

Note.—(3) If a sum is retrenched from a bill and recovered but subsequently passed and redrawn, the receipt for the latter payment will require a receipt stamp if the amount exceeds Rs 20. If the amount is disallowed on pre-audit, and before the bill is paid, then it can be drawn without a stamped receipt if it should be subsequently admitted. In this case the unstamped receipt must show that the amount drawn on it forms part of the legally stamped bill which was retrenched.

†*Note.*—4.—Receipts for payments made outside India should be obtained from the payee and stamped in accordance with the local laws, if any governing the stamping of such receipts.

(2) All cheques, Reserve Bank Government drafts and Reserve Bank drafts are exempt from stamp duty.

(3) See also the list of exemptions in Schedule 1 of the Stamp Act.

4.9. The following documents do not come under any of the exemptions mentioned above, but are chargeable with stamp duty under the general rules: —

(a) Receipts [other than the receipts mentioned in 4.8(I)(f)], drawn by a Railway Company, including a Company to which a State Railway has been leased, or by a Municipality.

Note.—This rule applies also to receipts drawn for claims, the adjustment of which may be made through account current.

(b) Receipts signed by a Government Officer as Chairman of a Municipality.

(c) Receipts [other than those mentioned in rule 4.8(I)(g)] drawn on account of Cantonment and other Local Funds.

(d) Receipts for advances taken by Government officers, in respect of sums paid to them by Government as advances for the purchase of railway tickets.

(e) Receipts for amounts of emigrants' money orders.

(f) Receipts for refund or repayment of deposits other than those covered by rule 4.8(g).

Note.—(1) Reserve Bank Government Drafts issued in favour of sepoys are received by the Deputy Commissioner, but as all the payees are sometimes not present to receive payment the undisbursed portion is placed in deposit. No stamp is required on the vouchers on which the money is withdrawn.

Note.—(2) Vouchers for amounts in excess of Rs 20 drawn from the Treasury out of the Sheriff's petty account need not be stamped.

(g) Receipts on Acquittance Rolls of Establishments.

- (h) Receipts drawn by the Accountant-General or the Treasurer of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

(viii) *Calculation of transaction to the nearest Naya Paise or multiples of 5 Naya Paise.*

***4.10.** In the following cases transactions of the Government involving fractions of a rupee shall be carried out and brought to a/c in multiples of 5 N.P., portions not below 2½ paise being rounded off to 5 N.P. and those below that amount being ignored.

- (1) Payments to and recoveries from Government employees and pensioner, each individual item in pay and allowances, pension or T.A. bill being rounded off to a multiple of 5 N.P. in the manner laid down in this rule, provided that :—

- (a) in the case of emoluments fixed by Statute amount involving fractions of a rupee less than 2½ Naya Paise shall also be rounded off to 5 naya paise.

- (b) in the case of deductions on account of service other Provident Funds and P.L.I., Premia, the difference, if any, between the total recoveries made from a Government employee during the first eleven months of a year in accordance with the provisions of this rule and the amount recoverable in respect of the year as a whole under the Rules applicable to the Fund etc. shall be adjusted in the last month of the year by additional or short recovery, as the case may be, even if the same is not in multiple of 5 N.P.

- (2) Transactions between one Government and another or between two Departments of the same Government, unless it is not possible to eliminate from the original transactions, fraction of a rupee which is not an exact multiple of 5 N.P.

- (3) Amount converted into Indian Currency from Sterling or other foreign currencies.

- (4) Payments for claims in respect of contingent and other charges when claimants have no objection, provided that the rounding off the fraction of a rupee to a multiple of 5 NP shall be done only in respect of the net amount payable on a bill and not in respect of the individual items of claims or adjustments in the bill.
- (5) Reserve Bank remittances, other than of sums representing dues fixed by or under any law or under any contractual obligation of the Govt.
- (6) Deposits in favour of Govt. and revenues recovered, other than those which are fixed by or under any law or are specially exempted by the Govt. from the operations of this rule.

(ix) *Erasures*

4.11. Erasures and overwritings in any bill or voucher, are absolutely forbidden; if any correction be necessary the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the head of the office setting his full signatures with date against each. Special care should be taken by the Treasury Officer as regards all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity. [See rule 4.7(d)].

(x) *Government employees authorised to draw money by Cheques.*

4.12. Officers of the Public Works Department and Forest Department (including officers of other departments who are authorised to incur expenditure against the grants of these departments as specified in Rules 4.76 and 4.80 *infra*) may draw money by cheques.

(xi) *Instructions as to preparation and form of cheques.*

4.13. Cheques should be drawn on forms in

cheque-books supplied by the Treasury Officers to the disbursing officers authorised to draw moneys from the treasuries with which they are placed in account.

Note.—Before a cheque-book is brought into use, all the cheque forms in it should be marked by a distinguishing letter. Cheques drawn by a disbursing officer on any treasury should be distinguished by a different letter from those drawn by other disbursing officer of the division on that treasury, and also from those drawn by himself on any other treasury.

4.14. All cheques should have written across them in words at right angles to the type a sum a little in excess of that for which they are granted : thus "under thirty rupees" will mean that the cheque is for a sum not less than Rs 20, but less than Rs 30; and similarly "under eight hundred rupees" will mean that it is for less than Rs 800; but not less than Rs 700. No abbreviation such as "eleven hundred" for "one thousand one hundred" should be used. The amount should be written in the manner prescribed for vouchers in rule 4.7(c). In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word one into four by prefixing an f and changing the e into an r, the figure being easily altered to correspond. The word twenty, if written carelessly, has also sometimes been changed into seventy. The drawer of a cheque in which these words occur should, therefore, so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

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

**Note.*—(2) All Cheques should be written and signed in indelible ink only.

Note.—(3) Rule 4.7 (d) applies *mutatis mutandis* to corrections and alterations in cheques.

Note.—(4) All corrections and alterations in cheques should be attested by drawing officers by their full signature.

Note.—(5) The intention of the instructions contained in this rule is to avoid all possible chances of fraud. An officer who signs a cheque or payment order on a voucher should, therefore, satisfy himself that the entries are so made as to preclude any possibility of words or figures being inserted either in front or in continuation of the words and figures originally entered in the cheque or payment order. Clerks entrusted with the duty of filling in cheques should be made fully to understand the precautions which should be taken against fraud and the attention of all concerned drawn to the orders contained in rule 2.13—2.19 of the Punjab Financial Rules, Volume I.

4.15. (a) Cheques drawn in favour of Government employees and departments in settlement of Government

*Sub : vide No. 71-6 FRI-66/3174 dated 24-2-66.

dues should always be crossed "A/C payee only not negotiable".

(b) In the absence of a specific request to the contrary from the payee cheques drawn in favour of corporate bodies, firms or private persons should always be crossed. Subject to any instructions received from the payee, a cheque should be crossed ".....& Co." with the addition of the words "Not negotiable" between the crossing. Where the payee is believed to have a banking account further precautions should be adopted where possible by crossing the cheque "specially" (instead of by the "general" crossing, ".....& Co.") by quoting the name of the bank through which the payee will receive payment and by adding the words "A/C payee only. Not negotiable". These instructions regarding the method of crossing of cheques are applicable in all cases where the use of crossed cheques is prescribed.

Note.—The instructions in this rule apply *mutatis mutandis* to Indian Postal Orders issued for remittance of money on Government account.

4.16. (a) Every cheque in favour of a Government employee must be made payable to order only, but when the payee is not in Government employ the drawer may, at his request, make the cheque payable to bearer. Treasury Officers will, therefore, cash cheques payable to A., B. or bearer except when A. B. is a Government employee. If a cheque payable to a person not in Government employ "or bearer" or payable to such person or to such person or order is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the person claiming payment or in the case of a cheque payable to order, of the completeness of the chain of endorsements, if any, by which such person has become the holder of the cheque.

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

1. Where sub-treasuries are in charge of Indian officials not acquainted with English, bilingual cheques should be used, and if these cheques are not used, the paying officer is responsible for calling attention to this rule.

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

3. Endorsements [by duly constituted and authorised attorneys of cheques payable to the order of their principals may be acted upon by Treasury Officers. It is, however, necessary that such powers to attorneys should be registered at the treasury.

Note.—The following instructions as to cheques should be borne in mind :—

- (1) When a cheque is made payable specifically to one person (i.e., to A., B., only and not to "A.B., or order or "A.B. or bearer") the payment should be made on the receipt of the person named in the cheque.
- (2) When a cheque is payable to a person or bearer the payment may be made to bearer if presented by him.
- (3) Two parallel red lines drawn across a cheque are admissible and mean that the payment of the crossed cheque is not to be made otherwise than to a banker.
- (4) If a cheque payable to "A.B." or A.B. or order is merely signed by the original payee on the back, it is said to be endorsed in blank and becomes payable to the bearer under section 54 of the Negotiable Instruments Act. The legal obligation of a Treasury Officer in making payment of a cheque payable to "A.B. or bearer" or of a cheque payable to order but endorsed in blank by the original payee, is discharged by paying the amount of the cheque to the bearer, whoever he may be, as under sections 46 and 47 of the Negotiable Instruments Act such cheques are negotiable by delivery only without the signature of the payee on the back of the cheques. But in such cases the Treasury Officers should follow the ordinary banking practice as to the identity of the presenter, viz., that they should obtain some satisfaction as to the identity of the presenter and also take his endorsement.

B—SPECIAL INSTRUCTIONS FOR PARTICULAR DEPARTMENTS OR PARTICULAR KINDS OF CHARGES

(i) *Pay and Allowances General-Rules*

4.17. *Deductions from bill.*—The duty of noting the proper deductions to be made from pay bills on account of funds and other deductions, e.g., rents of Government residences, Fund subscription, etc. etc., devolves on the

drawers of the bills as such deductions should be recovered by stoppages from pay and consequent short drawings from the treasury.

No discretion is, however, allowed to the Treasury Officer in carrying out an order received from the Accountant-General or a Fund Examiner to make any particular deduction.

Note.—(1) The Treasury Officer must, however, check the deductions in the case of the Indian Civil and Indian Military Service Family Pension Regulations and the Superior Services (India) Family Pension Fund Rules.

Note.—(2) Security deposits from establishments of Government Departments entrusted with the receipt and custody of cash or stores or who are required to handle money should be paid in a lump sum or in instalments, or by deduction from pay as may be determined, in the case of the Public Works Departments by the Chief Engineer or a Superintending Engineer, and, in the case of the Civil Departments, by the head of the Department concerned.

Note.—(3) As regards the recovery of Income-tax, treasury officers are concerned solely with the recovery at the time of payment of salaries at the rate applicable to the estimated income of the Government employee from the head "salaries". In respect of pay bills of non-gazetted Government employees treasury officers are to see that deductions of income-tax are not omitted where some deductions should clearly be made. See rule 5.7 of the Punjab Financial Rules and notes thereunder.

4.18. Rent Deductions.—(a) Demands (statement of rents recoverable from pay bills) for rents of buildings of the Public Works Department, recoverable from Government employees, are received from Divisional Officers in triplicate towards the end of such month, gazetted Government employees who draw their own pay bills and Heads of Offices who draw the bills of non-gazetted establishment should make the necessary deduction on account of rent from their pay or establishment bills showing full particulars of the deduction.

(b) The Treasury Officer concerned has no discretion in the matter of recovery. He should on no account postpone recovery of the full amount advised by the Executive Engineer on the plea that application has been made for revision of rent, or on other grounds. The recoveries should without prior reference to the Government employees concerned invariably be made from the next pay or establishment bill of the Government employees concerned presented at the treasury unless the amounts have in the meantime been paid in cash or deducted from the bill presented. If only a part of the amount due has been paid in cash or deducted from the bill presented the balance should be recovered by deduction from the bill.

(c) Thereafter one copy of the demand should be returned to the Divisional Officer after noting the amounts recovered, the other copy should be attached to the bill from which the recoveries are made and the triplicate copy should be retained for record. In noting the deductions in the bills, the name of the Public Works Division, the major head of account to be credited, and the name of the canal, etc., as given in the Divisional Officer's demand, should be shown.

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

**Note.*—In case where the Divisional Officer incharge of the Government building and the Treasury Officer, responsible for the recovery of rents, are not rendering accounts to the same Accountant General, the Divisional Officer will issue demands for rents of buildings in quadruplicate, out of which one copy should be returned to the Divisional Officer after effecting recovery, two copies attached to the bill from which the recovery is made and the one copy should be retained for record.

4.19. Fund deductions.—In cases in which subscriptions to General Provident Funds (including refunds of withdrawals) are paid by deductions from pay bills, the requisite particulars should be entered by a subscriber, if he draws his own pay, or the head of office in other cases, in a separate schedule in form S.T.R. 17 and the schedule so completed should be attached to the pay bill concerned. If the subscription is recovered in cash, the number of the account, etc., and all other necessary particulars must be furnished. In all cases where a subscription is paid for the first time the rule or special authority under which the subscription may be received should also be quoted in the form, or in case of cash payments, in the separate document of particulars.

1. Deductions on account of postal life insurance and other Union funds should be shown in forms prescribed by the Union Government.

2. Deductions on account of Provident Funds other than G.P. Fund should be shown in form S.T.R. 17-A.

(ii) *Bills of Gazetted Government Employees.*

4.20. For the pay and fixed allowances of a gazetted Government employee bills in form S.T.R. 18 should be used in which the whole of the pay and fixed allowances except sterling overseas pay claimable by a Government employee in respect of the same post should be set forth. A Government employee who draws an additional pay or allowance for a separate office need not present a separate bill for it unless it is chargeable to a Local Fund or to sources other than State revenues.

Note.—(1) Separate forms are prescribed for the pay of Indian Civil Service Officers and for military officers in Civil employ (*see* forms S.T.R. 19 and 20).

Note.—(2) In the case of gazetted Government employees whose last pay certificates are prepared by Treasury Officers, the responsibility for showing the correct allocation in bills rests with the officers themselves.

Note.—(3) For the rules prescribing the procedure for the drawal of leave salary *see* instructions issued by the Comptroller and Auditor-General of India as contained in Appendix 'B' to the Fundamental Rules (Punjab Financial Hand-book No. 2 Volume I.)

4.21. Cancelled.

4.22. In some cases it is more convenient that the pay of certain Government employees belonging to establishments limited and fixed with reference to the requirements of whole of the State, who are not ranked as gazetted Government employees but whose pay varies according to grade should be drawn separately, in a form similar to that provided for gazetted Government employees instead of being included in the pay bill of their establishment. In this connection *see* rule 4.31 (b) below.

4.23. No Government employee may draw an increased or changed rate of pay, leave salary or fixed allowance unless the bill on which he draws it is either pre-audited by the Accountant-General or is accompanied by a letter from him authorising the amount to be drawn. If delays occur in the issue of letters from the Accountant-General notifying alterations in the rate of pay, especially if the change is made near the end of a month, or if the change takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to bill, Government employees should either draw their bills at the old rate or send their bills for pre-audit to the Accountant-General, if they do not first receive his letter of authority.

***4.23-A.** No Gazetted Officer who has relinquished charge of a Post consequent on his proceeding on leave, or on promotion, reversion or transfer, shall draw any bill on account of his pay, allowances, leave salary, etc; for any period beyond the date of making over charge, without a fresh authority from Accountant-General to another audit circle.

Provided that the provisions of this rule shall not apply to cases of transfer with in the same Audit Circle and not involving any change in designation or emoluments of the officer concerned.

******Provided further that in cases where, on the expiry of leave, an officer is appointed to the same post from which he proceeded on leave, he shall draw bills for his pay and allowances from the date of his assumption of such charge on the basis of the authority for pay and allowances issued to him by the A.G. before his proceeding on leave and if such authority has been superseded, on the basis of such revised authority for pay and allowances.

Note.—(1) In case any bill presented at the treasury includes claims for any period beyond the date of making over charges, the T.O. shall instead of returning the bill for amendment, pass for payment such portions of the claim as related to period upto that date and is otherwise admissible.

Note.—(2) In the cases referred to in the proviso to this Rule, the Treasury from which the Officer concerned draws his claims, after transfer, shall commence making payments on the basis of the last pay certificate issued by the T.O. who last disbursed the claims of the officer. For this purpose, the T.O., issuing the complete information giving authority of the A.G. in his possession particularly the date, if any, upto which it is effective.

4.24. No payment is to be made without the orders of the Accountant-General to a gazetted Government employee transferred from another state or from another department or who has proceeded or returned from leave.

*****4.25.** (1) (a) A Government employee who is newly appointed to Govt. service in a Gazetted Capacity should attach to his first pay bill a certificate by the competent authority to whom medical certificate has been submitted to the effect that the medical certificate in the prescribed form has been obtained.

*New rule : Added vide No. 10967-6FRI-63/12207 dt. 26-11-63.

**Second Proviso above Note 1 added vide No. 47-(4)-FR-66/1317 dt. 26-11-66.

***Subs : vide No. 601-IFR-69/6918 dt. 13-3-69.

(b) Where the competent authority under, "Exception to rule 3.1 of Punjab Civil Services Rules, Vol. I, Part I and note there under authorises the drawal of the pay and allowances of a newly appointed Govt. employee for a period not exceeding two months without a medical certificate of health, a certificate to this effect should be furnished in the first pay bill.

(c) Where an officer is declared temporarily unfit by the competent medical authority and retained in service the period for which the officer has been declared temporarily unfit should be intimated to Audit.

2. The last payment of pay should not be made to a gazetted Government employee or to a Government employee referred to in rule 4.22 above finally quitting the service of Government or placed under suspension, until the Treasury Officer has satisfied himself, by reference both to the Accountant-General, *the Departmental authorities concerned and to his own records that there are no demands outstanding against him.

3. The bills for the pay and allowances of a gazetted Government employee, who is about to retire or to proceed on leave out of India, should be submitted to the Accountant-General for special audit, on the date of payment or as soon afterwards as his attention becomes known to the Treasury Officer.

4. In the case of contract officers and officers purely in the temporary employment of Government proceeding on foreign service, in or out of India, final dues should be paid only after ascertaining that no demands are outstanding against them.

4.26. In the case of time-scales of pay with efficiency bars at certain stages, an Audit Officer will not authorise any Government employee to draw pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that it has satisfied itself that the Government employee in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinised by the sanc-

*Inserted vide No. 10194-6FR-1-65/23718, dt. 21-12-65.

tioning authority before signing the declaration prescribed above.

4.27. Bills for rewards under military rules to military officers in temporary civil employ should be submitted to the Accountant-General who will pass them for payment after having them pre-audited by the Military Department. The amounts of these bills will be debited to the Military Department.

4.27-A. The expenditure incurred by and to be reimbursed to gazetted Government employees on account of medical attendance and treatment may be drawn by them in *Form S.T.R. 2 A under the sub-head Allowances, honoraria etc. without the prior authority of Accountant-General. The amount drawn in the bills must be supported by proper receipts and vouchers in all cases.

Note.—The bills of reimbursement shall be countersigned by the Controlling Officer before these are presented at the Treasury for payment.

4.28. The travelling allowance bill of gazetted Government employees should be drawn in form S.T.R. 22. when a circuitous route is taken the reason for travelling along that route should be stated on the bill. When an officer is entitled to draw actual expenses they should, in the absence of orders to the contrary, be set forth in detail.

(iii) *Establishment bills—Pay*

4.29. For the purposes of the preparation of bills parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments e.g. a District Officer's Excise establishment is to be treated as distinct and separate from his Land Revenue establishment.

4.30. In the bills, presented at the treasury, the establishments should be distributed into sections as shown in Appendix B.

In entering the sections in the Establishment Pay Bills, the following instructions should be observed :—

- (i) The pay of all sections numbered serially as in Appendix B against each department or office, should be drawn in the same bill.

*Amended vide No. 3426-2FRI-70/27800 dt. 7-10-70.

- (ii) The sections should be shown in the bill in the order in which they appear in Appendix B to Volume II of these rules.
- (iii) The name of each section should be written in red ink across the bill above the entries of names, etc. falling under that section.
- (iv) The entries in all the money columns of the bill should be totalled under each section, and the totals written in red ink.

4.31. (a) Pay bills in form S.T.R. 23 should be prepared on a single bill for permanent and temporary establishment and also for those classes of establishment for whom no establishment returns are submitted and no service-books are maintained, the instructions printed on the form being carefully observed. Against each post should be shown (except in cases covered by sub-rule 2 below) the names of both the substantive and officiating incumbents and against each temporary post should also be noted the sanction thereto. When pay is drawn for a portion of a month only, the rate at which it is claimed should be stated either against the name of the government employee in the body of the bill or in a note at foot of the page.

(b) The pay and allowances of Civil Assistant Surgeon, Class II (Non-gazetted), although not ranked as gazetted Government employees, is drawn separately in a form (form S.T.R. 24) similar to that provided for gazetted Government employees and is not included in the pay bill of other establishment. Copies of all orders of appointment, promotion, transfer or leave affecting these Government employees should be communicated to the Accountant-General in a consolidated monthly statement.

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

(c) The pay of the following establishment should be drawn on separate bills or each establishment instead of being included in the pay bill of the ordinary establishment :—

Naib-Tahsildars, Settlement Naib-Tahsildars, Sub

Assistant Health Officers, Inspectors and Sub-Inspectors of Police and Excise, Assistant Sub-Inspectors and Sergeants in the Police Department, District Inspectors and Assistant District Inspectors of Schools, Headmasters and Teachers, Headmistresses and Mistresses in the Girls' Schools and Divisional Accountants.

(d) Pay of establishment on fixed rates of pay should be drawn on separate bills from that on time scale of pay.

1. The pay of establishments which is treated as a contingent charge should not be included in pay bills.

2. The names of incumbents whose pay is less than Rs 50 a month and who do not hold substantive permanent posts under Government may be omitted from the pay bills; as also the names of all persons inferior in service, of all head constables and constables, if a certificate in the following forms is endorsed on the bills :—

Certified that all persons whose names are omitted from, but whose pay has been drawn in this bill have actually been employed during the month, and that full details of the names of the persons concerned and the emoluments drawn for them working up to the total included in his bill have been duly shown in the office copy.

Note.—The provisions of the above para have been extended to the following classes of establishments :—

Departments of the Administration of Justice

- (1) Bailiffs;
- (2) Madad Naib-Nazirs.

Jail Department

Warders.

Famine

Temporary Government employees whose pay does not exceed Rs 50 a month and class IV Government employees.

Health Department

Sanitary Beldars.

3. The claims of Government employees whose names are omitted from the bills under *para 2 above should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately

*Amended vide No. 1650-2FR-II-76/6543 dt. 15-3-77.

the numbers on different rates of pay or with different designations.

4. In addition to the accounts classification required by clause (e) of rule 4.7 the drawing officers of the Public Works Department should record on establishment bills the name of the circle of superintendence.

5. The pay bills of temporary extra establishment entertained for additional Assistant Commissioners and Extra Assistant Commissioners in a district should always be supported by a complete list of gazetted officers who were on duty during the month in question. Treasury Officers shall not cash such a bill unless and until it is supported by the list in the sub-joined form :—

Permanent sanctioned scale of Assistant Commissioners and Extra Assistant Commissioners fixed by Government exclusive of appointment of Deputy Commissioner	<i>Names of Assistant Commissioners and Extra Assistant Commissioners actually attached to the District during the month</i>		Excess over the permanent scale mentioned in column (1)	Remarks
	Names	Period to and from		

Note.—(1) The cost of any special establishment for acquisition of Land entertained under orders of Government by a civil officer acting as Public Works Disburser, is chargeable as to the cost of the works concerned and not as general establishment charges.

Note.—(2) If for any reason the leave salary claimed by a Government employee on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty should be entered in red ink in the money column of the form concerned which is intended to show leave salary, the amount being left undischarged and treated as held over pending the fixation of the amount of his leave salary.

Note.—(3) When leave salary based on average pay is drawn in a bill in which the leave salary is first drawn, it should be explained by a statement, attested by the drawing officer, showing the calculations by which the amounts drawn on account of leave salary have been deducted. If the calculation is based on pay drawn outside Government employees' substantive section or office, a reference to the voucher in, or the office from, which the pay has been drawn should be given in the statement. No average pay statements are, however, necessary in respect of Government employees on leave whose names are omitted from the pay bills.

If leave salary is based on actual pay and not on average pay the drawing officer shall attach to the bill a certificate in one of the following forms :—

(i) In the case of a Government employee governed by the old leave rules :

"that the leave salary is based on the pay of permanent post held substantively by the absentee at the time of taking leave, and that the absentee was in permanent Government service on 24th August, 1927 and that his pay does not exceed Rs. 400 or the leave taken does not exceed one month."

(ii) In the case of a Government employee subject to revised leave rules :—

"that the leave salary is based on the substantive pay on the day before the leave commenced"

OR

"that the leave salary is based on the officiating pay on the day before the leave commenced and the Government employee has held the post continuously for more than three years and has been confirmed against some other permanent post", as the case may be.

Note.—(4) When any item of pay and allowances is withheld a clear indication should be given in the bill itself of the sums withheld and reasons for withholding them. When claims against items withheld are lodged after more than three months the reason for delay should be stated.

Note.—(5) Last payment of pay may be made to a non-gazetted Government employee without reference to Accountant-General on the responsibility of the head of the office concerned, but see sub-rule 1 below rules 4.25.

Note.—(6) For rules prescribing the procedure for the drawal of leave salary, see instructions, issued by the Comptroller and Auditor-General of India, as contained in appendix II to the Punjab Civil Services Rules, Volume I, Part II.

4.32. (a) The monthly bill should ordinarily be supported by an absentee statement in form S.T.R. 25 if any person in superior service was absent during the month, either on transfer to a temporary post or on joining time or suspension, or with or without leave (except casual leave) or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it, of footnote 4 on the form itself.

(b) In the case, however, of State or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant-General.

No separate absentee statement need be furnished by Head of offices along with the monthly pay bills, but in cases in which the power to sanction leave and officiating arrangements within the office has been delegated to Heads of offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

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

4.33. When any pay bill for establishment includes an amount on account of leave salary of a non-gazetted Government employee who is transferred from service under another Government, or any separate bill for leave salary of such a Government employee is drawn, it is necessary that the allocation of leave salary between the different Governments should be recorded on the bill on which the leave salary is claimed, and the following documents should be submitted along with the bill to enable the audit office to exercise the necessary check :—

- (1) A detailed statement explaining the allocation between the different Governments.
- (2) A certificate to the effect that the relevant entries have been made in column 13 of the service book of the Government employee concerned.

If the leave salary is debitable partly to the "Union Government" and partly to "State Government" separate bills should be prepared for the portion debitable to each.

4.34. If no person in superior service was absent during the month, either on transfer to a temporary post or on joining time or suspension, or with or without leave (except casual leave) certificate 2 printed on form S.T.R. 23 should be signed by the head of the office.

4.35. (1) When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous post held by him (which should be supported by a last pay certificate, showing dates of making over and receiving charge, advances outstanding, etc.) or if he did not previously held any post or is re-employed after resignation or forfeiture of past service, a certificate by the Drawing and Disbursing Officer to the effect that a medical certificate in the prescribed form as required by note 2 below rule 3.1 of Punjab Civil Services Rules, Volume I, Part I has been obtained must accompany the bill.

** (2) where the competent authority under 'Exception' to rule 3.1 of the Punjab Civil Services Rules, Volume I, authorises the drawal of pay and allowances of a newly

appointed Government employee for a period not exceeding two months without a medical certificate of health, a certificate to the effect should be furnished to the first pay bill.

******(3) where an officer is declared temporarily unfit by the competent medical authority and retained in service the period for which the officer has been declared temporarily unfit should be intimated to Audit.

Note.—(1) If a pensioner is re-employed, the fact should be stated in the bill.

Note.—(2) When the head of an office is himself a non-gazetted Government employee he should not sign his own last pay certificate, but should obtain one from his superior gazetted Government employee who may, before signing the last pay certificate, call for necessary information for verifying the facts, stated in the last pay certificate from the Audit Officer or the Treasury Officer concerned.

Note.—(3) The last pay certificate should show the rate of subscriptions on account of Service Funds, the General Provident Fund deductions and other particulars.

4.36. To the first bill in which a periodical increment is drawn by any Government employee, a certificate in form S.T.R. 26 should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due to a Government servant for having been incumbent of the post specified for the prescribed term from the date of last increment or of appointment to the post, excluding periods of ***absence from duty not counting for increment and absence on extraordinary leave, and, if he had held the post in an officiating capacity all kind of leave other than the earned leave during which he would have continued to officiate if he had not proceeded on earned leave which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill without further authority. In all other cases, the second alternative form* shall be used and it will be supported by an explanatory memorandum showing briefly but clearly the ground on which the Increment is claimed.

†“The provisions of this rule will not be applicable except in the case of masters/teachers in the Education Department.”

Note.—(1) In order to enable the Audit Office to exercise an audit check and to challenge wrong increment certificates, if any, received under this rule, all authorities

******(2) & (3) Added vide No. 601/IFR-69/6915 dt.

*******No. 7208-6FRI-64/7942 dt. 20-8-64.

*****No. 5620 -3FR-68/13171 dt. 22-6-68.

†Proviso added vide No. 2313-FRI-65/4101 dt. 28-4-65.

empowered to withhold increments under rule 4.7 of the Punjab Civil Services Rules, Volume I, Part I, must furnish the Audit Office with copies of any orders withholding increments of non-gazetted Government employees that they may issue.

Note.—(2) When an increment claimed operates to carry Government employee over an efficiency bar, it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government employee in question is fit to pass the bar.

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

4.37. Arrears of Pay and Allowances.—Arrear pay should be drawn not in the ordinary monthly bill but in a separate bill the amount claimed for each month being entered separately with quotation of the No. and date together with date of encashment of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order or competent authority granting special pay or new allowance; such bills can be presented at any time, subject to the conditions laid down in Punjab Financial Rules and may include as many items as are necessary.

A note of arrear bill shall invariably be made in the office copy of the bills for the period to which the claim pertains over the dated initials of the drawer of the arrear bill, in order to avoid risk of the arrear being claimed over again.

The drawing officer shall also record the following certificates on the arrear bill under the signatures with date :—

- (i) that no part of the amount claimed has been drawn previously; and
- (ii) that a note of the arrear claim has been made in the office copy of the bills for the period to which the claim pertains.

4.38. Travelling Allowances.—Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill in form S.T.R. 27. When actual expenses are drawn on account of the carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on account of a family or the higher maundage allowance a certificate must be furnished by the Government employee of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported

by a certificate that the actual expense incurred was not less than the sum claimed. The Accountant-General is at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large. The travelling allowance bills of a non-gazetted Government employee proceeding on tour shall be presented at convenient intervals during the period of his tour or immediately on return to the headquarters and as far as practicable before the 31st March, if the tour has been completed before that date. These bills may be cashed at the treasury on the receipt of the head of the office and the amounts distributed as in the case of the establishment bills.

Note.—(1) When journey is performed by a Government employees out of jurisdiction, the sanction of the competent authority shall be quoted on the bill.

Note.—(2) The certificates prescribed in rule 2.109 of the Punjab Travelling Allowances Rules shall be given on T.A. Bills.

***4.39. Omitted.**

4.40. In order to avoid travelling allowance bills for journey performed for giving evidence before a court being cashed in the absence of the certificates in the proper form, Treasury Officers are required to examine carefully the certificates attached to the travelling allowance bills and to see that they are in order. Bills without proper certificates should not be paid.

4.41. All T.A. bills must bear a certificate of the drawing officer in the following forms :—

“Certified that I have satisfied myself that the amounts included in bills drawn 1 month/2 months/3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill), have been disbursed to the Government employees therein named and their receipts taken in acquittance roll or office copies of the travelling allowance bills.”

****“4.42.** In the Public Works Division, travelling allowance bills can be presented in duplicate only after the claims have been passed by the Controlling Officer. The subordinate should prepare their travelling allowance journals in form S.T.R. 28 and after these are duly countersigned by the proper authority, the initial checks and scrutiny may be got done by correspondence branch of the division. After initial checks,

*Omitted vide No. 1111-6FRI-66/8315 dt. 28-4-66.

**Substituted vide No. 3/1(3)/81-2FRI dt. 19-11-81.

the journal alongwith travelling allowance bill should be submitted to the accounts branch which after applying necessary treasury checks will record the 'pay order' as is done in the case of pay bills, arrear bills, etc. payment bill thereafter be drawn from the Treasury by cheques."

4.43. Travelling Allowance for Class IV Employees :— Travelling allowance of class IV Employees should be drawn on travelling allowance bill form and accounted for as such irrespective of the fact whether their pay is drawn on establishment or contingent bill forms.

4.43-A. Reimbursement of medical charges .—The expenditure incurred by, and to be reimbursed to, non-gazetted Government employee on account of medical attendance and treatment may be drawn in the **S.T.R. Form 29-A under the subhead "Allowances and Honoraria etc." The amount drawn in the bill must be supported by proper receipts and vouchers in all cases.

(IV) BILLS FOR CONTINGENT CHARGES

4.44. Introductory—The following rules apply primarily to Contingencies, but "Other Expenditure" is also subject to the rules of procedure given here except in so far as it may be governed by any special rules in other parts of this chapter.

1. The term "Other Expenditure" includes such classes of expenditure as grants to educational institutions, political pensions, scholarships, medical and other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants placed at the disposal of Governors, Ministers, Commissioners and District Officers, compensation to Government officers for accidental losses, contributions to public exhibitions and fairs and rewards. Charges on account of each of these classes should be drawn on separate bills.

4.45. General Rules.—The charges of two major heads may not be included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill. In such a case the account adjustment will be made by the Accountant-General.

Note.—The charges in connection with transport required on mobilisation of troop for active service, which are debitable to the military department, should be drawn on separate bills and shown separately in the list of payment.

4.46. Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from the treasury.

4.47. (a) When it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short, or when a transfer of charge takes place, and in any case at the end of each month, a red ink line shall be ruled across the page of the register or registers, the several columns added up and several totals posted in a separate bill for each class of contingent expenditure. The head of the office or the Officer to whom this duty has been delegated, shall carefully scrutinise the entries in the register or registers with the sub-vouchers, initial them if this has not already been done by him and sign the bill which will then be dated and numbered and presented for payment at the treasury.

(b) The heads of contingent expenditure should be entered in manuscript in the bill and the totals posted against them. In the case, however, of expenditure requiring explanation full details of the charges should be entered in the bills except when they are given in the sub-vouchers sent to the Audit Office.

*****Note.**—(1) Sub-voucher for petty contingent expenditure shall be prepared in form STR 30-A.

Note.—(2) When the advance is running short, a demand may be presented in excess of the balance: this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

Note.—(3) The sanction of competent authority should, when necessary, be quoted.

4.48. No contingent bill bearing the signature of an officer other than the head of an office should be passed for payment at any treasury unless formal orders of head of the office delegating the duty of signing contingent bills to the officer in question have been received by the treasury Officer.

*******Provided that the Members of the Vidhan Sabha may draw payment of telephone charges from Treasury on a contingent bill duly countersigned by the Secretary, Vidhan Sabha.

***4.49.** Every disbursing officer dealing with counter-signed contingencies should attach a statement in the following form to the first contingent bill of whatever character presented

*Added vide No. 311-2FR-71/11160 of 15-2-71.

**Added vide No. 2237-2FR-72/19359 dt. 12-6-72.

*Amended vide No. 3785-6FR1-65/8603 dt. 25-5-65.

for payment at the treasury during the month. In the absence of this statement, the Treasury Officer shall refuse payment. A separate statement should be prepared in respect of bills relating to each major head.

Serial No.	Major and Minor Head of each *counter signed contingent bill cashed in the previous month	Total amount of each such bill	Date on which detailed contingent bill in support of each bill referred to in columns 2 and 3 was sent to the Controlling Officer	To be filled in by Controlling Officer	RE-MARKS
				*Date on which each detailed contingent bill referred to in columns 2 and 3 was sent to Accountant-General	

*1. If any detailed contingent bill has been returned for correction, the Controlling Officer should show here date of original receipt in his office and date of return fully explaining any delay below the due date.

2. A certificate should be recorded at foot of this statement by the Disbursing Officer that there are no detailed contingent bills with him of the nature referred to in note 1 above. If there are, he should clearly state the cause of delay in their return to the Controlling Officer.

The Treasury Officer shall, before cashing such a bill, verify the entries in columns 1 to 3 and see that every such bill cashed in the previous months is included in these columns and that against each entry the date of the submission of the detailed bills is entered in column 4.

3. In cases in which payment has actually been made, and the receipt either has not been received, or has been mislaid after receipt the detailed bill should be sent on for counter-signature and submission to the audit office with a note to the effect that "Payee's receipt for Rs———will follow".

*4. "A certificate shall be attached to every abstract contingent Bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn more than a month before the date of that Bill. On no account may an abstract contingent Bill be cashed without this certificate."

***5. The detailed contingent bill should be furnished to audit office by the end of the month following the month in which abstract bill was drawn."

4.50. In the case of Health and Jail Departments and the Offices of the Director of Agriculture***, Director of Industries, Haryana. Superintendent, Live Stock, Hissar; Principal, Haryana Veterinary College; Assistant Secretary, Haryana Civil Secretariat and Secretary of Haryana Vidhan Sabha payments to suppliers, etc. which cannot be met from the permanent advance may be made by endorsing contingent bills in their favour.

*Para. 4 added vide No. 3785-6FRI-65/8603 dt. 25-5-65.

**3/1/80-2FRII dt. 26-2-80.

***Vide No. 6568-FDII-64/9248 dt. 18-9-64.

*"when under the provisions of this rule a contingent bill is endorsed to a private party and the endorsee wishes to collect payment on the bill through a messenger (other than a Banker), the messenger must produce a order of authority from him in Form STR-55. A copy of the form may be obtained from the D.D.O. concerned."

Note—Endorsement made on contingent bills under this rule will in all cases remain current for three months only from the date of issue. In the case of bills issued in the last quarter of the financial year, however, an endorsement should be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of March. An endorsement on a contingent bill by a drawing officer in favour of a messenger is not endorsement for the purpose of this rule.

4.51. Contingent charges not countersigned.—Government employees dealing whose contingent bills require no countersignature, and who did not embody in their bills charges of any Government employee dealing separately with the treasury need not submit bills monthly; but they should draw money from treasury by bill in form S.T.R. 30 showing full details of the charges.

The following illustration explains the second condition. A, whose bills do not require countersignature, has subordinates who hold part of his permanent advance and place themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself and his subordinates.

Note—(1) The limit of Rs. **1000/- referred to in the certificate to form S.T.R. 30, above which vouchers are to be submitted to the Audit Office is subject to alteration by the Comptroller and Auditor General of India.

Note—(2) Separate forms are prescribed for contract contingencies and audited contingencies.

4.52. Charges regulated by Scales and Special Contingencies.—Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the abstract bill form with a full description of the charges and accompanied by sub-vouchers. In the case of special contingencies the orders of the sanctioning authority should be quoted; and when expenditure for which a lump sum is granted under a single special sanction is continued over more than one

*No 6077-6FR II-66/17174 dt. 17-9-66.

**Sub: vide No. 2/1 (15)/78-2FR II dt. 31-8-79.

month the second and subsequent month's bills should bear a note of how much has been spent up to date under the sanction.

4.53. Countersigned contingencies-Abstract Bill.—In the case of countersigned contingencies, the number assigned to the sub-vouchers pertaining to each entry in the abstract bill (see form S.T.R. 31) should be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than *1000/-.

CONTINGENCIES COUNTERSIGNED BEFORE PAYMENT SHOULD BE DRAWN ON FORM S.T.R. 32

****4.54. Omitted.**

4.55. Inter-Departmental Transfers.—In the case of work done by a Government factory (such as a Jail or Workshop) or other department where the charge made is paid by Inter-departmental transfer in the accounts (see Financial Rules), the Officer served will note the amount of invoice received from the supplying officer in the statement of account at foot of his contingent bill for the current month in order to work out the available balance of his grant but will not include it as a disbursement among the charges of his bill.

Note.—The Government employee served cannot charge the amount in his contingent bill, as no cash payment is made but only a book adjustment in the Account Office; but the amount available for contingent expenditure is reduced, and so, to work out the available balance, note is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

(V) Miscellaneous Charges

(a) Refunds of Revenue

4.56. General Rules.—Refunds, whether of stamp or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them after production of due authority; on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

Note.—Scheduled banks may be exempted from the obligation of personal appearance, if the voucher is duly discharged by an officer of the bank, whose power of attorney and specimen signature are both on record with the Treasury Officer of the Treasury concerned on the bank furnishing an indemnity bond and taking other safeguards considered necessary to secure the interest of Government, as security against any loss in case of overpayment.

*Sub : Vide No. 2/1 (15)/78-2 FR II dt. 31-8-79

**Omitted vide No. 2/1(2)-82-2 FR II dt. 2-7-82.

4.57. Refunds are paid through vouchers on form S.T.R. 34. The Government employee who receives the amount should fill in columns 1 to 5 of this form and sign the certificate at foot, while the Treasury Officer ***or Assistant Treasury Officer should verify the credit by means of particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

******4.57-A.** Unless otherwise provided by any law or rule or departmental regulations, an order for the refund of revenue shall remain in force for a period of 3 months only from the date on which it was issued & no payment shall be made on its authority thereafter unless it is got re-validated by the sanctioning authority.

4.58. (1) When a refund bill is payable to several persons who can most conveniently be paid at the head treasury they should be ordered to attend on the same day for payment, and their receipts should be taken on the bill itself. If they do not attend on the same day then (a) in the case of those who attend later, but within the period of the same list of payment, their receipts also should be taken on the bill which would accompany the list of payments; and (b) in the case of those who attend during the period covered by a later list of payments their acquittances should be taken in separate receipts, in each of which the number and date of the bill already submitted with a previous list of payments should be quoted to show that the payments were made in further disbursement of the bill. The separate receipts should be submitted to the Accountant-General as vouchers in support of the payments made on them.

(2) When a refund bill is payable to several persons who are to receive payments at the sub-treasuries or partly at the head and partly at the sub-treasury, the Sub-Treasury Officer should be directed to make the sub-treasury payments and to send a separate receipt in support of each payment. These receipts should be submitted to the Accountant-General with the refund bill as sub-vouchers of the same, or, in the case of payments accounted for in a subsequent list of payments, as separate vouchers bearing quotation of the number and date of the refund bill in part disbursement of which they are made.

***Sub : vide No. 5529-2FRI-71/30405 dt. 15-9-71.

****Added vide No. 11312-6FRI-64/12260 dt. 27-11-64.

4.59. The following rules should also be observed in the payment of refunds of revenue credited when the amount does not exceed Rs. 600/-.

A-(A) When the amount involved does not exceed Rs. 25—

- (1) Amounts of less than 50 paise due for refund shall be credited direct to Government.
- (2) Amounts of 50 paise and over, but not exceeding Rs. 25, shall be sent by postal money order to the payee without any previous notice inviting him to appear and receive payment in person at the treasury; the money order commission in such cases will be borne by the payee.
- (3) Amounts credited to Government under clause 1 above will not be repaid without the sanction of the Collector but this sanction will be given as a matter of course of ascertaining that the item was really received, was carried to credit as being less than 50 paise in amount, and is now claimed by the person who might have drawn it any time before its credit to Government.

(B) When the amount involved exceeds Rs. 25 but does not exceed Rs. 600—

The Collector or other officer concerned should, on passing an order of refund, at once issue to the payee a refund order and a notice of the character described in (1) below. A copy of the refund order and notice should be sent to the Treasury Officer.

- (1) On receipt of a refund order passed by the Collector or other officer concerned the Treasury Officer may at his discretion issue a notice (a) inviting the person to whom the refund is to be made to receive payment at the treasury, and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money order at his expense

(2) When the payee appears in person at the treasury the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by a duly authorised agent, or by money order at his own expense.

(3) When a money order is issued under clause (b) of the notice referred to in clause (1) above the purpose of the remittance should be briefly stated by the Treasury Officer on the acknowledgement portion of the money order form in continuation of the printed entry there "Received the sum specified above on—", sufficient space being left below the manuscript entry thus made, for the signature or thumb-impression of the payee. The amount of the money order should not be remitted in cash to the post office, but the Treasury Officer should send a money order form duly filled in together with a certificate that the amount of the order and the money order fee thereon have been credited to the post office in the treasury accounts by per contra transfer. The post office will accept the money orders on the authority of the Treasury Officer's certificate.

(4) On receipt of the money order acknowledgement duly signed by the payee it should be attached to the usual receipt in form S.T.R. 34, in which the full amount of the refund and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Accounts Department will accept such voucher with the money order acknowledgement as a valid receipt for the full amount of the refund entered therein.

(b) Refunds of fees relating to Printing and Translating charges in the High Court

4.60. In refunding fees relating to printing and translation prepared in the High Court, the following procedure should be observed :—

The refund vouchers after pre-audit by the Accountant-General's Office will be forwarded to the treasury nearest to the payee's place of residence. Where

the payment is desired by money order the fact will be clearly stated in the refund bill and the Treasury Officer, instead of issuing a notice under 4.59-B(1) will remit the amount immediately by money order at payee's expense. In other cases, the Treasury Officer will be guided by the ordinary rules relating to refunds.

(c) *Refunds of Canal Revenue*

4.61. Refunds of canal revenue not exceeding Rs. 10 in amount may be made by means of postal money orders and amounts too small to be remitted by money orders should lapse to Government if not claimed within reasonable time; provided that the parties entitled to the refunds have been duly informed of the amount due to them whether above or below one rupee, and warned that if they do not claim them in person by a specified date they will be remitted by postal money order or will lapse, as the case may be.

Certificates should be furnished to the Accountant-General in support of such refunds to the effect that the actual payee's receipts have been received and filed in the Deputy Commissioner's Office.

4.61-A. *Refunds by Medical Superintendent, Haryana Mental Hospital*—(i) The refunds are normally paid out of the permanent advance and recouped on a separate contingent bill (form S.T.R. 30 and classified under head "080—Medical, Haryana Mental Hospital, Deduct—Refunds." But in the case of refunds due to local bodies, the refund voucher is prepared in Form S.T.R. 34, and sent to them after verification, from the Treasury Officer for realisation. The refunds due to other Governments are made by the Accountant-General, Haryana, on the authority of the Medical Superintendent by book transfer.

(ii) The Superintendent while drawing the bill will certify that in all cases in which refunds have been allowed, a suitable note has been kept against the original credit in the personal ledger after verification.

(d) *Refund of Examination Fees..*

4.62. If the amount of examination fees, or any part of it, is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary to the Board of Examiners or

the Secretary, Public Service Commission, as the case may be, specifying the amount to be refunded; and the amount so authorised will be paid on presentation of the original receipt so endorsed at the treasury whence it was issued the recipient giving his receipt below the endorsement.

Note.—When a refund has to be made for part of a lump sum remitted into the treasury on behalf of several candidates in a school for which a single collective receipt has been issued, it is essential that the fact of the refund having been made should be noted against the original credit in the department accounts, where all sums are entered in detail. The voucher for refunds (Form S.T.R. 34) provides for a certificate of such vote having been made.

4.63. If the original amount was paid into the Reserve Bank of India at Calcutta, Madras or Bombay, the refund will be made (in accordance with the above procedure) by the Accountant-General.

(e) Procedure for Land Acquisition Officers specially appointed under the Act.

4.64. Government employees who are specially employed for this work being invested with the power of a Collector under the Land Acquisition Act, 1894, and placed at the disposal of the Public Works Department, 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 Financial Handbook No. 3—Departmental Financial Rules.

Note.—The Finance Department may authorise any Land Acquisition Officer to make all or any of his payment by cheques on the treasury, provided no inconvenience is caused to the payees in consequence of the property being situated at a distance from the treasury.

(f) Procedure for Collector or other Civil Officer not specially employed for Land Acquisition

4.65. When the land is taken up by the Collector or other civil officers 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 civil treasury.

4.66. 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 prescribed in appendix 18 to the Punjab Financial Rules) containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single

award an acquittance roll in Form CC (*ibid*) may be substituted for separate receipts in Form C. The receipt will be the treasury Officer's vouchers for the payments.

Note.—In the case of land acquired for the Public Works Department by private negotiation, the officer who settles the price, etc., should draw up Form A prescribed in Appendix 18 Punjab Financial Rules, and this should be made the basis of the subsequent payment and audit.

4.67. 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 compensations. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C and make it payable at the treasury to the payee, altering the words "paid in my presence in cash/by cheque to Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance and after making payment forward the receipt of the payees to the treasury officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Note.—See also note below rule 13 in appendix 18 to the Punjab Financial Rules Volume II.

(g) *Discount on Stamps*

4.68. Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money.

Note.—The vendors give receipts attached to a schedule in the treasury accounts. The charge is admitted on a certificate of the Treasury Officer to the following effect :—

"Certified that the discounts have been allowed according to the sanctioned rates."

(The rates of discount are given in Part III, Chapter V of the Punjab Stamps Rules, 1934.)

(h) *Commission to Registrars*

4.69. Commission to Registrars is drawn under departmental rule upon vouchers which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts. In cases in which commission is calculated on the number of documents registered the bill is passed on a certificate of the District Registrar or other Controlling Officer.

Note.—For rates of commission payable to registering officers who are entitled to commission and for full instructions on the subject—see chapter of the Punjab Registration—Manual(1929).

(i) *Payments for Stationery Purchased by Controller of Printing and Stationery, Haryana*

4.70. Payments, such as for the purchase of stationery by the Controller of Printing and Stationery, Haryana, are made under some general or special sanction. If not provided for by departmental rules, they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one) under which the purchase is made should also be quoted.

Note.—In the certificate referred to in this order it should also be certified that the quantities noted in the vouchers are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates, and that suitable notes of payment have been recorded against the indents and invoices concerned.

(j) *Payment of Grants-in-aid to Schools and Scholarships*

4.71. Bills on account of grants-in-aid to Aided schools should not be paid on a change of "Correspondents" of such schools taking place, unless such change has first been intimated to the Inspectors of Schools in sufficient time to enable them to intimate the change to the Accountant-General.

4.71-A. District Inspectors of Schools may draw on a consolidated bill for money on account of Government scholarships (other than military scholarships) due to scholars in Local Body Schools situated at places where there is no treasury or sub-treasury and may remit it by money order after deducting money order commission.

(k) *Rewards*

4.72. *Excise Rewards.*—Any reward payable to an informer may be disbursed upon the receipt of the Deputy Commissioner without requiring the attendance of the actual payee or a receipt from him.

4.73. *Rewards to Patwaris and Temporary Settlement Establishment.*—In the case of rewards to Patwaris and members of the temporary establishment during settlement operation a certificate should be attached to the bill in which rewards are drawn to the effect that the amount of rewards paid up-to-date does not exceed the amount of fines realised.

(I) *Advances for the Agricultural Machinery*

4.74. Money required for actual disbursement for the purchase of Machinery, etc., should be drawn from the treasury on proper bills and vouched for in the usual manner. The money will be drawn by the Agricultural Engineer from the treasury when required for actual disbursement, so long as the balance of the advance head does not exceed Rs. 25,000.

(vi) *Departmental Payments—Forest Department*

4.75. Funds are supplied to officers in the Forest Department by means of cheques drawn on civil treasuries, either within or outside their jurisdiction with which the drawing officers may be placed in account by the Accountant-General

- (1) For refunds of earnest money deposited by contractors, *see* rules relating to "Refunds of Deposits".
- (2) For cheques received in payment of the value of service postage stamps, *see* relevant rules in the Financial Rules.

4.76. When Government employees of other Civil Departments are authorised to incur charges on account of the Forest Department, they will do so as Forest Disbursers. They can, therefore, obtain funds from the treasury for such expenditure only under the rules applicable to the Government employees of the Forest Department.

4.77. The Treasury Officer will cash, against the drawing account of a Divisional Officer, a cheque drawn by a Government employee holding charge of a Forest Sub-Division or Range, provided that he has received from the Conservator instructions to that effect in writing. Such Instructions must empower the officer personally and may specify the extent to which he may draw. That Government employee must not use the same cheque book as the Divisional Officer.

4.78. Cash may, if required, be obtained by Government employees of the Department by cheques drawn on the sub-treasuries subordinate to the district treasuries with which they are placed in account by the Accountant-General. The departmental officer should in such cases advise the District Treasury Officer from time to time of the probable amount of his drawings on each sub-treasury in order that funds may, if

possible, be duly provided. He should also communicate to the Sub-Treasury Officer through the Treasury officer, the number of the cheque book to be used.

Note.—Rules 4. 90 *infra*, applies *mutatis mutandis* here also.

(vii) *Departmental Payment —Public Works Department*

(a) *Introductory*

4.79. Rules 4.79 to 4.90 apply primarily to officers of the Public Works Department. They are equally applicable to Special Land Acquisition Officers and other officers not belonging to the Public Works Department who may be authorised to incur expenditure against the grant for Public Works. They do not apply to charges for construction (petty) and repairs executed by civil officers which are not treated as expenditure of the Public Works Department.

Treasury Officers are prohibited from issuing any money for the disbursements of civil officers acting as Public Works Disbursers except in accordance with these rules.

4.80. When an officer of another Civil department is authorised to incur charges on account of the Public Works Department against the grant for "Public Works", he will do so as a Public Works Disburser.

***4.81.** Funds may be provided to officers of the Public Works Department in the following two ways, namely :—

(a) in direction and other special offices, directly on pay, travelling allowance and contingent bills, presented by the Head of Offices. The relevant provisions of withdrawals of the bills shall apply to these bills as they apply to bills of other Civil Department; and

(b) by means of cheques in all other cases.

(b) *Payments through Bills*

****4.82.** Deleted.

****4.83.** Deleted.

****4.84.** Deleted.

*Sub. No. 3/1(3)-81-2FR-II dt. 19-11-81 applicable w.e.f. 1-4-77.

**Deleted vide No. 3/1(3)-2FR-II dt. 19-11-81 (3-81) w.e.f. 1-4-77.

4.85. All charges incurred by the Chief and Superintending Engineers, and other special officers (not being Divisional Officers) and their subordinates are drawn on bills like those of other civil officers and not through cheques.

Note.—The number of separate establishment bills prescribed in rule 4.83 may be reduced in this case in consultation with the Accountant-General who will specify the sections into which bills should be divided.

(c) Payments by Cheques

4.86. Divisional Officers and other Public Works Officers, who may be so authorised by the Accountant-General may draw cheques on specified treasuries within their jurisdiction and thus, obtain the funds required by them for departmental disbursements not covered by the bills cashed directly at treasuries. No letters of credit will be issued specifying the limit upto which cheques may be drawn during the month.

Without making previous arrangements through the Accountant-General, no officer is authorised to draw cheques on a treasury situated outside the limits of the State, even though his own jurisdiction may extend beyond those limits (See also Treasury Rule 33(2)).

4.87. A Divisional Officer authorised under rule 4.86 above to draw cheques on the treasury may empower any of his Sub-Divisional Officer to draw against his own account on any treasury inside or outside the jurisdiction of the Sub-Divisional Officer. Separate accounts for Sub-Divisional Officers should not be opened either at the head or at a sub-treasury; the Divisional Officer gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. If a Divisional Officer considers it necessary, for the maintenance of efficient control over the disbursements of his division, to set a monthly limit on the drawings of any of his Sub-Divisional Officers, he may do so, fixing either a standing limit or a fresh limit either every month or whenever necessary. All such limits may be raised or lowered subsequently. Intimation of every limit when fixed or changed should be sent both to the Sub-Divisional Officer and the Treasury Officers concerned. If a divisional Officer has intimated any limitation on the drawings of a Sub-Divisional Officer for any month, the cheques drawn by the latter during that month should be noted, irrespective of the date of payment on the reverse of the letter advising the limitation.

The limit when fixed should be for the account month of the sub-division and the dates of the commencement and termination of the month must be specified in the intimation to the Treasury Officer. Any undrawn balance is not available for drawings in subsequent months.

At the option of the Divisional Officers, the limitations may not be intimated to the Treasury Officer, if the check exercised by the Divisional Accountant over the sub-divisional cash accounts after the expiry of the month, is considered sufficient for the purposes of the Divisional Officer.

4.88. When funds are required for a Sub-Divisional Officer or Divisional Officer at a treasury outside the limits of the Division the latter should get himself placed in account with that treasury with the sanction of the Accountant-General to be obtained through the Superintending Engineer, and then draw or empower his subordinate to draw against his account. Funds should not be made available for such a purpose by means of Reserve Bank Government Draft.

This rule is intended to be applied with special care and only to cases of real necessity. Payments to Contractors should as far as conveniently practicable be made by cheques on the nearest treasury and a stipulation to that effect should be inserted in the contract agreement where necessary

(d) Payment at Sub-Treasuries

General

4.89. Funds may also be obtained by the Divisional Officer or his Sub-Divisional Officers, from sub-treasuries by means of cheques. The rules given above will apply *mutatis mutandis* in this case also.

4.90. When a cheque is presented at a sub-treasury in excess of the balance available out of the monthly limit of drawings of a Sub-Divisional Officer, the Sub-Treasury Officer should immediately report the fact to the Treasury Officer of the head treasury by telegram, if necessary, for instruction before finally refusing payment of the cheque.

Lambardari fees for collection of water-rate

4.91. Before signing the payment order in the Lambardar's receipt the Sub-Treasury Officer should see

that it is signed by both the tahsildar and the actual payee, that it is duly stamped in case the amount involved exceeds Rs. 20 and that full particulars showing village, name of the Canal Division to which it appertains and the name of harvest for which the claim is made are entered therein. The Sub-Treasury Officer should further see that no cash payment is made, but that the amount is paid by deduction from the amount of the challan to which it relates. Fees withheld under orders of the Deputy Commissioner for subsequent payment will be an exception to this general rule.

(viii) *Pension Payments*

(a) *General*

4.92. Payments of pensions are made only upon pension payment orders issued by the Accountant-General, the Treasury Officer's halves of which will be posted in serial order in separate files, one for each class of pensions, such as Service, Political Assignments and Compensations, etc. These files must be kept in the personal custody of the Treasury Officer.

*In the cases of commutation of pension, the Accountant General will issue the authority for payment of the commuted value of the portion of the pension commuted alongwith a communication intimating the date of commutation and the reduced amount of pension to be payable with effect from the date of commutation. The revised pension payable after commutation and the date from which it is payable will be noted in both halves of the pension payment order by the disbursing officer under his attestation, quoting Accountant General's letter as authority, under intimation to the Accountant General. After the commuted money is paid, the voucher for the commuted value will be sent to the Accountant-General in a separate Schedule. Payment of pension from the date of commutation will be made at the revised rates based on the amended pension payment order.

Note.—Corrections or alterations in non-service pensioners names as given in the pension payment orders issued by the Accountant-General, should not be made without the sanction of the Financial Commissioner.

****4.92-A.** In case where an anticipatory pension payment order has been issued by the Accountant General, the final pension, when intimated by him will be noted in both halves of the pension payment order by the disbursing officer under his attestation quoting Accountant General's letter as authority. An intimation to this effect will be sent to the Accountant General simultaneously. Further payments will be made to the pensioner at the revised rates based on the amended pension payment order. The voucher for the first payment of the final pension will be sent to the Accountant General in a separate schedule.

*****4.92-B.** In cases where revision of pension becomes necessary for some reason (s), the pension will be revised by the concerned Accountant General through a formal letter of amendment to the Pension Payment Order already issued indicating revised rate of pension and graded relief due thereon alongwith the date(s) from which the payment at revised rates is to be made. The amendment letter will be issued under special seal by the Accountant General to the Treasury with a copy to the pensioner after noting the said amendments in the Register of Pension Payment Orders maintained by him. A note will also be kept by the Accountant General in the Pension Audit Register before forwarding the amendment letter to the Treasury Officer. The amendments will also be noted in both the halves of the Pensions Payment Order by the Treasury Officer under his attestation quoting as authority, the Accountant General's endorsement thereon, in cases where pension is disbursed by him. A note will also be kept by him on the original amendment letter that necessary corrections have been made in both the halves of the Pension Payment Order. In cases where pension is disbursed by Public Sector Banks, the Treasury Officer will forward the amendment letter to the paying branch of the concerned Public Sector Bank through the link branch for taking similar action under advice to the pensioner in accordance with the instructions embodied in the Scheme for payment of pensions of Haryana Govt., Civil pensioners by Public Sector Banks.

******Added vide 115-2FR-II-76/12517 dt. 29-4-76.

*******Added vide 3/1(10)-80 -2FR II dt. 30-8-82.

The additional amount of death-cum-retirement gratuity, if any, payable due to revision of retirement benefits may also be likewise, authorised through an amendment letter or it can be authorised through a separate authority letter issued by the Accountant-General. However, in cases where recovery on account of graded relief becomes due as a result of revision of pension, payment on account of additional gratuity will invariably be indicated in the amendment letter to the Pension Payment Order for purpose of adjustment there against. Any amount still remaining unrecovered may be adjusted against subsequent payments of graded relief due on the revised amount of pension. However, any portion of gratuity actually paid being debitable to a head of account separate from that of pension, will be shown by the Treasury in a separate Schedule.

4.93. The register of pension payment order (Form S.T.R. 35) which the Treasury Officer has to keep will serve as an index to the files of orders referred to in rule 4.92. After seeing that a new order is correctly entered in his register, he will put his initials in the column of "Name of Pensioner" and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when both portions of the orders are returned on account of death of pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials.

In the case of a sub-treasury if the authenticated copy of the Treasury Officer's half only be returned on account of non-appearance of a pension, the date will be entered in red ink and on reclamation this date will simply be struck out. When both the authenticated copy of the Treasury Officer's half and the pensioner's half are transmitted for renewal in consequence of damage, or otherwise, or the authenticated copy of the Treasury Officer's half in case of loss of the counter part the day may be entered in pencil in explanation of the incompleteness of the file of orders.

Note.—The pension payment orders will ordinarily be filed in one series for the whole district, but the Accountant-General may allow filing by sub-treasury series when this course is found more convenient.

4.94. In the case of pension payments made at sub-treasuries (*vide* rule 4.108) no register of pension payment order need be maintained in the sub-treasury. A simple index showing (1) number of pension payment order, (2) name of pensioner, (3) amount of pension, and (4) a column for "Remarks", should be pasted in the beginning of each guard file.

(b) *Manner of Payment*

4.95. On appearance of a pensioner claiming payment of pension, his personal marks should be checked by the disbursing officer and the signature to the receipt compared with the facsimile of the signature pasted on the original payment order if a pensioner cannot sign his name, his thumb-impression on the receipt should be compared with the original impression already taken on the Treasury Officer's half of the pension payment order. Except in the case of women pensioners who do not appear in public, the disbursing officer may make payments to pensioners who retired from Government service after the 13th June, 1938, on the strength of the resemblance between the pensioner and his photograph pasted on the disbursing officer's half of the pension payment order pending the final reconciliation of any question which may arise about identification marks. A pensioner drawing pension for the first time should also be required to produce *his personal copy of letter of A.G. forwarding P.P.O. to Treasury Officer.

Note.—(1) Identification by personal marks need not be insisted upon at each payment by the Treasury Officer if he has on a previous occasion personally conducted this verification and is otherwise satisfied about the identity of the pensioner.

Note.—(2) In the case of illiterate pensioners *pardanashin-ladies*, acquittances by seal mark attested by some known and respectable person may be accepted in lieu of thumb-impression.

Note.—(3) In cases where pension is drawn through authorised agents (who have indemnified Government against over payments) personal appearance of the pensioner is not necessary even on the first occasion.

4.96. Special risk of fraud exists in the payment of pensions of women who do not appear in public special care should, therefore, be taken in the identification in these cases. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, should be attested by two or more persons of respectability in the town, village, or pargana.

*Vide No. 6199-2FR-II-63/27-8-63.

4.97. In making pension payments the Treasury Officer should also satisfy himself on the following points :—

- (a) That the number of the pension payment order and the amount of pension, as entered in the receipt correspond with the entries on the pension payment order in the file kept in the treasury and that the reverse of this order shows that pension is due for the period covered by the claim.
- (b) That if the pension has lapsed the arrears are not passed for payment without further orders.
- (c) That in the case of illiterate pensioners the certificate of non-employment has been explained verbally to the pensioner each time the pension is disbursed. In this case the Treasury Officer should also satisfy himself by such enquiry as may be possible, that the pensioner has not been employed any where either permanently or temporarily.
- (d) That in the case of special pensions no payment is made beyond the time specified or except under the conditions stated in the pension payment order.
- (e) That the pensioner's half of the pension payment order is produced invariably with the claim for payment.
- (f) That when a pension payment order is renewed in consequence of the pensioner's half having been lost, no payment is made on the half alleged to have been lost by a strict observance of rule 4.100 *infra*.

4.98. In the case of women pensioners or others pecuniarily liable to be imposed upon, enquiry should be made before hand to whom they propose to give their receipts, and the names of their nominees should be registered. If any person whose name has not so been registered appears to draw the pension, the Treasury officer if he has any suspicion should refer to the pensioner before payment.

*Note.—In so far as the Disbursing Officer is concerned, the authorities of a person to receive payment of pension on behalf of a pensioner, shall be deemed to remain unimpaired until its termination, by the death of the pensioner or otherwise, becomes known to the Disbursing Officer."

****4.98-A.** When a pensioner draws his pension through another person, the disbursing officer must take special precaution against fraudulent presentation of claims and satisfy himself of the existence of the pensioner and of the identity of the payee before any payments order and if he feels any suspicion, shall refer it to the pensioner before payment."

4.99. Pensioners' receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or, if few in number, may support separate entries in the cash-book and list of payments, in a form similar to form S.T.R. 36, but containing the necessary declarations), or on a single form S.T.R. 37 for all on account of each class of pensions. On the latter plan the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries. If payment is made to another person authorised to receive it, the name of the payee should be entered in the separate receipt. On all such documents should be entered the number of entry in the bill.

*****(1)** "Claims for provisional pension sanctioned in respect of retired non-gazetted Government employee shall be preferred by the head of office separately for each pensioner in form STR 36-A."

(2) A life-certificate must accompany every pension bill which is not personally presented, except as in the case pensioners not resident in India specified in rule 4.104 (b). When payment is made on a life-certificate it should be made only for months completed on or before the date of the certificate.

(3) Whenever doubts exist in regard to a life-certificate submitted under rule 4.104 (b) by pensioner residing out of India and drawing pension in India, the Treasury Officer is justified in asking the pensioner to furnish such evidence as will satisfy him that the signature to the certificate is authentic. In such cases it would

*Added vide No. 104-6FRI-64/242 dt. 7-1-64.

**Added vide No. 104-6FRI-64/242 dt. 7-1-64.

***Added vide No. 2641-FR-70/21077 dt. 30-7-70.

be well to ascertain, if possible why the pension is drawn in India.

(4) Where the determination of pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate in form S.T.R. 38.

****Note.*—In the case of female pensioners whose pensions are terminable on their marriage or remarriage, the certificate in Form STR 38 shall not be necessary, for the month of December, as the pension bills for that month will be supported by a declaration in Form STR 39,—vide clause 5 of this Rule.

(5) A declaration in form S.T.R. 39 should be obtained yearly from women pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December.

Every pension disbursing officer shall submit to the Accountant-General, Haryana, a statement showing particulars and date of last payment of pensions in respect of the cases of failure to furnish the above declaration in the month of January.

(6) A certificate of non-employment is printed in English and vernacular in form S.T.R. 37 and should be signed by all pensioners except ex-inferior employees, and ex-policemen who are in receipt of a pension of not more than Rs 10 a month. In the case of a pensioner drawing his pension through an agent,—vide Financial Rule 5.5 the certificate modified accordingly may be signed by the agent; provided that the pensioner shall himself furnish, once a year, a certificate covering the period for which pension has been drawn on the basis of the agent's certificate. If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishment or in an establishment paid from a local fund, during the period for which pension is claimed he should furnish the necessary particulars therein, and the Treasury Officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

(7) In cases in which pensioners in receipt of pensions granted for political considerations do not appear in person to receive a payment of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing he should refer the case