mortgagee shall think fit and it is hereby declared that the receipt of the Mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers there from and it is hereby declared that the Mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power upon TRUST in the first place there out to pay all expenses incurred on such sale and then to pay moneys in or towards the satisfaction of the moneys for the time being owing on the security of these presents and the balance, if any, to be paid to the Mortgagors.
- (v) The Mortgagors here by covenant with the Mortgagee as follows:-

- (a) that the Mortgagors now have in themselves good right and lawful authority to grant, convey transfer, assign and assure the Mortgaged property unto and to the use of the Mortgagee in the manner aforesaid.
- (b) that the applicant Mortgagors shall carryout the construction of the house/ additions to living accommodation in the aforesaid house exactly in accordance with the approved plan and specifications on the basis of which the above advance has been computed and sanctioned unless a departure there from is permitted by the Mortgagee. The applicant Mortgagor shall certify, when applying for instalments of advance admissible at the plinth/roof level that the construction is being carried out in accordance with the plan and estimates furnished by him to the Mortgagee. That the construction has reached plinth/roof level and that the amount already drawn out of the sanctioned advance has actually been used on the construction of the house. He/She will allow the Mortgagee to carry out either by himself or through his representative and inspection to verify the correctness of the aforesaid certificates. If a false certificate is furnished by the Applicant Mortgagor he/she will be liable to pay to the Mortgagee forthwith the entire advance received by him/her together with interest thereon at_____ per centum per annum and further will also be liable to appropriate disciplinary action under the rules of service applicable to the Applicant Mortgagor.
- (c) That the Applicant Mortgagor shall complete the construction of the house/additions to living accommodation in the aforesaid house within eighteen months**_____unless an extension of time is allowed in writing by the Mortgagee in case of default the Applicant Mortgagor shall be liable to repay forthwith the entire amount advanced to him together with interest calculated under the said rules, in lump sum. The Applicant Mortgagor shall report to the Mortgagee the date of completion of the house and furnish a certificate to the Mortgagee that the full amount of the advance has been utilized for the purpose for which it was sanctioned.

Note.— *Clauses (b) (c) are not applicable when the advance is for the purchase of ready built houses/ flats or for repayment of loans taken by an Applicant Mortgagor for the construction-of purchase of a house/flat.*

- (d) That the Mortgagors shall immediately insure the house at their own cost, with the life Insurance Corporation of India, for a sum not less than the amount of the aforesaid advance and shall keep it so insured against loss or damage by fire, flood and lightning as provided in the said rules till the advance is fully repaid to the Mortgagee and deposit, the policy of insurance with the Mortgagee. The Mortgagor shall pay regularly the premium in respect of the said insurance from time to time and will when required to produce to the Mortgagee the premium receipts for inspection. In the event of failure on the part of the Mortgagors to affect the insurance against fire, flood and lightning it shall be lawful but not obligatory for the Mortgagee to insure the said house at the cost of the Mortgagors and add the

amount of the premium to the outstanding amount of the advance and the Applicant Mortgagor shall thereupon be liable to pay interest thereon as if the amount of the premium had been advanced to him as part of the aforesaid advance at _____ till the amount is repaid to the Mortgagee is recovered as if it were an amount covered by the security of these presents. The Mortgagors shall give a letter to the Mortgagee as often as required, addressed to the Insurer. With which the house is insured with a view to enable the Mortgagee to notify to the Insurer the fact that the Mortgagee is interested in the insurance policy secured.

- (e) That the Mortgagors shall maintain the aforesaid house in good repair at their own cost and shall pay all the Municipal and other local rates, taxes and all other outgoings in respect of the mortgaged property regularly until the advance has been repaid to the Mortgagee in full. The Mortgagors shall also furnish to the Mortgagee an annual certificate to the above effect.
- (f) The Mortgagors shall afford full facility to the Mortgagee for carrying out inspections after completion of the house to insure that it is maintained in good repair until the advance has been repaid in full.
- (g) The Applicant Mortgagor shall refund to the Mortgagee any amount together with interest, if any due thereon drawn on account of the advance in excess of the expenditure incurred, for which the advance was sanctioned..
- (h) That the Mortgagors shall not during the continuance of these presents charge encumber alien or otherwise dispose of the Mortgaged property.
- (i) Notwithstanding anything contained herein the Mortgagee shall be entitled to recover the balance of the advance with interest remaining unpaid at the time of the retirement or death preceding retirement of the Applicant Mortgagor from the whole or any specified part of the gratuity/death-cum-retirement gratuity that may be sanctioned to him.

SCHEDULE

In witness WHEREOF THE mortgagors have hereunto set their hand this day, month and year first above written.

Witnesses:-

1. Name_____
- Address_____
- Occupation_____

Mortgagors.

2. Name_____
- Address_____
- Occupation_____

Witnesses:-

1. Name_____for and on behalf of the Governor of Haryana
- Address_____
- Occupation_____
- Name_____
- Address_____
- Occupation_____

*Normal rate of interest to be charged under the rules.

*** Here mention the date on which the first instalment of the advance is paid to the Mortgagor.

P.F.R.FORM - 17-B
[Referred to in rule 10.19(A)]

Form of Mortgage Deed to be executed when the property is lease Hold is held in the Joint names of husband and wife.

This indenture made this _____ day of _____ one thousand nine hundred and _____ between Shri / Smt. _____, son/daughter of _____ of _____ at present employed as _____ in the Department/ office of _____ at _____ and _____ his/ her wife/husband (hereinafter jointly referred to as "the Mortgagors which expression shall unless excluded by or repugnant to the subject or context include their respective heirs, executors, administrators and assigns one part and the Governor of Haryana (hereinafter called "the Mortgagee" which expression shall unless excluded by or repugnant to the subject or context include his successors in office and assigns) of the other part.

Whereas by a lease dated _____ and made between _____ the Lessor demised to the Mortgagors the property situated at _____ and more particularly described in the commencing from _____ at the yearly /monthly rent of Rs. _____ and subject to the performance and observance of the covenants and conditions therein mentioned.

AND WHEREAS one of the Mortgagors (hereafter referred to as "the Applicant Mortgagors") has applied to the mortgagee for an advance of a sum of Rs. _____ (_____ rupees only) for the purpose of enabling the said Applicant Mortgagor.

- *1. to purchase land and to construct a house thereon or to enlarge living accommodation in the existing house on the said hereditament;
- *2. to construct a house on the said hereditaments, or to enlarge living accommodation in the house on the said hereditaments;
- *3. to purchase a ready built aforesaid house/ flat;

AND WHEREAS the Mortgagee agreed to advance to the Applicant Mortgagor the said sum of Rs. _____ on certain terms and conditions;

AND WHEREAS one of the conditions for the aforesaid advance is that the Mortgagors should secure the repayment of the said advance and due observance of all the terms and conditions contained in the Punjab Financial Rules as applicable in the State of Haryana and various instructions issued from time to time which expression shall where the context so admits include any amendment thereof or addition thereto for the time

* Mention whatever is applicable.

being in force by a mortgagee of the property described in the Schedule hereunder written;

AND WHEREAS THE Mortgagee

1. has sanctioned to the applicant Mortgagor an advance of Rs. _____ (_____ rupees only) payable by such instalments and in the manner as hereinafter appearing _____ Mentioned whatever is applicable.
2. has paid to the Applicant Mortgagor an advance of Rs. _____ (Rupees only) _____ and in the manner provided in the said rules upon having the repayment of the loan provided in the said rules upon having the repayment of the loan with interest and observance of all the terms and conditions in the said rules as hereinafter mentioned secured in the manner hereinafter appearing;

AND WHEREAS THE Applicant Mortgagor is to receive from the Mortgagee the aforesaid advance in the following instalments:-

(* Rs. _____ already received on _____ Rs. _____ on the execution of this indenture by the Mortgagors in favour of the Mortgagee.

** Rs. _____ When the construction of the house reaches plinth level.

** Rs. _____ When the construction of the house reaches roof level; provided that the mortgagee is satisfied that the development of the area in which the house is built is complete in respect of amenities such as water supply, street, lighting, roads, drainage and sewerage

*AND WHEREAS the lessor of the said premises have given his approval for the mortgage on the condition that if the property be sold under the powers herein contained, or otherwise he will be paid first, after the cost of such sale, his share of the unearned increase as provided in the said lease;

NOW THIS INDENTURE WITNESSETH as follows:-

- (i) (a) In pursuance of the said rules and in consideration of the said advance sanctioned / paid by the Mortgagee to the Applicant Mortgagor pursuant to the provisions contained in the said rules the Mortgagors do hereby covenant with the Mortgagee that the Mortgagors shall always duly observe and perform all the terms and conditions of the said advance of Rs. _____ (_____ rupees only) by _____ monthly instalments²⁴ of Rs. _____ (_____ rupees) from the pay of the Applicant Mortgagor commencing from the month of _____ Nineteen hundred and _____ or from the month following completion of the house, whichever is earlier and the Applicant Mortgagor hereby authorises the Mortgagee to make deduction from his/ her monthly pay/leave salary/subsistence allowance of the amount of such instalments and the

** Note.— The language will be modified if the mode of payment of advance from what is prescribed in rule 5.

* This applies to Nazul land (normally) to be inserted wherever applicable.

²⁴ This will not be more than 180.

Applicant Mortgagor shall after paying the full amount of the advance also pay interest due thereon in _____monthly instalments²⁵ in the manner and on the terms specified in the said rules; provided that the Applicant Mortgagor shall repay the entire advance with interest in full before the date on which he/she is due to retire from service, failing which the Mortgagee shall be entitled to enforce, this security of the Mortgage at any time thereafter and recover the balance of the advance then due together with interest and costs of recovery by sale of the mortgaged property or in such other manner as may be permissible under the law. It will, however, be open to the Applicant Mortgagor to repay the amount in a shorter period.

- (i) (b) IN pursuance of the said rules and in consideration, of the said advance sanctioned/paid by the Mortgagee to the Applicant Mortgagor pursuant to the provisions contained in the said rule the Mortgagors do hereby covenant, with the Mortgagee that the Mortgagors shall always duly observe and perform all the terms and conditions of the said rules and shall repay to the Mortgagee the said advance of Rs. _____ (_____rupees only) by _____monthly instalments of Rs. _____from the pay of the Applicant Mortgagor commencing from the month of _____19____, or from the month following the completion of the house whichever is earlier, till the date of his superannuation and the balance then remaining outstanding on his superannuation together with the interest on the amount advanced from the date of the advance to the date of repayment from his/her gratuity/ death-cum-retirement gratuity of such of the balances remaining unpaid at the date of his/ her death/retirement superannuation as hereinbefore mentioned, failing which the Mortgagee shall be entitled to enforce this security of the Mortgage at anytime thereafter and recover the balance of the advance then due together with interest and costs of recovery by sale of the mortgaged property or in such other manner as may be permissible under the law. It will, however, be open to the Applicant Mortgagor to repayment the amount in a shorter period.

Note.— Delete clause (i) (a) or (i) (b) whichever is in applicable.

- (ii) If the Applicant Mortgagor shall utilize the advance for a purpose other than that for which the advance is sanctioned, or if the Applicant Mortgagor shall become insolvent or shall cease to be in service for any reason other than normal retirement/ superannuation or if he/ she dies before payment of the advance in full, or if the Mortgagors shall fail to observe or perform any of the terms, conditions and stipulations specified in the said rules and on their part to be observed and performed then and in any such case the whole of the principal amount of the advance or so much thereof as shall then remain due and unpaid shall become payable forthwith to the Mortgagee with interest thereof at * _____ percentum per annum calculated from the date of the payment by the Mortgagee of the first instalment of the said advance. Notwithstanding anything contained herein, if the Applicant Mortgagor utilizes the advance for a purpose other than that for

²⁵

This will not be more than 60.

which the advance is sanctioned, it shall be open to the Mortgagee to take such disciplinary action against the Applicant Mortgagor as may be appropriate under the rules of service applicable to the Applicant Mortgagor.

- (iii) In further pursuance of the said rules and for the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall at any time or time hereinafter be due to the Mortgagee under the terms of these presents the Mortgagors do hereby grant, convey, transfer or assure unto the Mortgagee, ALL AND SINGULAR the said property comprised in the said Lease, dated _____ and more particularly described in the Schedule here under written together with buildings erected or to be erected by the Mortgagors on the said property (Hereinafter referred to as the Mortgaged property) or materials for the time being thereon with all rights, easements and appurtenances to the said mortgaged property or any of them belonging subject to covenants by the lease and to the conditions therein contained TO HOLD the same unto the Mortgagee absolutely but subject nevertheless to the proviso for redemption hereinafter contained namely that if the Mortgagors shall duly pay to the Mortgagee the said principal sum and also the other moneys (if any) determined to be payable by the Mortgagors to the Mortgagee under the terms and conditions of the said rules then the Mortgagee will at anytime thereafter upon the request and at the cost of the Mortgagors recovery retransfer and reassure the said Mortgaged property unto and to the use of the Mortgagors or as he may direct.
- (iv) And it is hereby expressly agreed and declared that if there shall be any breach by the Applicant Mortgagor of the covenants of his/her part therein contained or if the Applicant Mortgagor shall become insolvent or shall cease to be in service for any reason other than normal retirement/superannuation or if he/she dies before all the dues payable to the Mortgagee under these present together with interest thereon shall have been fully paid off or if the said advance or any part thereof becomes payable forthwith under these presents or otherwise then and in any of such cases it shall be lawful for the Mortgagee to TO SELL without the intervention of the court the said Mortgaged property or any part thereof either together or in parcels and either by public auction or by private contract with power to by or rescind any contract for sale and to resell without being responsible for and loss which may be occasioned thereby and to do and executed all such acts and assurances for effectuating any such sale as the Mortgagee shall think fit and it is hereby declared that the receipt of the Mortgagor for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers there from and it is hereby declared that the Mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power upon TRUST in the first place there out to pay all the expenses incurred on such sale * and in the next place to pay to _____ the less or of the Mortgaged property _____ 50 per centum of the unearned increases, pursuant to clause _____ of the said lease / and then to pay moneys in or towards the satisfaction of the moneys for the time being owing on the security of these presents and the balance if any to be paid to the Mortgagors.

(v) The Mortgagor hereby Covenant with the Mortgagee as follows:-

- (a) that the Mortgagors now have in themselves good right and lawful authority to grant, convey, transfer, assign and assure the Mortgaged property unto and to the use of the Mortgagee in the manner aforesaid.
- (b) that the applicant Mortgagor shall carry out the constructions of the house/ additions to living accommodation in the aforesaid house exactly in accordance with the approved plan and specifications on the basis of which the above advance has been computed and sanctioned unless a departure there from is permitted by the Mortgagee. The Applicant Mortgagor shall certify, when applying for instalments of advance admissible at the plinth/roof level, that the construction is being carried out in accordance with the plan and estimates furnished by him to the Mortgagee, that the construction has reached plinth/roof level and that the amount already drawn out of the sanctioned advance has actually been used on the construction of the house. He/She will allow the Mortgagee to carry out either by himself, or through his representative an inspection to verify the correctness of the aforesaid certificates. If a false certificate is furnished by the Mortgagor, he/she will be liable to pay to the Mortgagee forthwith the entire advance received by her/him together with interest thereon at _____* per centum per annum and further will also be liable to appropriate disciplinary action under the rules of service applicable to the Mortgagor.
- ** (c) That the Applicant Mortgagor shall complete the construction of the house/additions to living accommodation in the aforesaid house within eighteen months of*** _____ unless an extension of time is allowed in writing by the Mortgagee.. In case of default the Applicant Mortgagor shall be liable to repay forthwith the entire amount advanced to him together with interest calculated under the said rules, in lump sum. The Applicant Mortgagor shall report to the Mortgagee the date of completion of the house and furnish a certificate to the Mortgagee that the full amount of the advance has been utilized for the purpose for which it was sanctioned.
- (d) That the Mortgagors shall immediately insure the house at their own cost, with the Life Insurance Corporation of Indian for a sum not less than the amount of the aforesaid advance and shall keep it so insured against loss or damage by fire, flood and lightning as provided in the said rules till the advance is fully repaid to the Mortgagee and deposit the policy of insurance with the Mortgagee. The Mortgagors shall pay regularly the premium in respect of the said insurance from time to time and will when required produce to the Mortgagee the premium receipts for inspection. In the event of the failure on the part of the Mortgagors to effect the insurance against fire, flood and lightning it shall be lawful but not obligatory for the Mortgagee to insure the said house at the cost of the Mortgagors and add the amount of the premium to the outstanding amount of the advance and the Applicant

Mortgagors shall thereupon be liable to pay interest thereon as if the amount of the premium had been advanced to him/her as part of the aforesaid advance at _____ till the amount is repaid to the Mortgagee or is recovered as if it were an amount covered by the security of these presents. The Mortgagors shall give a letter to the Mortgagee as often as required, addressed to the Insurer, with which the house is insured with a view to enable that the Mortgagee to notify to the Insurer the fact that the Mortgagee is interested in the insurance policy secured.

- (e) That the Mortgagors shall maintain the aforesaid house in good repair at their own cost and shall pay all the Municipal and other local rates, taxes and all other outgoings in respect of the mortgaged property regularly until the advance has been repaid to the Mortgagee in full. The Mortgagors shall also furnish to the Mortgagee an annual certificate to the above effect.
- (f) The Mortgagors shall afford full facility to the Mortgagee for carrying out inspections after completion of the house to ensure that it is maintained in good repair until the advance has been repaid in full.
- (g) The Applicant Mortgagor shall refund to the Mortgagee any amount together with interest, if any, due thereon drawn on account of the advance in excess of the expenditure incurred, for which the advance was sanctioned.
- (h) That the said lease, dated _____ is now valid and subsisting lease of the said Mortgaged property and are in no way void or void-able and the rents and the covenants and conditions in any by the indenture of lease reserved have been paid, performed and observed up to the date of these presents and that the same is assignable in the manner hereinbefore stated.
- (i) That the Mortgagors will so long as any money shall remain owing on security of the said Mortgaged property herein before expressed to be hereby assigned and in any case for the period of the said agreement, duly observe all the covenants by the lease and conditions contained in the said Indenture of Lease referred to in the Schedule hereunder written and keep the Mortgagee indemnified against all actions suits proceedings, cost, charges, claims and demands which will be incurred for sustained by reason of the non-payment of the said rent or the breach, non-performance or non-observance of the said covenants and conditions or any of them.
- (j) That the Mortgagor shall not during the continuance of these presents charge, encumber, alien or otherwise dispose of the Mortgaged property.
- (k) Notwithstanding anything contained herein the Mortgagee shall be entitled to recover the balance of the advance with interest remaining unpaid at the time of the retirement, or death preceding retirement, of the Applicant Mortgagor from the whole or any specified part of the gratuity that may be sanctioned to him.

SCHEDULE

In witness whereof the Mortgagors have hereunto set their hands this day, month and year first above written.

Witnesses:-

1. Name _____
Address _____
Occupation _____.
2. Name _____ Address _____ Occupation _____ In
witness whereof Shri _____ in the Department/ Office of _____ for and on
behalf of Government by order and direction of the Governor of Haryana has signed this
present in the presence of signed by Shri _____ on _____.
1. Name _____
Address _____
Occupation _____.
2. Name _____
Address _____
Occupation _____.

(Note.— To be filled in by the Mortgagors). _____

*Normal rate of interest to be charged under the rules _____

Note.— In case of Nazul lands in Delhi and in similar cases wherever applicable.

**** Note.—** Clauses (b) and (c) are not applicable when the advance is for the purchase of ready built house. _____ *******Here mention the date on which the first instalment of the advance is paid to the principal Mortgagor.

P.F.R FORM - 18*[Referred to in note 3 below P.F.R. 10.16(VII)]***Agreement for House Building Advances granted to Government employees to build houses on plots leased from Government in New Delhi**

THIS INDENTURE _____made the _____day of _____one thousand nine hundred and _____BETWEEN the GOVERNOR OF THE PUNJAB(hereinafter called the Lender which expression shall include his successors in office and assigns) of the one part and _____of (hereinafter called the Borrower which expression shall include his heirs, executors, administrators, legal representatives and permitted assigns) of the other part WHEREAS by an agreement for lease, dated the _____and _____day of _____and made between the same parties as these presents, registered at _____on _____numbered (hereinafter called the agreement for lease) the Borrower agreed to erect buildings of the nature stated therein on the piece of land being plot _____in _____and therein more particularly described within a period of 36 months from the _____day of _____and Lender agreed that on fulfillment of the agreement for lease the Lender would demise to the Borrower the said piece of Land and buildings in perpetuity at the rent and on the terms and conditions therein specified, and WHEREAS the Borrower has applied to the Lender for an advance of Rs. _____to enable him to contract and finish the said Buildings, AND WHEREAS under the provisions of the Punjab Financial Rules (hereinafter referred to as the Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) which shall be deemed to form part of these presents the Lender has agreed to advance the Borrower the said sum of Rs. _____subject and payable as follows:-

An instalment of Rs. _____on or before the execution of these presents and the balance (if the Agreement for lease has been duly observed and performed by the Borrower and is still in force) instalments as provided for in the said Rules NOW THESE PRESENTS WITNESSTH that in pursuance of the said agreement and in consideration of the premises the Borrower hereby covenants with the Lender—

- (i) to repay the Lender the said sum of Rs. _____and any further sums he may have received from the Lender under the hereinbefore recited agreement in that behalf with interest thereon calculated according to the said Rules by the _____day of _____as provided in the said Rules and if the loan shall not be repaid on that date to pay interest in accordance with the said Rules.
- (ii) To observe and perform the terms and conditions of the agreement Lease.
- (iii) To obtain a lease in accordance with the Agreement for Lease as soon as he is entitled to same and to execute a mortgage of his unencumbered interest thereunder in favour of the

Lender in the form prescribed by the said Rules to secure any principal and interest still owing under these presents.

IN WITNESS whereof the Borrower hath hereunto set his hand the day and year first above written.

SIGNED BY the said (Borrower)

In the presence of

1st witness

Address

Occupation

2nd witness

Address

Occupation

(The deed should be registered).

Note.— *There must be two witnesses to an agreement.*

P.F.R.FORM - 19*[Referred to in note below P.F.R. 10.16 (ix) and note 3 below P.F.R. 10.17]***Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house or of a house ready made**

AN AGREEMENT MADE _____ day of _____ One thousand nine hundred and _____ BETWEEN _____ of _____ (hereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and THE GOVERNOR OF THE PUNJAB (hereinafter called the GOVERNOR) of the other part WHEREAS the Borrower has agreed to purchase for the purpose of erecting a house thereon the piece of land situated in _____ in the registration district of _____ sub-district _____ thana _____ containing - _____ more or less and bounded on the north by _____ on the south by _____ on the east by _____ and on the west by _____ for the sums of Rupees _____ AND WHEREAS the Borrower has under the provisions of the Punjab Financial Rules (hereinafter referred to as the said Rules which expressions shall include any amendments thereof for the time being in force) applied to the Governor for loan of Rs. _____ to enable him to purchase the said piece of land and the Governor has agreed to lend the said sum of Rupees _____ to the Borrower on the terms and conditions hereinafter contained. Now IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees _____ paid by the Governor to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor (1) to repay the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorizes the Governor to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said piece of land or if the actual price paid is less than the loan to repay the difference to the Governor forthwith and (3) to execute a document mortgaging the said piece of land and the house to be erected thereon to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said rules AND IT 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 LASTLY AGREED AND DECLARED that if the said piece of land has not been purchased and mortgaged as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the borrower has hereunto set his hand the day and year first before written.

SIGNED by the said

In the presence of

P.F.R. FORM - 19-A**Agreement to be executed at the time of drawing Second Advance for the purchase of land/construction of houses**

AN AGREEMENT made on _____ day of _____ one thousand nine hundred and _____ BETWEEN Shri _____ son of Shri _____ (herein after called the 'Borrower' which expression shall include his heirs, administrator, executors, legal representatives and assignees) on the one part and GOVERNOR OF HARYANA hereinafter called the Government which expression shall include his successors and assigns) of the other part.

WHEREAS the Borrower had, under the provisions of the Punjab Financial Rules (hereinafter referred to as the said Rules which expression shall include any amendments thereof for the time being in force) been granted a loan for purpose of land/and / or construction of house at Chandigarh situated in _____ in the year 19 .

AND WHEREAS the said house at Chandigarh has since been mortgaged to the Government, _____ vide Mortgage Deed, dated _____.

AND WHEREAS the Borrower now intends to purchase a piece of land to erect a house thereon situated in Faridabad plot No. _____ Sector _____ Measuring Kanals/ marlas and bounded on the north by _____ on the south by _____ on the East by _____ and on the West by _____.

AND WHEREAS the Borrower has in pursuance of the instructions contained in Finance Department letter No8732-WM(1)-7435450, dated the 7th October, 1974 applied for a second loan of Rs. _____ to enable him to purchase the said piece of land and the Governor has agreed to lend the said sum of Rs. _____ reduced by the balance of previous loan along with interest thereon, granted for the purchase of land/construction of house at Chandigarh.

NOW, THEREFORE, it is hereby agreed between the parties hereto that in consideration of a sum of Rs. _____ paid by the Government to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Government to (1) repay to the Government the amount with interest calculated according to the said rules by monthly deduction from his salary as provided by the said rules and hereby authorizes the Government to make such deduction; (2) within the month from the date of these presents to expend the full amount of the of the said loan in the purchase of the said piece of land of it the actual price paid is less than the loan to repay the difference to the Government forthwith; (3) to execute a mortgage deed mortgaging the said piece of land and the house to be erected thereon to the Government as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said rules and it is hereby further AGREED that the Borrower shall immediately after the purchase the said piece of land, commence and erect thereon a suitable residence for his own use AND IT IS HEREBY AGREED AND DECLARED THAT if the said piece of land is not purchased

and mortgaged as aforesaid within one month from the date of these presents of if the Borrower within the said period becomes insolvent or quit the service of Haryana Government or dies, the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

The loan may be recovered from the death-cum-retirement gratuity payable at the time of retirement ; provided the Government employee concerned executes an agreement to the effect and cancels any nomination made by him under rule 4(6) (b) of the New Pension Rules contained in Appendix 2 of the Civil Services Rules, Punjab, Volume II, so as to have Government free to appropriate the sum found payable to him after retirement in adjustment of balance of the advance, It is further agreed between the parties as under :--

- (i) that the house constructed at Chandigarh shall be disposed off within a period of 6years from the date of drawal of second advance;
- (ii) that the State Government shall be informed about the sale proceeds of the house at Chandigarh built with the help of the first advance;
- (iii) that 50 percent amount of these sale proceeds or the outstanding amount of principal and interest accrued on the amount of the second loan, whichever is less, shall be paid to Government in the discharge of the second loan.

IN WITNESS WHEREOF THE parties hereunto have set their hands to this deed the day and year first before written.

Signed by the said Borrower,

Witnesses:

1. _____

2. _____

For and on behalf of the Governor of Haryana.

Witnesses:

1. _____

2. _____

P.F.R.FORM 20*[Referred to in note below P.F.R.10.16 (ix)]***Mortgage Deed to be executed in connection with an advance for the purchase of land on which to construct a house**

THIS INDENTURE made the _____ day of one thousand nine hundred and _____ BETWEEN _____ of _____ a Civil servant of _____ (hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and the GOVERNOR OF THE PUNJAB (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS by an Agreement dated the _____ day of 19____ and made between the mortgagor of the one part and the mortgagee of the other part the mortgagee advanced and lend to the mortgagor the sum of Rupees _____ for the purpose of purchasing the piece of land hereinafter described and intended to be hereby transferred and assured and as security for such loan the mortgagor agreed to execute a mortgage in favour of the mortgagee in the form of these presents AND WHEREAS the mortgagor on the ____ day of _____ 19____ duly purchased the said piece of land and is now absolutely seized and possessed of or otherwise well entitled to the said piece of land AND WHEREAS the mortgagor has applied to the mortgagee for a further advance of the sum of Rupees _____ for the purpose of enabling him to defray the expenses of erecting on the said piece of land a suitable residence for his own use AND WHEREAS under the provisions contained in the Punjab Financial Rules (hereinafter referred to as the said Rules) which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents the mortgagee has agreed to advance to the mortgagor the said further sum of Rupees _____ (payable as follow, that is to say the sum of Rupees _____ on or before the execution of these presents) and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by _____ equal instalments payable quarterly the first of such instalments to be payable on the _____ day of _____.

NOW THIS INDENTURE WITNESSTH that in consideration of the said advances of Rupees _____ and Rupees _____ making a total of Rupees _____ so advanced as aforesaid and in pursuance of the said agreement the mortgagor doth here by covenant with the mortgagee to pay to the mortgagee the said sum of Rupees _____ (and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf) and interest thereon calculated according to the said Rules on the _____ day of _____ next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THE INDENTURE SO WITHNESSTH that for the consideration aforesaid the mortgagor doth hereby transfer, assign and assure unto the mortgagee ALL THAT piece of land situate in the registration District of _____ Sub-District _____ thana _____ containing _____ more or less and bounded on the North by _____ on the South by _____ on the East by _____ and on the West by _____ together with the swelling-house and the out offices stables, cook-rooms and outbuildings and all kinds used or intended to be used with the said dwelling-house (erected or hereafter to be erected on the said piece of land) together with all rights easements and appurtenances to be same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land (hereinafter referred to as the said premises) unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the advance of Rupees _____ (and of such further sums as may have been paid as aforesaid) made upon the security of these presents and interest thereon calculated according to the said rules shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, retransfer, or reassure the said premises unto and to the use of the mortgagor AND the mortgagor hereby covenant with the mortgagee that he the mortgagor now hath good right to transfer the said premises unto the mortgagee free from encumbrances AND FURTHER that he the mortgagor and all other persons having or lawfully claiming any estate or interest in the said premises or any part thereof shall and will from time to time and at all times hereafter at his or their own cost do and execute or cause to be done and executed all such acts, deeds and things for further and more perfectly assuring the said premises unto the mortgagee in manner aforesaid as shall or may be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part therein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings standing thereon or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND IT IS HEREBY DECLARED that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchase or purchasers 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 there out to pay all expenses attending such sale or otherwise incurred in

relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing.

IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

SIGNED BY the said (mortgagor)

In the presence of

1st witness

Address

Occupation

2nd witness

Address

Occupation

P.F.R.FORM - 21**Form of agreement to be executed at the time of drawing an advance for the purchase of a Motor Vehicle.**

AN AGREEMENT made on _____ day of _____ one thousand nine hundred _____ BETWEEN _____ of _____ (hereinafter called the Borrower, which expression shall include his heirs, administrators, executors and legal representatives) of the one part and the Governor of Haryana (hereinafter "called the Governor, " which expression shall include his successors and assigns of the Punjab Financial Rules (hereinafter referred to as "the said Rules" which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rs. _____ for the purchase of a motor vehicle and whereas the Governor has agreed to lend the said amount to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor (1) to pay the Governor the said amount with interest calculated according to the said Rule bimonthly deductions from his salary as provided in the said Rules and hereby authorizes the Governor to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in purchase of a motor vehicle or if the actual price paid is less than the loan to repay the difference to the Governor forthwith and (3) to execute a document hypothecating the said motor vehicle to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules and IT IS HEREBY LASTLY AGREED AND DECLARED THAT IF THE MOTOR VEHICLE has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrowers within that period becomes insolvent or quits the service of the Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS where of the Borrower and _____ and on behalf of the Governor have hereunto set their hands the day and year first before written.

Signed by the said

In the presence of _____

(1) _____

(2) _____

(Signatures of witnesses)

(Signature and designation of the Borrower)

Name and designation of the Borrower.

Signed by (name and designation)

For and on behalf of the Governor of Haryana in the presence of

(1)_____

(2)_____

(Signatures of witnesses)

(Signature and designation of the Officer)

P.F.R. FORM - 22**Form of the mortgage bond for motor vehicle advance**

THIS INDENTURE made this _____ day of _____ one thousand nine hundred _____ and _____ BETWEEN _____ of _____ (hereinafter called "the Governor", which expression shall include its successors and assignees) of the other part. WHEREAS the Borrower has applied for and has been granted an advance of Rupees _____ to purchase a Motor Vehicle under the Punjab Financial Rules (hereinafter referred to as "the said rules" which expression shall include any amendment thereof or addition thereto for the time being in force) on the terms and conditions contained in the Agreement dated _____ (hereinafter referred to as the Principal Agreement) AND WHEREAS one of the conditions upon which the said advance has been / was granted to the Borrower is/ was that the Borrower will /would hypothecate the said Motor vehicle to the Governor as security for the amount lent to the Borrower AND WHEREAS, the Borrower has purchased with or party with the amount so advanced as aforesaid the Motor Vehicle particulars whereof are set out in the schedule hereunto written.

NOW THIS INDENTURE 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 or the balance thereof remaining unpaid at the date of these presents by equal payments of Rs. _____ each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said rules and the borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Rules, and in further pursuance of the said agreement the Borrower doth hereby assigns and transfer unto the Governor, the motor vehicle the particulars whereof are set out in the schedule hereunto written by way of security for the said advance and the interest thereon as required by the said rules.

AND the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor vehicle and that the same is his absolute property and that he has not pledged and so long as any money remains payable to the Governor in respect of the said advance will not well, pledge or part with the property in or possession of the said Motor Vehicle. PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same are due or if the Borrower shall die or at anytime cease to be in Government service or if the borrower shall sell or pledge or part with the property in or possession of the said motor vehicle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgement against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon

calculated as aforesaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the Governor may on the happening of any of the events hereinafter mentioned seize and take possession of the said motor vehicle and either remain in possession thereof without removing the same or else may remove and sell the said Motor vehicle either by public auction or private contract and may out of the sale moneys retain the balance of the paid advance then remaining unpaid and any interest due thereon calculated as aforesaid and all cost charges, expenses and payments 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 Motor Vehicle shall not prejudice the right of the Governor, to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the Motor Vehicle being sold the amount by which the net sale- proceeds fall short of the amount owing AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Governor, he, the Borrower will insure and keep insured the said Motor Vehicle against loss or damage by fire, theft or accident with an Insurance Company to be approved by the Accountant –General, Punjab, and will produce evidence to the satisfaction of the Accountant General Punjab, that the Motor Insurance Company with whom the said Motor Vehicle is insured have received notice that the Governor is interested in the Policy AND the Borrower hereby further agrees that he will not permit or suffer the said Motor Vehicle to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor Vehicle the Borrower will forthwith have the same repaired and made good.

THE SCHEDULE DESCRIPTION OF MOTOR VEHICLE

Maker's name _____
 Description _____
 No. of Cylinders _____
 Engine No. _____
 Chassis No. _____
 Cost price _____

IN WITNESS where of the said _____(Borrower's name) and _____for and on behalf of the Governor have hereunto set their respective hands the day and year first above written.

Signed by the said²⁶

In the presence of:-

1. _____

2. _____

(Signatures of witnesses) _____

(Signature and designation of the Borrower).

Signed by (name and designation)

For and on behalf of the Governor of Haryana in the presence of —

1. _____

2. _____

(Signatures of witnesses)

(Signature and designation of the Officer).

P.F.R. FORM - 23*[Referred to in note 5 below P.F.R. 10.21 (7)]***Letter intimating to the Insurance Company the Governor's interest in Insurance Policies of motor cars, etc.**

From

To

(Through the Accountant General, Punjab.)

DEAR SIR,

I beg to inform you that the Governor of the Punjab is interested in the Motor Car/Boat/Cycle Insurance Policy No. _____ secured in your Company and to request that you will kindly make a note of the fact in the records of the Company.

Yours faithfully,

Place_____

Date_____

FORWARDED, the receipt of the letter may kindly be acknowledged. It is also requested that the undersigned may kindly be informed whenever any claim is paid under the policy and also if the premium is not paid periodically for renewal.

Accountant General.

Place_____

Date_____

P.F.R.FORM - 24*(Referred to in P.F.R. 11.40)*

Indent for Bank drafts/ Government drafts and other connected forms required for use of the Treasury at_____.

| Description of form | Used in the past twelve months | Spoilt and returned after defacement in the past twelve months or otherwise disposed of (for Drafts only) | Balance in Store | Last number in store | Indented for |
|---------------------|--------------------------------|---|------------------|----------------------|--------------|
| | | | | | |

P.F.R.FORM - 25
(Referred to in P.F.R. 12. 19)

PASS BOOK

THE _____ TREASURY OR THE BANK OF _____ IN ACCOUNT CURRENT
WITH A.B., _____ DEPARTMENT _____ DIVISION.

| | | Particulars of receipt | | | | Particulars of cheques cashed | | | | |
|-------|------|---------------------------|--------|--------------------------------------|-------|----------------------------------|------------------|----------------|--------|--------------------------------------|
| Month | Date | | Amount | * Initials of Treasury Officer | Month | Date | No. of cheque | No. of Book | Amount | **Initials of Treasury Officer |
| | | To Balance | Rs. P | | | | | | Rs. P | |
| | | Total | | | | | | Total | | |
| | | | | | | | By Balance | | | |
| | | To Balance | | | | | | Total | | |

* Each entry should be initialed after comparison with the register of cheques paid.

**To be balanced monthly and signed in full after being balanced.

P.F.R. FORM - 26
(Referred to in P.F.R. 15.5)

INDENT FOR STORES

Book No. _____ Indent No. _____ Dated _____
 To _____
 Name of work _____
 Name of contractor (if recoverable) _____
 No. of argument or Work Order _____

| Description | Unit | Quantity | Remarks |
|-------------|------|----------|---------|
| | | | |

The material should be delivered/despached _____ to _____

Dated _____

Indenting Officer

The indent has been complied with in Full* on _____vide alterations, which I have attested _____ part.

Dated _____

Supplying Officer

Received the materials specified above in good condition and (+) entered in Measurement Book No. _____ Page _____

*Dated _____.

Receiving Officer

*To be deleted when supply is made in full.

+To be completed when supply is received from another Division.

**This form shall be prepared in quadruplicate. The indent should be written at one time in all the four forms with the help of carbon paper indelible pencil. The indenting officer will forward three copies of indent to the Supervisor Supplying Officer, who shall return one copy to the indenting officer but keep two copies of indent duly acknowledged by the receiving officer with him for adjustment of stock accounts.

Note of Posting of Corrections

| Serial number of correction | Rule affected | Date of posting | Serial number of correction | Rule affected | Date of posting | Serial number of correction | Rule affected | Date of posting |
|-----------------------------------|------------------|--------------------|-----------------------------------|------------------|--------------------|-----------------------------------|------------------|--------------------|
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