

APPENDIX XX

(See Chapter XIX, paragraph 409)

DUTIES AND RESPONSIBILITIES OF DISTRICT AND TREASURY OFFICERS IN RESPECT OF TREASURY MATTERS

These rules must not be understood to interfere with, or, in any way, to limit the application of, any rule or order of the Government on the subject. They do not pretend to exhaust the specification of the duties of District and Treasury Officers in treasury matters.

A—Duties and Responsibilities of District Officers

1. A District Officer is primarily responsible to the Government for the due accounting for all moneys received and disbursed, and for the safe custody of cash, notes, stamps, opium, securities and other Government property.
2. Government have repeatedly ruled that the appointment of a subordinate to the immediate charge of a Treasury in no way relieves a District Officer from responsibility. This responsibility extends not only to the security of the cash balance, stamps and opium and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of the returns and the punctuality of their submission, and to the implicit obedience of the Treasury Officer to the instructions issued by the Accountant General and the Currency Officer.

District officers should remember that, when an irregularity of any kind is brought to their notice by the Accountant General, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate; reports prepared in this manner have more than once by lulling suspicion led to greater irregularity afterwards.

3. A District Officer is bound to satisfy himself, by examination, once in the first six months of each financial year and once in the second six months (on a date on which he personally verifies the cash balance) with an interval of not less than four months between each verification—

(i) that the actual stock of stamps (both under double and single locks) and opium and securities corresponds with the book balances as well as with the balances of

stamps and opium shown in the treasury plus and minus memo, a certificate to this effect being noted upon the plus-minus memorandum.

(ii) that the stock of the bill and other similar forms, which are intended for use in money transactions, is carefully kept under lock and key and verified with the balances for such forms on the stock book.

The following certificate should be given monthly on the treasury plus and minus memorandum under the signature of the District Officer or other gazetted officer who signs the cash account in his absence :

"Certified that the closing balances of the various accounts included in this memorandum agree with those shown in the various stock registers and accounts maintained in the Treasury".

The District Officer should obtain a similar certificate from officers in charge of Sub-Treasuries or Tahsils, subordinate to him, and also from the officials to whom stamps have been advanced before recording the above certificate. It should not affect the punctual despatch of the memorandum, the fact of non-receipts of any certificate being recorded thereon.

NOTE — (Deleted)

If the stock of stamps, etc., has been verified during the month in consequence of a change in the charge of the district, it is not necessary to verify the stock again on the first day of the following month if due under the rules. In that case, the following should be added to at the end of the certificate:

"at the time the charge of the district was taken over by me."

NOTE — Separate accounts should be kept for each officer to whom stamps have been issued and the balance in treasury plus and minus memorandum should be made up as follows:

- (1) Balance under double lock.
- (2) Do with Chief Cashier.
- (3) Do with tahsildars.
- (4) Do with other officers to whom stamps have been advanced.

4. The District officer when at headquarters must always verify the District Treasury balance in person and sign the accounts to be rendered to the Accountant General; when he is absent on tour on the first of the month, the duties may be entrusted to the senior gazetted subordinate of the district staff present at

headquarters not being officer in charge of the Treasury or to any of his assistants or district deputies in permanent charge of Sub-Divisions. The District Officer should, however, himself perform the duty in person at least once in six months. The fact of the District Officer's absence must be distinctly noted in the returns and accounts.

5. The duty of verifying and certifying the monthly cash balance and of signing the monthly cash accounts must be performed by the District Officer in person when at headquarters and must, on no account, be delegated to any subordinate officer unless upon the ground of properly attested actual physical inability to perform the duty. The Accountant General is forbidden to accept these returns and accounts under any other signature, save under the circumstances laid down in the previous paragraph.

If neither the District Officer nor any gazetted officer of the district staff other than the Treasury Officer himself is present at headquarters when the accounts are ready for signature, the cash balance may be verified and the accounts signed by the Treasury Officer, but the absence of all other officers as above must be certified on the face of the accounts; and the cash balance should be verified by another officer and reported to the Accountant General as soon as any such officer returns to headquarters.

NOTE—When the verification of the cash balance takes place on a date other than the first of a month, it should be reported to the Currency Officer in the usual form of cash balance report.

6. The cash account, the second list of payments and the schedules which have already been prepared from day to day, and vouchers supporting them, should be despatched to the Accountant General on the fifth day of the following month (the first list with vouchers and schedules should already have been despatched on the 13th of the month). The Government shall view with severe displeasure any avoidable delay on the part of any District Officer in the despatch of his first and second list of monthly payments with schedules and vouchers: also of the cash balance report and the cash account with schedules and papers complete.

7. The tahsil balances must be verified once a year by a gazetted officer and where Sub-Divisional Treasuries are in the charge of gazetted officers, the District Officer should verify the balances during his winter tour. District Officers should also see that the Sub-Treasuries are regularly inspected twice every financial year by the District Treasury Officers.

8. The District Officer should be particularly careful, when assuming or making over charge of a District, to see that the stock (stamps, opium, etc.) is thoroughly verified and the certificate which is required from a relieving officer showing the

state of the cash, stamps and opium balances, should be invariably despatched to the Accountant General on the same day the charge is transferred

9. The procedure required in verifying a cash balance by counting is explained in detail in the Central Treasury Rules. It will be observed that only one bag of coins taken at random need be weighed. The District Officer is required to count every note of Rs. 100 or more in value with his own hand. In addition to following the procedure explained in the aforesaid rules, the District Officer should also satisfy himself of the correctness of the totals of the cash balance report and in the cash-book or the registers from which he verifies the cash balance.

10. A quarterly certificate should be entered on the register of deposit receipts by every District Officer or by a senior gazetted officer of the district staff not being the officer in charge of the Treasury, selected by the District Officer for the purpose, that he has personally and carefully examined the register, and that the entries are made with the utmost care and regularity.

The examination is not intended to be menchanical, and to secure only that all necessary entries are made and initialed without fail at the time of the transactions, but also that no moneys are unnecessarily placed in deposit or allowed to remain there without good cause.

11. If the embezzlement or loss of public money, stamps or opium should occur in Treasury, immediate notice should be sent to the Accountant General, and a report submitted to the Government through the Commissioner of the Division. As soon as possible afterwards, a detailed report of the circumstances specifying the nature and extent of the loss and showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery must also be sent under the signature of the District Officer to the Accountant General in order to enable him to report the case for the information of Government.

B — Treasury Officers

Of the particular matters, as distinguished from the general conduct of treasury business and exact observance of all the rules affecting his duties in which the special personal intervention of the Treasury Officer is required, the following may be specified :

(i) He is required to verify the balance in the hand of the Chief Cashier roughly every evening.

(ii) He is required to observe certain precautions in taking out money from double-locks.

(iii) He is required to examine the daily accounts of the previous day with the chalans and vouchers of the Head-quarter Treasury and the daily Sub-Treasury and Tahsil accounts, and to satisfy himself that each item of charge is supported by its proper voucher; that every item of each chalan and of each tahsil daily account is embodied in its proper schedule; that the totals of all the registers are correctly entered in the cash-book; that the additions and deductions indicated in the accountant's balance-sheet are correct; that the result agrees with the balance-sheet of the Chief Cashier; and lastly, to sign the two cash-books and the two balance-sheets in token of their correctness and good order.

(iv) He is required to observe certain precautions before signing the Chief Cashier's daily balance-sheet.

(v) He is required to initial each entry in the pension registers and on the reverse of both portions of the Pension Payment Orders.

(vi) He is personally responsible for any payment of pension wrongly made.

(vii) He is required to initial each entry in the deposit registers, and to see that no item is credited as a deposit save under formal orders of competent authority, and also if the amount could be credited to some known head in the Government accounts, to represent the matter accordingly to the court or authority ordering its acceptance.

(viii) He is required to observe certain precautions before paying cheques drawn by the disbursing officers of Government.

(ix) He is required to see that on vouchers written in a language other than English or Hindi, a brief abstract is endorsed in English or Hindi.

(x) He is required to satisfy himself, before despatch of the list of payments and schedules, that the necessary vouchers are all attached. He is expected to check the schedules with the vouchers at intervals during the month.

(xi) He is required to take special care to see that receipt stamps are so defaced that they cannot be used again.

(xii) to (xvi)—(Deleted)

(xvii) He is required to see that receipts for the money received on account of sale of service stamps are always given upon a printed form entirely filled up by the clerk of the Treasury, and that such stamps are sold only to Government officials on a written application and not to officials employed under local fund committees or to government officials in capacities connected with such funds.

(xviii) He is required to recover any amount disallowed by the Accountant General as unauthorized, promptly, and without listening to any objection or protest, and to refuse to pay in future any such amount until the Accountant General withdraws his objection.

(xix) He is prohibited from paying a gazetted officer an increased or a changed rate of salary unless the bill is either preaudited by the Accountant General or is accompanied by a letter of the Accountant General authorizing the amounts to be drawn.

(xx) Before paying any bill drawn by a self-drawing officer, he is required to see that the deductions, as prescribed under rules or orders, have been made.

(xxi) He is required to use special precautions for satisfying himself of the identity of the applicant for payment of a bill drawn by a person not in the service of the Government and in all doubtful cases to take the order of the District Officer.

(xxii) He is required to grant last-pay certificates in certain circumstances, and must not pay salary to an officer to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

(xxiii) He is required to prohibit erasures in any account, register, or schedule, or in the cash-book; to verify and initial every correction in them and to take special care with all vouchers and accounts showing sign, of alteration, and if such documents be frequently received from any office, to draw the attention of the head of the office to the matter.

(xxiv) He is to make no payment under any circumstances on voucher or order signed by a clerk, instead of the head of an office, although, in the absence of the latter, the clerk be in the habit of signing letters for him. Nor may he pay any moneys on a voucher or order signed only with a rubber stamp or facsimile stamp.

NOTE— (Deleted)

(xxv) He is not to honour a claim which, on the face of it is disputable, but to refer the claimant to the Accountant General.

(xxvi) He is required to see that a notice is posted in a conspicuous place in the office of the hour at which the Treasury closes for receipt and payment of money, and that the required notices regarding the encashment of currency notes, the supply of small coin and copper and the like, are exhibited conspicuously in place where the public enter freely, and that no favouritism is shown in the conveniences which the Treasury can offer.

(xxvii) He is required to acknowledge personally remittances of all sums of Rs. 500 and more.

(xxviii) He is required to verify at the end of each year the balances at credit of each local and municipal fund and monthly the receipts and disbursements of officers of the Military, the Railway, and the Public Works and Irrigation Departments and of Postmasters.

As the District Officer's delegate and representative, the Treasury Officer is responsible primarily to the District Officer for the right discharge of his duty. The District Officer expects from the Treasury Officer a thorough observance of all prescribed treasury rules and strict attention to all the details of the daily routine of treasury work. The Treasury Officer is required to satisfy himself of the accuracy of every claim before authorizing payment, and must follow strictly the rules prescribed for his guidance, as he will be held personally responsible for all erroneous or irregular payments. He is jointly responsible with the District Officer for the safe custody of the cash, notes and other Government property; but in the event of any loss or embezzlement, if it be shown that the District Officer has taken every ordinary precaution, and has neglected none of the particular duties imposed upon him by the rules, and has not relaxed the sustained supervision and control over the working of the treasury business which Government expects from him, and that the loss or embezzlement has occurred solely through the carelessness or dishonesty of the Treasury Officer, he will not be held responsible. The Treasury Officer will not be held responsible in the event of any loss or defalcation, if he can show that he has strictly observed the rules prescribed for his guidance in each branch of his duties and that he has enforced their observance on his subordinates.

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APPENDIX XXI

Inspection of District Treasuries by the Commissioner of Division and District Officers.

District Treasuries will be inspected by the Commissioner of the Division and the District Officer once in two years during the rainy season. The District Officer's inspection of the Treasury should be so timed that a copy of his inspection note is available to the Commissioner when he comes to inspect the Treasury.

The appended lists contain questions for the guidance of inspecting officers. List I contains questions which should be answered by the Commissioner, while as many as possible of the questions in List II should be answered by the District Officers.

The inspecting officer is at liberty to extend his inspection to other points not mentioned in the questionnaire. At his inspection, the District Officer may order a senior assistant or deputy collector, who is not in charge of the Treasury, to help him.

Copies of the inspection notes with a memorandum showing the action taken on them should be forwarded (in the case of an inspection by the District Officer through the Commissioner) to the Government and the Accountant General for information.

List I of questions to be answered by the Commissioner of a Division

["*" indicates questions which need not be answered in the case of treasuries the cash transactions of which have been transferred to the Bank.]

GENERAL

1. When was the Treasury last inspected by—

- (a) an Accounts Officer,
- (b) the District Officer,
- (c) the Commissioner ?

(Call for the inspection notes, copies of which are kept in the Treasury.)

2. (a) Name the Collector in charge of the District.

(b) Did he, when he took charge of the district, verify—

- (1) the cash in the currency chest,
- (2) stamps, and
- (3) opium ?

(Call for the charge transfer report prescribed by paragraph 115 of the Financial Handbook, Volume V, Part I.)

(Attention is invited in this connection to G. O. No. A-2369/X-264 dated June 25, 1927 which is printed as Annexure I to this questionnaire).

(c) Did he check the totals shown in the cash and stock-books at the time of the verification of balances ?

(To answer this question, the inspecting officer should himself re-check a few of the totals of the day on which the balances were verified.)

(3) (a) Name the Treasury Officer now in permanent charge of the Treasury.

(b) Please answer questions nos. 2 (b) and (c) in respect of the Treasury Officer also

(Chapter LXV of the U. P. Revenue Department Manual.)

(4) Is sufficient time allowed to the Treasury Officer for his Treasury duties ? What other work has he to do ?

(Chapter LXV of the U. P. Revenue Department Manual.)

(To be answered after personal discussion with the District Officer and the Treasury Officer.)

*5. Is a cash balance report sent regularly by the Treasury Officer to the Currency Officer on the first working day of each month.

(Paragraph 463 of FHB, Vol. V, Part II and rules 123 to 125 of Central Treasury Rules.)

(Examine the register of returns)

*6. Is the balance verified by the Collector as provided in the Central Treasury Rules ?

(See paragraphs 1490 and 1492 of the U. P. Revenue Department Manual).

(Examine the Chief Cashier's and the accountant's balance-sheet.)

*7. Is the currency chest-book kept inside the chest in accordance with para 14 (ii) of the Executive Instructions contained in the Central Treasury Rules ? Can the Chief Cashier of the Treasury Pay Officers or the clerk-in-charge have independent access to it without the knowledge of the Treasury Officer ?

(G. O. No. C-2008/X-435 dated October 5, 1936)

*8. Do the records show that currency chest slips are serially numbered ?

(Para 14 (v) of the Executive Instructions contained in the Central Treasury Rules.)

(G. O. No. C-2008/X-435 dated October 5, 1936)

*9. Please mention in your note the balance in the currency chest as shown in the chest book on the date of inspection and report it direct to the Currency Officer without the intervention of the Treasury Pay Officers staff. Also please inform the Currency Officer of the number and date of the last chest slip recorded in the currency chest register.

(G. O. No. C-2008/X-435 dated October 5, 1936).

10. What security has the Chief Cashier given ? How much of it is in landed property ? Where is the bond kept ? When was it last tested ?

(Rules 55 and 56 of the Central Treasury Rules and Chapter LXV of the U. P. Revenue Department Manual.)

(The District Officer should be asked in advance of the inspection to have the papers ready at the time of inspection)

11. (a) Is there any money or valuable placed in the Treasury for safe custody by private persons or other department ?

(Paragraphs 35 to 40 and 414 of the Financial Handbook, Volume V, Parts I and II.)

(b) Has permission been granted in such cases ? Are such boxes or packets properly locked or sealed ?

(Paragraphs 35 to 40 of the Financial Handbook, Volume V, Parts I & II.)

(c) Is a register maintained for such valuables ?

(Paragraph 35 to 40 and 414 of the Financial Handbook, Volume V, Parts I and II.)

(All valuables kept in the Treasury should be checked with the register maintained for the purpose with a view to see whether any articles are unnecessarily kept in the Treasury.)

(See G. O. Nos. A-2830/X-87 dated May 4, 1922, A-3361/X-126 dated August 23, 1924 and A-747/X dated February 17, 1925—Annexure III)

12. Please check the copies of the Cypher Codes and the Treasury Agencies Private Check Signal Books including supplements and amendments and record a certificate that they are in order.

(G. O. Nos. A-921/X-128 dated the 7th February, 1940 and A-1221/X-133 dated the 24th May, 1944, Annexure II).

Stamp (Chapter II of the U. P. Stamp Manual)

13. Is the store account of stamps kept regularly up to date ?

(Rules 54 and 56 of the U. P. Stamp Manual.)

14. When was the stock last actually taken ? By whom ? Was it found to agree with the balances in the registers ? Is there a tendency to keep too large a stock of any denominations ?

15. Is the account of the daily sales of stamps by the ex-officio stamp vendor kept properly and checked daily by the Treasury Officer ?

(Rule 57 of the U. P. Stamp Manual.)

Excise : Opium

16. Is the store account of opium kept regularly up to date ?

17. When was the stock last actually taken ? By whom ? Was the balance in stock found to agree with the balance in the stock-book and in the plus and minus memorandum ?

Deposits

18. See that the quarterly certificate required by paragraphs 1497 and 1498 of the U. P. Revenue Department Manual is made in the register of deposits by the District Officer, that he has personally examined the register and that the entries are made with the utmost care and regularity.

Sub-Treasuries

19. Do officers in charge of Sub-Treasuries send a monthly certificate of personal verification of their balances ? Verify the balances shown in some of the certificates with the balances worked out in the Headquarters Treasury accounts and with the balances shown in the daily sheets concerned. See if this check is exercised at the Treasury.

20. Are balances of the Sub-Treasuries verified during the tours of district and inspecting officers and are results of such verification at once submitted to the Treasury Officer ?

21. Are the verification certificates of Sub-Treasury balances on record and do they bear the signatures of both the tahsildar or officer in charge of the Sub-Treasury and the tahsildar ?

(G. O. No. C-2998/X-562 dated December 16, 1936)

(Paragraph 1494 of the Revenue Department Manual and para 447 of FHB, Vol. V, Part II)

Dated

Commissioner

.....Division

List II of questions to be answered by the District Officer

["*" indicates questions which need not be answered in the case of Treasuries the cash transactions of which have been transferred to the Bank.]

MATTERS ADMINISTERED BY THE CONTROLLER OF CURRENCY

Cash Department

1. Are copies of the Executive Engineer's or Assistant Engineer's certificate that the strong room is secure and fit for use and the Police Superintendent's order prescribing the position of the sentries hung up in a conspicuous place within the strong room ?

Rule 113 of the Central Treasury Rules and paragraph 1447 and 1449 of the U. P. Revenue Department Manual.)

(Examine the certificate which is easily available).

2. Are the boxes and safes in good order ? Are there two locks to each box of safe as well as on the outer door ? Who keeps the keys ?

(Rule 114 of the Central Treasury Rules)

*3. Does the Treasury Officer himself register in the Chief Cashier's balance-sheet every amount passed into or out of double locks at the time ?

(Rule 14 (1) and 118 (v) of the Central Treasury Rules)

(See whether the entries are in the Treasury Officer's own handwriting)

*4. Examine the several chests to see whether different kinds of coin are kept separately, whether each kind is kept in bags of uniform size and whether each chest has a memorandum of its contents with the balance initialed by the Treasury Officer every time money is put in or taken out.

(Rule 115-118 of the Central Treasury Rules)

*5. Are Government currency notes stored separately from coin in a tin box or other receptacle designed to protect them from injury by damp, insects, etc. ?

(Rule 115 (4) of the Central Treasury Rules).

*6. If the bags of money are kept on trestles, is the strong room so closed as to prevent the insertion of any rod or instrument within the room ?

(Rule 115 (2) (ii) of the Central Treasury Rules)

*7. See whether the currency balance is kept in separate chests.

*8. Is the currency chest book kept inside the chest in accordance with para 14 (ii) of the Executive Instructions contained in the Central Treasury Rules ? Can the Chief Cashier of the Treasury Pay Office or clerk-in-charge have independent access to it without the knowledge of the Treasury Officer ?

(G. O. No. C-2008/X-435, date October 5, 1936)

*9. Do the records show that currency chest slips are serially numbered ? (Para 14 (v) of the Executive Instructions contained in the Central Treasury Rules.)

(G. O. No. C-2008/X-435, dated October 5, 1936)

*10. Please verify the balance in the currency chest by actual count and see if it agrees with the balance shown in the chest book on the date of inspection.

Please report this balance direct to the Currency Officer without the intervention of the Treasury Pay Office Staff, and also inform him of the number and date of the last chest slip recorded in the currency chest register. Later, please say whether the Currency Officer has confirmed the balance as reported to him.

(G. O. No. C-2008/X-435, dated October 5, 1936)

*11. See whether notes much soiled or worn and cut-notes are kept separately from fresh notes so as not to be re-issued to the public. Are such notes remitted to the

Currency Office (named by the Currency Officer) in the first remittance made thither ?

(Rule 693 of the Central Treasury Rules)

*12. Roughly examine some bundles of issuable Government currency notes to see whether they contain non-issuable notes which are not fit for being re-issued to the public.

13. Are the rules prescribed for the safe custody of the duplicate of the keys of the locks used in the Treasury duly observed ?

(Rule 114 of the Central Treasury Rules and Chapter LXV of the U. P. Revenue Department Manual.)

14. Are all the locks, in use, of the pattern approved by Government or are there any cheap country-made locks in use ?

(Rule 114 of the Central Treasury Rules and paragraph 1467 of the U. P. Revenue Department Manual)

15. Is a register of all padlocks and keys kept in the strong room and is it properly maintained ?

(Rule 114 of the Central Treasury Rules)

The inspecting officer should record the certificate required by rule 114 of the Central Treasury Rules.

16. Are there any spare locks of the pattern approved by Government ? What is their condition ?

*17. Is a daily memorandum maintained showing the total amount examined by the shroffs during the day and the number of defective coins of various kinds discovered in the course of such examinations ?

N. B.—This will enable the Treasury Officer to exercise an effective supervision of the work of the shroffs.

*18. Is the placard regarding the supply of small coin, nickel and copper, exhibited in a conspicuous place ?

(Paragraph 466 of the Financial Handbook, Volume V, Part II).

*19. Is the placard in English and Hindi regarding encashment of notes exhibited in a conspicuous place ? Are any restrictions on the issue of notes for coins or vice versa imposed ?

(Paragraph 466 of the Financial Handbook, Volume V, Part II)

*20. Examine the position of the counters and see whether the Chief Cashier exercises proper supervision over his staff.

*21. Is a cash balance report sent regularly by the Treasury Officer to the Currency Officer on the first working day of each month ?

(Rules 123-125 of the Central Treasury Rules and paragraph 463 of Financial Handbook, Volume V, Part II)

(Examine the register of returns).

*22. Are the printed rules regarding the verification of notes and coin hung up in the strong room in a conspicuous place ?

MATTERS ADMINISTERED BY THE ACCOUNTANT GENERAL

Accounts Department

23. See that all Treasury and Sub-Treasury Officers when making/taking over charge of office have recorded a note in the charge certificates showing the number of copies of the Cypher Code and the Treasury Agencies Private Check Signal Books including supplements and amendments they have

handed over to their successors.

received from their predecessors.

(G. O. Nos. A-525/X-107, dated February 6, 1929, A-1221/X-133 dated the 24th May, 1944 and A-1-1247/X-22-1954 dated August 1, 1955 Annexure II)

24. Also please check the copies of the Cypher Codes and the Treasury Agencies private Check Signal Books including supplements and amendments and record a certificate that they are in order.

(G. O. Nos. A-391/X-128 dated the 7th February, 1940 and A-1221/X-133 dated the 24th May, 1944, Annexure II).

25. Is there any bag or store of coin kept apart from the general balance ?

(G. O. Nos. A-2830/X-87 dated the 4th May, 1922, A-3361/X-126 dated the 23rd August, 1924 and A-747/X dated the 17th February, 1925, Annexure III).

26. Are cash safes of other departments embedded on the floor outside the strong room within the view of the Sentry ?

(Paragraph 38-A of the Financial Handbook, Volume V, Part I).

27. (a) Is there any money or valuable placed in the Treasury for safe custody by private persons or other departments ?

(Paragraphs 35 to 40 and 414 of the Financial Handbook, Volume V, Parts I and II).

(b) Has permission been granted in such cases ? Are such boxes or packets properly locked or sealed ?

(Paragraphs 35 to 40 and 414 of the Financial Handbook, Volume V, Parts I and II).

(c) Is a register maintained for such valuables ?

(Paragraphs 35 to 40 and 414 of the Financial Handbook, Volume V, Part I and II)

All valuables in the Treasury should be checked with the register maintained for the purpose with a view to see whether any articles are unnecessarily kept in the Treasury.

(See G. O. Nos. A-2830/X-87, dated May 4, 1922, A-3361/X-126, dated August 23, 1924, and A-747/X, dated February 17, 1925, Annexure III)

28. Are there any prescribed hours for receiving bills ?

(Paragraph 465 of the Financial Handbook, Volume V, Part II)

29. Is there any fixed hour at which the Treasury is closed against new comers ?

(Paragraph 465 of Financial Handbook, Volume V, Part II)

30. Examine whether the totals of the cash-book have been verified by the Treasury Officer and the cash-book initialed as correct.

(Paragraph 456 of the Financial Handbook, Volume V, Part III)

31. See if the entries in all the schedules to be submitted with the monthly accounts are written up daily and also if the paid vouchers pertaining to each schedule are numbered consecutively in a monthly series and arranged in their numerical order. How are the vouchers stored between the dates of payment and transmission to the Account Office.

(Paragraphs 444 and 446 of the Financial Handbook, Volume V, Part II) (G. O. No. A-920/X-128 dated the 4th January, 1938).

32. Examine the different subsidiary registers to see whether they are properly maintained.

(Rule 68 of the Central Treasury Rules and paragraphs 457 and 459 of the Financial Handbook, Volume V, Part II)

Chief Cashier's Accounts

33. Examine the statements of daily balances for some days taken at random and see whether (1) they were agreed with the accounts and signed by the Treasury Officer on the evening of the days to which they referred, (2) that the Treasury Officer inspected the balance in the Chief Cashier's hands and checked it with the statement and (3) that the totals of the cash balances and the values of stamps and opium in the hands of the Chief Cashier do not exceed the amount of his security. Also see whether the sheets show the correct distribution of treasure under single and double locks.

(Rule 65 of the Central Treasury Rules and paragraphs 457 and 459 of the Financial Handbook, Volume V, Part II)

34. Examine all the registers maintained by the Chief Cashier and see if the Chief Cashier maintains any unauthorized registers.

(Paragraph 415 of the Financial Handbook, Volume V, Part II).

Stamps (Chapter II of the U. P. Stamp Manual)

35. Is the store account of stamps kept regularly up to date ?

(Rules 54 and 56 of the U. P. Stamp Manual)

36. When was the stock last actually taken ? By whom ? Was it found to agree with the balances in the registers ? Is there a tendency to keep too large a stock of any denominations ?

37. Compare the balance of stamps shown in the Sub-Treasury monthly accounts of one or two months selected at random with the balances certified by the Sub-Treasury Officer in the monthly balance sheet. Is this check exercised by the Headquarter's Treasury every month ?

38. Is a comparison of the balance of stamps under double locks with Chief Cashier and in Sub-Treasuries made with the balances shown in plus and minus memoranda sent to the Accountant General ?

39. Does the Treasury Officer inspect the single lock accounts of the Chief Cashier and other registers maintained by him and verify the balances of stamps, opium, cash and other valuable stock in the single lock at least four times a month as required by paragraph 457-B of the Financial Handbook, volume V, Part II ?

(G. O. No. A-3983-1/X-128, dated December 15, 1944)

Exercise : Opium

40. Is the store account of opium kept regularly up to date ?

41. When was the stock last actually taken ? By whom ? Was the balance in stock found to agree with the balance in the stock-book and in the plus and minus memorandum ?

Pensions : Civil

42. Is the register of Pension Payment Orders maintained in Form no. 51 ? Are separate pages allotted for each kind of pension ?

(Paragraph 511 of the Financial Handbook, Volume V, Part II)

43. Are the files of the Pension Payment Orders complete according to these registers ? Are they accessible to strangers or to any one but the Treasury Officers ?

(Paragraph 510 of the Financial Handbook, Volume V, Part II).

44. Are the Orders in good condition ? Are all payments noted on them ?

(Article 956, Civil Service Regulations and paragraphs 513, 528 and 529 of the Financial Handbook, Volume V, Part II).

45. Is the Treasury Officer in possession of finger impressions of pensioners required to be identified by such impressions ?

(Paragraph 531 of the Financial Handbook, Volume V, Part II).

46. In the case of pensioners permanently exempted from personal attendance, is proof independent of that furnished by the life certificate upon which the pension is ordinarily paid, obtained every year of their continued existence ?

(Article 947, Civil Service Regulations),

Pensions : Military

47. What record is kept of payments made to Military Pensioners ?

48. Are payments noted in the audit registers ? Does the Treasury Officer initial all entries in the audit registers ?

(Paragraph 5, read with Appendix 'B' of the Instructions for the Payment of Military Pensions, 1935 Edition, issued by the Controller of Military Accounts and Pensions, Allahabad).

49. Are the office copies of the pension schedule written up daily ?

Drafts

50 to 54. (Deleted).

Deposits

55. Are new receipt registers opened every year with separate series of numbers for each class of deposits ?

(Paragraph 537 of the Financial Handbook, Volume V, Part II).

If sufficient number of pages are available in the preceding year's Criminal Court and revenue deposit registers, are they utilized in place of new ones by giving a separate series of numbers every year for each class of deposit ?

56. Does the Treasury Officer initial each deposit in the register ?

(Paragraph 537 of the Financial Handbook, Volume V, Part II).

57. Are the entries in the column "Nature of deposits" sufficient to explain why the amount has been accepted as a deposit ?

(Examine a sufficient number of items to see whether the Treasury Officer satisfies himself of the admissibility of each item of a deposit).

(Paragraphs 342 and 537 of the Financial Handbook, Volume V, Parts I and II).

58. Examine the list of lapsed deposits and see if the orders of the Collector have been obtained.

(Paragraph 351 of the Financial Handbook, Volume V, Part I).

59. Are payments of lapsed deposits noted in the receipt register of deposits against the items concerned ?

(Paragraph 352 of the Financial Handbook, Volume V, Part I).

60. See if the register of repayments is properly maintained.

(Paragraph 346 of the Financial Handbook, Volume V, Part I).

61. For what accounts are personal ledgers kept ? Is their authority for the maintenance of each personal ledger account ?

(Paragraphs 340 and 541 of the Financial Handbook, Volume V, Parts I and II).

Cash Orders.

62. Are cash orders entered in a register in Form T.A. 23, Civil Account Code, Volume II, or Form 57 of the Financial Handbook, Volume V, Part II ? Is a separate page in the register used for each Sub-Treasury ?

(Paragraph 549 of the Financial Handbook, Volume V, Part II).

63. Does the Treasury Officer initial each item in the register as he issues the order ? Is a total of each day's receipts transferred to a register in Form T.A. 24, Civil Account Code, Volume II, or Form 56 of the Financial Handbook, Volume V, Part II?

Sub-Treasury Accounts

64. Examine some of the daily sheets of the various Sub-Treasuries taken at random. See if there is any delay on the part of the Sub-Treasuries to send these statements.

(Paragraph 1494 of the U.P. Revenue Department Manual and para 447 of the Financial Handbook, Volume V, Part II).

65. Do officers in charge of Sub-Treasuries send a monthly certificate of personal verification of their balances ? Verify the balances shown in some of these

certificates with the balances worked out in the headquarter's treasury accounts and with the balances shown in the daily sheets concerned. See if this check is exercised at the Treasury.

66. Are balances of the Sub-Treasuries verified during the tours of district and inspecting officers and are results of such verification sent to the Treasury Officer at once ?

67. Are the verification certificates of Sub-Treasury balances on record and do they bear the signatures of both the Tahsildar or officer-in-charge, Sub-Treasury and the tahvildar ?

(G.O. No. A-1204/X-128 dated the 13th December, 1937).

Miscellaneous

68. See that a record is kept of specimen signatures of officers drawing bills on the Treasury.

District Officer

Dated

..... District

ANNEXURE I

G. O. no. A-2369/X—264, dated the 25th June, 1927 to all Commissioners of Divisions, United Provinces

I am directed to state that the several instances of fraud and embezzlement in district and sub-divisional treasuries which have of late come to the notice of Government have shown that in almost every case the fraud or embezzlement was rendered possible by the failure of officers in charge to verify the cash, stamp and opium balances at the treasury in accordance with rules on the subject. In one case when the Imperial Bank of India was taking over the cash transactions of a certain treasury, it was discovered that from the bundles containing ten packets, each of a hundred 10-rupee notes, ten notes had been fraudulently abstracted from the middle of each packet. The serial numbering between the packets ran on unbroken and the only method of detecting the shortage would have been to count all the notes in every packet. This particular consignment of notes had been in the treasury for more than six months prior to the detection of the fraud, which proved conclusively that the officers who in the interim had verified the balances at the treasury had failed to comply with the rules on the subject. There have also been cases where a perfunctory verification of stamp and opium balances by treasury and district officers had led to fraud, and in at least one case to a hopeless

confusion in the stamp accounts. In the latter case, large discrepancies, one of which amounted to nearly two lakhs, were discovered between the actual balances and the balances shown by the accounts. The discrepancies remained undetected for a period of nearly four years, and the investigation has shown that they were clearly due to neglect on the part of the district and treasury officers concerned to observe the rules and to carry out the periodical verification required of them.

2. The Government have laid down clear rules in the different Codes and Manuals for the periodical verification at stated intervals, viz. monthly, six-monthly, and at the time of transfer of charge, of the cash, stamp and opium balances at treasuries. The important rules on the subject are listed in the margine.*

*On next page.

Rules relating to stamp balances

Paragraph 1 489 of the Revenue Manual.	Prescribe a six-monthly verification and certification.
Rule 201 of the Stamp Manual.	
Paragraph 1495 of the Revenue Manual.	Prescribes verification and certification at time of transfer.
Articles 115 of the Account Rules.	
Article 464 of the Account Rules.	Prescribe a monthly verification.

Rules relating to opium balances

Paragraph 1489 of the Revenue Manual.	Prescribe a six monthly verification and certification.
Paragraph 97 (11) of the Excise Opium Manual.	
Paragraph 1495 of the Revenue Manual.	Prescribe a verification at time of transfer of charge.
Article 115 of the Account Rules.	
Article 464 of the Account Rules.	
Paragraph 97 (10) of the Excise Opium Manual.	Prescribe a monthly verification and certification.

Rules relating to cash balances

Paragraphs 1490 to 1493 of the Revenue Manual.	Prescribe a monthly verification and certification.
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Articles 16 to 19 of the Resource Manual.

Paragraph 463 of the Account Rules.

Paragraphs 1495 of the Revenue Manual.

Paragraph 115 of the Account Rules.

Prescribe verification and certification at time of transfer of charge.

They not only require personal verification by actual count of the various treasury balances but also a certificate by the district and treasury officers that the balances thus found correspond with the amounts shown in the accounts. The latter check is of great importance as discrepancies between the actual balances and the balances shown in the accounts must eventually lead to confusion in accounts and losses to Government. It is also essential that the rules in paragraph 20 of the Resource Manual detailing procedure for the verification of cash balances should be closely followed. In verifying the balances of stamps, the procedure to be adopted is indicated in paragraph 38 of the Stamp Manual.

3. The Governor in Council desires to emphasise the importance of careful observance of the rules relating to the verification and certification of the various balances in treasuries. In future the Government will take severe notice of any laxity on the part of officers in the observance of these rules.

4. I am to request you to communicate these instructions to the district and treasury officers under you. I am also to say that it will be the duty of the treasury head clerk and the office superintendent to show this letter to every relieving treasury and district officer whenever there is a transfer of the charge of the treasury of the district.

ANNEXURE II

G. O. no. A-525/X—107, dated the 6th February, 1929, to all Commissioners of Divisions, United Provinces

I am directed to say that all officers in charge of treasuries or sub-treasuries have been supplied with a copy of Cypher Code of the Currency Department for use in telegraphic communications on resource and currency matters. This Code, in view of its confidential nature, is kept in the personal custody of the treasury or sub-treasury officer, but, nevertheless, it has been reported to Government that a certain number of copies have been lost. Moreover, it has not been found possible to fix responsibility for the losses because no record had been kept of their formal transfer in cases of a change in incumbency, and thus no disciplinary action has

been practicable. Loss of a confidential publication is a serious matter, and to prevent such losses occurring in future, Government have now decided that all treasury and sub-treasury officers when making over charge of office should record a note in the charge certificate showing the number of copies of the Code they are handing over to their successors. I am, therefore, to request you kindly to communicate this decision to all officers concerned and to impress on them the need for a strict compliance with it as disciplinary action will be taken against the officer who infringes the order.

Extract from G. O. no. A-1221/X—133, dated the 24th May, 1944, to all District Officers in the United Provinces

SUBJECT:—Safe custody of the Reserve Bank of India Cypher Code and "Treasury Agencies" Private Check Signal Book

SIR,

* * *

2. In the Government Orders quoted on the margin, instructions regarding the

No. A-325/X—107, dated the 5th February, 1929

acknowledgment and safe custody of the Cypher Code were issued to all district officers. Since then supplements and amendments to this Code have been issued by the Reserve Bank, who have also introduced

No. B. 2310/X—225, dated the 6th October, 1939.

No. B-2121/X—225, dated the 7th November, 1939.

the Check Signal Book. These publications and their amendments are very valuable confidential documents whose loss might involve serious consequences to the Provincial Government and the Reserve Bank before adequate protective measures could be taken. It has been considered necessary to issue a set of comprehensive instructions regarding the custody, care, transfer and prompt report of these publications. I am, therefore, to enclose a fresh set of instructions which should be carefully studied and followed by all officers concerned. The particular attention of all treasury and sub-treasury officers should also be drawn to paragraph 5 of these instructions under which they are liable to make good losses occasioned by non-observance of these instructions

Instructions regarding the Reserve Bank of India Cypher Code Private Check Signal Book including supplements and amendments thereto

* * *

2. * * * The loss of copies of the books may involve the Government and Reserve Bank in considerable loss before protective measures could be taken, and treasury and sub-treasury officers should therefore exercise the greatest possible care in regard to the custody of their copies of the books, and see that they are always as carefully safeguarded as the currency chest balance.

3. A Treasury or Sub-Treasury Officer who holds copies of the books should never on any account hand them over to any one other than a government servant duly authorized to take charge of the duties of his post from him. When a government servant, who holds copies of the books is relieved of his charge, he should hand over copies of the books in his custody to the relieving government servant, and the latter should note in his own hand the following certificate in the certificate of transfer of charge:

I hereby certify that I have received and hold in my personal custody

copy/copies of the Cypher Code of the Reserve Bank of India together with			
copy/copies of the "Treasury Agency," Private Check Signal Book of the			
supplementary Nos		which has/have been corrected up to date. The last	
Reserve Bank of India			
amendment slip received is		No.	
		for the Check Signal Book	
		dated the	for the Code
is No.		Book is No.	dated the
	*	*	*
4.	*	*	*

NOTES—(1) * * * Immediately on receipt of amendment slips, the reference number and dates appearing thereon should be serially recorded on a fly-leaf at the beginning or end of the book under the signature of the Treasury or Sub-Treasury Officer. On the date on which each amendment becomes effective which is generally given in the covering letter or on each slip, the amendment should be pasted at the appropriate place in the book and the fact that the amendment has been carried out should be noted in a separate column under the signature of the Treasury or Sub-Treasury Officer against the entry already made on the fly-leaf when the amendment slip was received.

*

*

*

5. * * * At the time of inspection of treasuries and sub-treasuries the Commissioner, the District Officer, the Treasury Officer and the Sub-Treasury Officer, as the case may be, should check the Cypher Code, the Private Check Signal Book, including supplements and amendments and record a certificate that they are in order.

G. O. No. A-I-1247-I/X-22/1954 dated August 1, 1955 to all District Officers,
Uttar Pradesh

I am directed to forward advance copies of amendments to List II of the questionnaire on the inspection of treasuries and to request that copies of the questionnaire in stock in your office may be corrected accordingly by hand.

Amendment to List II

(1) Substitute the following for question no. 23 in this list:—

"23.— See that all treasury and sub-treasury officers when making/taking over charge of office have recorded a note in the charge certificates showing the number of copies of the Cypher Code and the Treasury Agencies Private Check Signal Books including supplements and amendments they have

handed over to their successors.

received from their predecessors.

(2) Delete the word "ever" occurring in question no. 38 in this list.

ANNEXURE III

G. O. no. A-2830/X-87, dated the 4th May, 1922, to all Commissioners of
Divisions, United Provinces

In a recent case it was reported to Government that funds belonging to a private club were kept in the treasury without proper authority. Such a proceeding is forbidden by the provisions of Article 4 of the Civil Account Code.

I am to say that officers in charge of treasuries should be warned that the provisions of this rule must not be infringed.

G. O. no. A-3361/X—126, dated the 23rd August, 1924, to all Commissioners of Divisions, United Provinces

I am directed to refer to G. O. no, A-5060/X—126, dated the 14th December, 1923, in which Commissioners were consulted regarding the practice of the keeping of private money by *Chief Cashiers* in the treasury.

The Governor in Council considers that the practice is not free from objection. At the same time he recognizes that in places where there is no bank or banking facilities, officers who wish to keep their moneys in proper custody, would be put to considerable trouble and difficulty unless that practice is allowed to continue. The Governor in Council has accordingly decided to permit the continuance of the practice in those districts only where no bank exists. He orders that it should be stopped forthwith in all other districts.

2. The following rules are laid down to regulate the practice in treasuries in which it is still permitted to continue and the treasury officers shall be responsible for seeing that they are properly observed:

(1) The money shall be kept in a separate box in the single lock and shall not be mixed up in any way with Government balances. Nor shall it ever be used for Government purposes.

(2) No uncurrent coin, etc. shall be kept in a box.

(3) The box shall not be used for the keeping of other valuables.

(4) The procedure laid down in paragraph 1439, Manual of Government Orders, Volume II, must be strictly complied with where public officers leave their salaries in the *Chief Cashier's* hands.

(5) It must be clearly understood that Government will, in no circumstances whatever, accept any responsibility and will incur no liability whatever for losses or defalcation in respect of money so left in the *Chief Cashier's* hands, or of money belonging to the *Chief Cashier* himself so kept in the treasury. All money kept in the treasury under these orders is so kept solely at the owner's risk.

Extract from G. O. no. A-747/X, dated the 17th February, 1925, to all Commissioners of Divisions, United Provinces

*

*

*

In the case referred to * * which took place before the issue of Municipal Department G. O. no. 2032/XI—110, dated the 20th June, 1923, it was also found that money belonging to the district board and the aman sabha was kept in deposit in the sub-treasury in contravention of orders, and formed part of the amount embezzled by the tahsildar. In the Government Orders,

mentioned in the margin, Government have issued instructions prohibiting generally the keeping of private moneys and articles in the treasury and indicating the circumstances in which and the extent to which exceptions are allowed. The orders prohibiting the deposit of

No. A. 2830/X—87, dated the 4th May, 1922. unauthorized funds apply equally to sub-treasuries. I am to say that the keeping of private funds in a Government treasury except to the extent specifically allowed by a rule or order is a serious irregularity and involves risk of loss to Government and a temptation to unscrupulous employees. I am

No. A.-4275/X—135, dated the 21 August, 1922.

No. A.-3361/X—126, dated the 23rd August, 1924.

to request you to take steps to stop the practice forthwith if it exists in the treasuries in your division and to impress on all officers inspecting a treasury or sub-treasury that they are responsible for bringing to notice any infringement of this order



APPENDIX XXIII

[See paragraph 428 (1)]

CHECK LIST OF THE POINTS TO BE LOOKED INTO BY THE TREASURY OFFICERS

The Treasury Officers should ensure compliance of the following before passing a claim presented at the Treasury:

1. The bill has been prepared in proper form and properly filled in.
2. It does not contain erasures and the cuttings therein have been properly attested.
3. Form B. M. 9/G. F. R. 3 is attached with the bill.
4. The bill is accompanied by relevant receipts and deduction schedules. The policy No./Fund A/C No./Name and amount etc. have been filled in in the schedules for P. L. I./ G. P Fund etc.
5. Classification on the bill is complete, whether the expenditure pertains to Plan or Non-plan is marked distinctly and Code No. of Plan Scheme is given.
6. Allotment column in the bill has been properly filled in.

7. Certificate to the effect that the claim is genuine, in order, admissible and has not been paid before has been recorded on the bill.

8. The claims which are more than one year, become normally due for pre-audit. The date for this purpose has been counted from the date the claim became due in respect of Establishment claim, from the date succeeding the date of completion of journey in respect of T. A. claims, completion of supply or rendering of service in respect of non-periodical contingent bill.

ESTABLISHMENT

1. The G. O. sanctioning the temporary post has been quoted in the temporary Establishment bills.

2. In case of claim for part of a month, the transfer/deputation orders are attached.

3. Increment certificate in support of increment bill is attached.

4. Sanction to cross the E. B. is attached.

5. Average pay calculation memo is attached in case leave salary is drawn.

6. Absentee Statement in support of the leave is attached.

7. Certificate required under para 26 (bb) of F. H. B. Vol. II is recorded by competent authority.

8. Sanction in support of excess drawal owing to advance increment under F. R. 27 is attached.

9. A certificate that a reference of the arrear bill has been recorded in the office copies of the bill/bills from which the claims were omitted.

T. A. BILLS

1. The certificates prescribed in the rules have been attached with/recorded in the T. A. Bills.

2. The bill has been counter-signed by the controlling authority.

3. The receipts in respect of claim of actual charges have been attached.

4. Certificate regarding sanction of advance has been recorded/or sanction attached.

5. The means of conveyance used for road journey have been mentioned in the bill.
6. The T. A. claim for the members of the family of the Government Official is supported by a certificate to the effect that the family members are solely dependent on him and actually reside with him.
7. The fixed T. A./Conveyance admissible to the Government Official has been surrendered when the journey has been performed outside the radius of 8 Km. from Head Quarters.
8. A copy of the transfer order in public interest is attached to the transfer T. A. Bill.

CONTINGENT BILLS

1. The contingent bill is supported by sub-vouchers or a certificate to the effect that the sub-vouchers/P. S. R. have not been attached with the bill along with reasons.
2. The Drawing Officer is authorized to draw advances on Abstract Contingent bills.
3. The certificate to the effect that the Detailed Contingent bills in respect of drawings on Abstract Contingent bills have been furnished in respect of each drawing which is over three months old has been recorded on the Detailed Contingent Bill.
4. In the case of special charges/periodical charges, the No. and date of sanction is noted in the bill.

GRANTS-IN-AID BILLS

1. Orders sanctioning grants-in-aid are quoted in the bill.
2. The bills are drawn after counter-signature by competent authority except in case of grants to Universities vide Note (ii) below paragraph 209 of F. H. B. Vol.V, Part I.

SCHOLARSHIP BILLS

1. Relevant sanctions have been noted on the bill.
2. The bill has been countersigned by competent authority.

From

Sri Hidayat Husain,
Up Sachiv,
Uttar Pradesh Shasan.

To

All the Treasury Officers,
Uttar Pradesh.

VITTA (LEKHA-I) VIBHAG

DATED LUCKNOW: JUNE 13, 1966.

Subject: – Check list of points to be specifically looked into by Treasury Officers before making payment of bills presented at treasuries —

Sir,

I am directed to forward herewith a copy of the checklist prepared by the Accountant General, U. P, containing points to be specifically looked into by Treasury Officers before making payment of bills presented at treasuries for use in the treasury and sub-treasuries in your district.

Yours faithfully,

Encl: As above.

(H. Husain)

Up Sachiv.

Copy forwarded for information to—

1. The Accountant General, U.P., with reference to his D. O. letter No. TM IX-194 Vol. III/4351, dated 7.2.1966.

2. The Director of Treasuries with reference to his letter No. 82/DT, dated 27.4.1966.

By Order

(H. Husain)

Up Sachiv.

CHECK LIST OF THE POINTS TO BE LOOKED INTO BY THE TREASURY OFFICERS.

The Treasury Officers should ensure compliance of the following before passing a claim presented at the treasury that:-

1. The bill has been prepared in proper form and properly filled in.
2. It does not contain erasures and the cuttings therein have been properly attested
- 3 Form B. M. 9/G. F. R. 3 is attached with the bill.
4. The bill is accompanied by relevant receipts and deduction schedules. The policy No /Fund A/c No./Name and amount etc. have been filled in the schedules for P. L. I/G. P. Fund etc.
5. Classification on the bill is complete, whether the expenditure pertains to Plan or Non-Plan is marked distinctly and Code No. of Plan Scheme is given.
6. Allotment column in the bill has been properly filled in.
7. Certificate to the effect that the claim is genuine, in order, admissible and has not been paid before has been recorded in the bill.
8. The claims which are more than one year, become normally due for preaudit. The date for this purpose has been counted from the date the claim became due in respect of Establishment claim, from the date succeeding the date of completion of journey in respect of T. A. claims, completion of supply or rendering of service in respect of non-periodical contingent bill.

ESTABLISHMENT

1. The G. O. sanctioning the tempy. post has been quoted in the temporary Establishment bills.
2. In case of claim for part of a month, the transfer/deputation orders are attached.
3. Increment certificate in support of increment bill is attached.

4. Sanction to cross the E. B. is attached.
5. Average pay calculation memo is attached in case leave salary is drawn.
6. Absentee statement in support of the leave is attached.
7. Certificate required under para, 26 (b) (b) of F. H. B. Vol. H to count the period of E. L. towards increment is recorded by competent authority.
8. Sanction in support of excess drawal owing to advance increment under F. B. 27 is attached.
9. A certificate that a reference of the arrear bill has been recorded in the office copies of the bill/bills in which the arrears of the claims were preferred.

T. A. BILLS

1. The certificates perscribed in the rules have been attached with/recorded in the T. A. bills.
2. The bill has been countersigned by the Controlling Authority.
3. The receipts in respect of claim of actual charges have been attached.
4. Certificate regarding sanction of advance has been recorded/or sanction attached.
5. The means of conveyance used for road journey have been mentioned in the bill.
6. The T. A. claim for the members of the family of the Government official is supported by a certificate to the effect that the family members are solely dependent on him and actually reside with him.
7. The fixed T. A /Conveyance admissible to the Government official has been surrendered when the journey has been performed outside the radius of 8 KM. from Head Quarters.
8. A copy of the transfer order in public interest is attached to the transfer T. A. bill.

CONTINGENT BILL

1. The contingent bill is supported by Sub-vouchers or a certificate to the effect that the Sub-vouchers/P. S. R., have been attached with the bill along with reasons.

2. The Drawing Officer is authorised to draw advances on Abstract Contingent bills.
3. The certificate to the effect that the Detailed Contingent Bills in respect of drawings on Abstract contingent bills have been furnished in respect of each drawing which is over 3 months old has been recorded on the D. C. bill.
4. In the case of special charges/periodical charges, the No. and date of sanction is noted in the bill.

GRANT-IN-AID BILL

1. Orders sanctioning grants-in-aid are quoted in the bill.
2. The bills are drawn after counter-signature by competent authority except in case of grants to Universities vide Note 2 below para. 209 of F.H.B. Vol.V., Part I.

SCHOLARSHIP BILL

1. Relevant sanctions have been noted on the bill.
2. The bill has been countersigned by competent authority.



APPENDIX XXIV

Receipts for Bills presented in Treasuries

(Vide G. Os. Nos. 2153/16-(71)-68-D.T. dated May 7, 1970
and A-1-833/X-10 (6)-82 dated June 3, 1982)

ifj" k"V 24

(nsf[k;s v/;k; 19] iSjkxzkQ 428—uksV 3)

dks"kkxkjksa esa izLrqf fd;s tkus okys fcyksa dh izkflr dh
Loh—frA

dks"kkxkjksa esa fofHkUu foHkkxh; vf/kdkfj;ksa }kjk izLrqf fd;s tkus okys
fofHkUu izdkj ds fcyksa ds [kks tkus rFkk fcyksa o psdksa ds vuf/k—r O;fDr;ksa

ds gkFkksa esa iM+ tkus dh leL;k dks n`f`V esa j[krs gq, ;g vko';d gS fd fcy foHkkxh; vf/kdkfj;ksa }kjk dks"kkxkj esa ikfjr fd;s tkus ds fy;s Hksts tkrs gSa mudh izkfIr dks"kkxkj esa Loh—r dh tk;) vFkkZr~ izLrqrdrkZ dks jlhn nh tk;A blds fy, fuEufyf[kr izfØ;k dk vuqlj.k fd;k tkuk pkfg;s %

[1] fcyksa vFkok psdksa dks ,d vyx jftLVj ij p<+kdj dks"kkxkjksa esa Hkstk tk; vkSj ml ij dks"kkxkj esa fcy izkIr djus okys deZpkjh ds gLrk{kj ys fy;s tk;saA ;s gLrk{kj fcy ikfjr djus okys fyfid nsaxsaA blh izdkj te fcy ikfjr gks tkus ds ckn foHkkxh; vf/kdkfj;ksa dks okil fd;s tkrs gSa rks okil ikus okys O;fDr ds gLrk{kj Hkh mlh jftLVj esa ys fy;s tk;sa rFkk ml jftLVj esa ftl Øekad ij dksbZ fcy fy[kk gks og Øekad fcy jftLVj [izi=- 11- lh] ij Hkh vafdr dj fy;k tk;A te dksbZ fcy dks"kkxkj ls vkifRr yxkdj okil fd;k tk; rks mlds le{k dks"kkxkj ds fcy ikfjr djus okys fyfid 'Objection' ;k ^^vkifRrtud** `kCn LrEHk 7 esa fy[k nsa vkSj rc fQj mlh LrEHk esa foHkkxh; fcy izkIrdrkZ ds gLrk{kj cuok ysaA mijksDr jftLVj dh :i js[kk fuEu izdkj gksxh %

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1	2	3	4	5	6	7

uksV % ;fn vkgj.k forj.k vfÄdkjh mDr jftLVj esa fcy dks"kkxkj esa izLrqr u djds fdlh vU; jftLVj esa fcy izLrqr djsaxsa rks dks"kkxkj }kjk fcy Lohdkj ugha fd;s tk;saxsaA

[2] tks O;fDr viuk fcy Lo;a izLrqr djsa vkSj mldh jlhn pkgSa rks mUgSa jlhn Lo;a fy[kdj ykuh gksxh ftl ij fcy ikflax fyfid dsoy gLrk{kj dj nsxkA mlls bl le; tks jlhn ekaxus ij dks"kkxkj }kjk jlhn fn;s tkus dh izFkk gS mlds dk;kZUo;u esa Hkh lqfo/kk gksxhA fcy okil djrs le; fcy ikflax fyfid jlhn izkIrdrkZ ls okil ys ysxkA

[3] tks jktif=r vf/kdkjh vius fcy lh/ks dks"kkxkjksa dks Hkstrs gSa os ;fn mUgSa foHkkxh; jftLVjksa ij vU; fcyksa ds lkFk p<+okdj HkstsA rks muds [kksus dh leL;k Hkh gy gks tk;sxhA

[4] tks jktif=r vf/kdkjh vius osru&fcy cSadksa }kjk dks"kkxkjksa dks Hkstrs gSa os orZeku izFkk ds vuqlkj gh cSadksa ls jftLVj ij p<+dj dks"kkxkj esa vk;k djsaxsaA blh izdkj tks isa`kunj lnSo dh Hkkafr vius isa`ku fcy cSadksa }kjk dks"kkxkjksa dks Hkstrs gSa os Hkh jftLVj ij p<+dj tk;saxsaA tks isa`kunj vius

fcy cSad ds ek;/e ls ugha Hkstrs mudk Hkqxrku mlh fnu dks"kkxkj esa dqN
?kaVksa esa gks tkrk gS vkSj muds ckjs esa jlhn ysus nsus dk iz'u ugha mBrkA

[5] ljdkjh izfrHkwfr;ksa ij C;kt dh jde ds fcyksa dh jlhn vc dks"kkxkjksa }kjk
xouZesaV fID;ksfjVht eSuqvy ds vuqPNsn 46 (,) ds vuqlkj izi= th0,10,e0/ 17- , ij
nh tkrh gS vkSj Hkfo"; esa Hkh ,slk gksrk jgsxA

[6] fjQaM fcy] tSlS fcØh&dj ds] Ldwyksa ds vuqnu rFkk Nk=o`fRr ds fcy] ftudh
ikus okys cSadksa ds }kjk ugha Hkstrs gSa] mUgsa vkgj.k vf/kdkjh ;k
izfr&gLrk{kjfk/kdkjh vius dk;kZay; ds jftLVj ij Hkqxrku ikus okys vf/kdkjh ds
gLrk{kj djkdj mls izekf.kr djds p<+kdj dks"kkxkjksa esa Hkst dj jlhn izkIr dj ldrs
gSaA

la[;k ,-1— 8 3 3 /nl&1 0 (6)-82

izs"kd]

Jh feFkys'k dqekj]

la;qDr lfpo]

mRrj izns'k 'kklu]

lsok esa]

leLr foHkkxk/;{k ,oa

izeq[k dk;kZy;k/;{k]

mRrj izns'kA

y[kuÅ : fnukad 3 twu] 1982

fo"k; %&&dks"kkxkjksa esa izLrqr fd, tkus okys fcyksa dh izkfr Loh—frA

foRr ys[kk vuqHkkx&1

egksn;]

'kklu ds laKku esa ;g ckr vk;h gS fd dks"kkxkjksa esa fcy izLrqr djus gsrq vkgj.k
,oa forj.k vf/kdkfj;ksa }kjk 'kklukns'k la[;k 2158/16(71)—68 Mh0 Vh0] fnukad 7-
5-70 }kjk fu/kkZfjr jftLVj dk iz;ksx ,oa funsZa'kksa dk vuqiky ugha fd;k tk jgk
gS oju~ izR;sd vkgj.k forj.k vf/kdkjh viuh lqfo/kkuqlkj jftLVj cukdj dks"kkxkj esa
fcy izLrqr djrk gSA ;g vfu;ferrk ,oa 'kklu ds funsZa'kksa dh vogsyuk gSA 'kklu
bls vizlUurk dh n`f"V ls ns[krk gSA

2— vr% bl lEcU/k esa eq>s iqu% bl ckr ij cy nsus dk funsZ’k gqvk gS fd vki vius v/khu leLr vkgj.k ,oa forj.k vf/kdkfj;ksa dks Li"V funsZ’k ns nsa fd os ’kklukns’k la[;k 2158/16(71)-68 Mh0 Vh0] fnukad 7-5-70 (lqyHk lanHkZ gsrq izfrfyfi layXu) esa fu/kkZfjr izk:i ds jftLVj ij gh dks"kkxkj esa fcy izLrqr djsa rFkk mlh jftLVj ij dks"kkxkj ls fcy ikl djsaA ;g Hkh Li"V dj fn;k tk; fd ;fn vkgj.k forj.k vf/kdkjh mDr ’kklukns’k fnukad 7-5-70 esa fu/kkZfjr jftLVj esa dks"kkxkj esa fcy izLrqr u djds fdlh vU; jftLVj esa fcy izLrqr djrs gSa rks dks"kkxkj }kjk fcy Lohdkj ugha fd;s tk;saxsA

Hkonh;]

fefFkys’k dqekj

la;qDr lfpoA

la[;k ,-1—833(1)/nl-10(6)-82, rn~fnukad

1—izfrfyfi leLr dks"kkf/kdkjh] mRrj izns’k dks bl funsZ’k ds lkFk izsf"kr fd vkgj.k ,oa forj.k vf/kdkfj;ksa ls fcyksa dks Åij lanfHkZr ’kklukns’k fnukad 7-5-70 esa izLrqr fd, tkus ij gh Lohdkj fd, tk;sa vU;Fkk mUgsa dks"kkxkj esa izkIr u fd;k tk;A fcy ikj.kksijkar mlh jftLVj esa vkgj.k ,oa forj.k vf/kdkjh dks okil fd, tk;saA

2—izfrfyfi fuEufyf[kr dks Hkh lwpukFkZ ,oa vko’;d dk;Zokgh gsrq izsf"kr :—

(1) funs’kd] dks"kkxkj ,oa ys[kk] mRrj izns’k] y[kuÅ dks muds i= la[;k 5179/16(71)-68-Mh0 Vh0 fnukad 29-3-82 ds lanHkZ esaA

(2) leLr ftykf/kdkjh] mRrj izns’kA

(3) egkys[kkdkj—I, II rFkk III, mRrj izns’k] bykgkcknA

(4) lfpoky; ds leLr vuqHkkxA

vkKk ls]

fefFkys’k dqekj]

la;qDr lfpoA

la[;k 2158/16—(71)—68—Mh0 Vh0

izs"kd]

y{ehdkUr JhokLro]

vuq lfpo]

mRrj izns'k 'kkluA

lsok esa]

mRrj izns'k ds leLr foHkkxk/;{k rFkk leLr dk;kZy;k/;{kA

fnukad] y[kuÅ] 7 ebZ 1970

foRr (ys[kk&1) foHkkx

fo"k;—dks"kkxkjksa esa izLrqr fd;s tkus okys fcyksa dh izkfIr dh Loh—frA

egksn;]

eq>s ;g dgus dk funsZ'k gqvk gS fd dks"kkxkjksa esa fofHkUu foHkkxh; vf/kdkfj;ksa }kjk izLrqr fd;s tkus okys fofHkUu izdkj ds fcyksa ds [kks tkus rFkk fcyksa o psdksa ds vukf/k—r O;fDr;ksa ds gkFkksa esa iM+ tkus dh leL;k dks n`f"V esa j[krs gq, jkT;iky egksn; us ;g vkns'k fn;k gS fd tks fcy foHkkxh; vf/kdkfj;ksa }kjk dks"kkxkjksa esa ikfjr fd;s tkus ds fy;s Hksts tkrs gSa mudh izkfIr dks"kkxkjksa esa Loh—r dh tk;] vFkkZr izLrqrdrkZ dks jlhn nh tk;A bls fy, fuEufyf[kr izfØ;k dk vuqlj.k fd;k tkuk pkfg;s :—

(1) fcyksa vFkok psdksa dks ,d vyx jftLVj ij p<+kdj dks"kkxkjksa esa Hkstk tk; vkSj ml ij dks"kkxkj esa fcy izkIr djus okys deZpkjh ds gLrk{kj ys fy;s tk;saA ;s gLrk{kj fcy ikfjr djus okys fyfid nsaxasA blh izdkj te fcy ikfjr gks tkus ds ckn foHkkxh; vf/kdkfj;ksa dks okil fd;s tkrs gSa rks okil ikus okys O;fDr ds gLrk{kj Hkh mlh jftLVj esa ys fy;s tk;sa rFkk ml jftLVj esa ftl Øekad ij dksbZ fcy fy[kk gks og Øekad fcy jftLVj (izi= -11-lh) ij Hkh vafdr dj fy;k tk;A te dksbZ fcy dks"kkxkj ls vkifRr yxkdj okil fd;k tk; rks mlds le{k dks"kkxkj ds fcy ikfjr djus okys fyfid 'Objection' ;k ^vkifRr tud* 'kCn LrEHk 7 esa fy[k nsa vkSj rc fQj mlh LrEHk esa foHkkxh; fcy izkIrdkZ ds gLrk{kj cuok ysaA mijksDr jftLVj dh :i&js[kk fuEu izdkj gksxh :

Øe&la[;k	frfFk	fcy vFkok psd dk 'kh"kZd	'kq) Äujkf`k	vkgj.k vfÄdkjh ds iw.kZ gLrk{kj	frfFk lfgr fcy ikus okys dks"kkxkj deZpkjh ds gLrk{kj	frfFk lfgr fcy okil ikus okys deZpkjh ds gLrk{kj
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1	2	3	4	5	6	7
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(1) tks O;fDr viuk fcy Lo;a izLrqr djsa vkSj mldh jlhn pkgsa rks mUgsa jlhn Lo;a fy[kdj ykuh gksxh ftl ij fcy ikflax fyfid dsoy gLrk{kj dj nsxkA mlls bl le; tks jlhn ekaxus ij dks"kkxkj }kjk jlhn fn;s tkus dh izFkk gS mlds dk;kZUo;u esa Hkh lqfo/kk gksxhA fcy okil djrs le; fcy ikflax fyfid jlhn izkIrdrkZ ls okil ys ysxkA

(3) tks jktif=r vf/kdkjh vius fcy lh/ks dks"kkxkjksa dks Hkstrs gSa os ;fn mUgsa foHkkxh; jftLVjksa ij vU; fcyksa ds lkFk p<+okdj Hkstsa rks muds [kksus dh leL;k Hkh gy gks tk;sxhA

(4) tks jktif=r vf/kdkjh vius osru&fcy cSadksa }kjk dks"kkxkjksa dks Hkstrs gSa os orZeku izFkk ds vuqlkj gh cSadksa ls jftLVj ij p<+ dj dks"kkxkj esa vk;k djsaxsA blh izdkj tks isa'kunj lnSo dh Hkkafr vius isa'ku fcy cSadksa }kjk dks"kkxkjksa dks Hkstrs gSa os Hkh jftLVj ij p<+ dj vk;saxsA tks isa'kunj vius fcy cSad ds ek;/e ls ugha Hkstrs mudk Hkqxrku mlh fnu dks"kkxkj esa dqN ?kaVksa esa gks tkrk gS vkSj muds ckjs esa jlhn ysus nsus dk iz'u ugha mBrkA

(5) ljdkjh izfrHkwfr;ksa ij C;kt dh jde ds fcyksa dh jlhn ve dks"kkxkjksa }kjk xouZesaV fID;ksfjVht eSuqvy ds vuqPNsn 46 (,) ds vuqlkj izi= th0,10,e0/17&, ij nh tkrh gS vkSj Hkfo"; esa Hkh ,slk gksrk jgsxkA

(6) fjQaM fcy] tSlS fcØh&dj ds] Ldwyksa ds vuqнку rFkk Nk=o`fRr ds fcy] ftudks ikus okys cSadksa ds }kjk ugha Hkstrs gSa] mUgsa vkgj.k vf/kdkjh ;k izfr&gLrk{kj kf/kdkjh vius dk;kZay; ds jftLVj ij Hkqxrku ikus okys vf/kdkjh ds gLrk{kj dj dj mls izekf.kr djds p<+okdj dks"kkxkjksa esa Hkst dj jlhn izkIr dj ldrs gSaA

Hkonh;]

y{eh dkar JhokLro

vuqfpoA

la;k 2158 (1)/16–(71)—68–Mh0Mh0 rn~ fnukad

izfrfyfi egkys[kkdkj] mRrj izns'k] bykgkckn dks muds funs'kd dks"kkxkj dks lEcksf/kr i= la;k Vh0,e0&1/N:–236. (pkSng)– 46, fnukad 16 vizSy] 1969 ds lUnHkZ esa lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"krA

izfrfyfi izns'k ds leLr ftykf/kdkfj;ksa rFkk leLr dks"kkf/kdkfj;ksa dks Hkh vko';d dk;Zokgh gsrq izsf"krA

vkKk ls]



APPENDIX XXV

Procedure for payments through cheques in State Treasuries (Vide G.O. No, A-1-1288/X-(28)-72 dated August 26, 1978)

ifj'k"V—25

[nsf[k;s v;/k; 20, iSjkxzkQ 488 (1)]

izns'kh; dks"kkxkjksa esa psd }kjk Hkqxrku dh iz.kkyh

psd iz.kkyh rFkk bls eqDr fcy—

1—(d) dks"kkxkjksa esa vc rd izLrqr fcyksa dh tkap dj ysus ds ckn mUgha ds v/kksHkkx esa fufnZ"V Lfkku ij LVsV cSad ds uke dks"kkf/kdkjh ds }kjk Hkqxrku vkns'k fn, tkus dh O;oLFkk ykxw gSA vkgj.k ,oa fooj.k vf/kdkjh bu ikfjr fcyksa dks dks"kkxkjksas ls izkIr dj vknsf'kr /kujkf'k cSad ls izkIr djrs gSaA vc bl O;oLFkk esa ifjorZu djds Hkqxrku vkns'k ds vuqlkj 'kq) ns; /kujkf'k ds fy;s psd fuxZr fd;s tk;saxsA ysfdu fuEuakfdr izdkj ds fcyksa dk Hkqxrku dks"kkxkjksa esa psd iz.kkyh ls ugha gksxk :—

(d) jktLo ,oa vU; fu{ksiA

([k) oS;fDrd [kkrs ftuds fy;s vyx ls psd vFkok fo'ks"k izdkj ds izi= izLrqr gksrs gSaA buessa Hkwfe v;/kflr Hkqxrku Hkh 'kkfey gSaA

(x) 'kkldh; izfrHkwfr;ksa dk HkqxrkuA

(?k) vU; dksbZ Hkqxrku tks 'kklu }kjk fu"ksf/kr fd;k tk;A

([k) fo'ks"k izdkj ds dkxt ij eqfnzr psd QkeZ ij fy[ks tk;saxsA ;Fkk laHko dbZ fcyksa dks feykj lagr psd fuxZr fd, tk;saxsA foRrh; fu;ekoyh [k.M 5, Hkkx-1 ds fu;e 45-bZ ds vUrxZr ;s ^uku&fuxksf'k;sfcy* psd gksaxsA

2— psd iz.kkyh ykxw gksus ds QyLo:i dks"kkxkj dk;kZy; dk dk;Z] lqO;oLFkr :i ls fu"iknu gsrq] eksVs rksj ij nks vuqHkkxksa esa foHkkftr fd;k tk;saxsA lkekU;r%

fcy izkfIr] mudk ikj.k psd cukuk o tkjh djus rd dk IHkh dk;Z ^fcy rFkk psd vuqHkx* esa gksxk rFkk nSfud o ekfld ys[kksa dk cukuk o egkys[kkdkj dks fu;ekuqlkj izLrqr djus dk dk;Z ^ys[kk vuqHkx* esa gksxkA

fcyksa dk izLrqrdhj.k—

3—izR;sd vkgj.k o forj.k vf/kdkjh fcyksa dks dks"kkxkj Hkustus ,oa fcyksa@psdksa dks izkIr djus gsrq ,d ;k nks fuf'pr deZpkjh@deZpkfj;ksa (;Fkk IEHko LFkk;h) dks vf/k—r djsxk tks vius ikl vkgj.k vf/kdkjh ls izekf.kr QksVks o gLrk{kj lfgr vkbMsfUVVhdkMZ Hkh j[kksaxsA bl laca/k esa lfpoxy; izos'k&Ik= izekf.kr QksVks lfgr Hkh ekU; gksxkA

4 — (d) IHkh izdkj ds fcyksa ds izi=— 1 ds jftLVj ds lkFk dks"kkxkj dkmaVj ij izLrqr fd;k tk;xkA fcy&izkfIr&fyfid fcyksa dks jftLVj ls feyk;sxk vkSj ns[ksxk fd fcy mlh dks"kkxkj ij ns; gS] vkgj.k vf/kdkjh ds gLrk{kj fcy ij gSa rFkk 'kq) /kujkf'k vadu rFkk 'kCnksa esa ;FkkLFkku vafdr gSA mDr fcUnqvksa ij larqf"V ds Ik'pkr~ og fcyksa dh izkfIr&jlhn dkcZu izkslsl }kjk nks izfr;ksa esa izi=&2 ij cuk;sxkA ;g izi= ,d jftLVj ds :Ik esa gksxk ftuesa izR;sd Ik`"B dh nks izfr;ka gksxh ftlesa ewy izfr fNfnzr gksxhA izkfIr fyfid izR;sd fcy ij fnukad dks eksgj yxkdj ml ij jlhn la;k o mldk Øekad Hkh Li"Vr;k vafdr dj nsxk rFkk jlhn dh ewy (fNfnzr) izfr izLrqrdrkZ dks ns nsxk ,oa fcyksa dks jftLVj ds lkFk lacaf/kr fcy ikj.k fyfid dks Hkst nsxkA og fcyksa dks ys ysxk ,oa izkfIr&Loh—fr ds gLrk{kj jftLVj esa djds izkfIr fyfid dks ykSVk nsxk bl gsrq izkfIr&fyfid fofHkUu fcy ikj.k fyfidksa ds fy, izi=&2 ds i`Fkd&i`Fkd jftLVj j[ksxkA

([k] cSad/ laLFkk;sa tks fcy viuh fu/kkZfjr Mkdcgh ;k izi=&1 tSlS jftLVj esa p<+kdj dks"kkxkj esa izLrqr djsxsA mUgsa Lohdkj fd;k tk;sxkA Js.kh ,d ds vf/kdkjh ,oa xSj ljdkjh O;fDr fd fy;s vius ls lacaf/kr fcy dks"kkxkj esa izi=&1 ij p<+kdj izLrqr djuk vfuok;Z u gksxk fdUrq dks"kkxkj ds fy;s IHkh dks izi=&2 ij fcy izkfIr jlhn nsuk vfuok;Z gksxkA

(x) dks"kkxkj }kjk fcyksa dk Hkqxrku psd }kjk fd, tkus ds QyLo:Ik vc vkgj.k ,oa forj.k vf/kdkfj;ksa ds fy;s izR;sd ns;d ds LkkFk izi= ch0 ,e0— 9 layXu djus dh vko';drk ugha gksxhA ch0 ,e0&9 ds LFkku ij vc dks"kkf/kdkfj;ksa }kjk psd ds lkFk psd fLyI (izi=&5) fn;k tk;sxk ftldh izfof"V;ksa ds vk/kkj ij vkgj.k ,oa forj.k vf/kdkjh vius fcy jftLVj (izi=&1) ds LrEHkksa dks Hkjsaxs rFkk mlh ds vk/kkj ij vius dk;kZy; dh dS'k cqd izfof"V;ksa dks iwjk djsaxsA vFkok tkpsaxsA

5 — (d) fcy ikj.k fyfid bu fcyksa dh fu;ekuqlkj tkap djsxkA lgh fcyksa ij Hkqxrku vkns'k vafdr djds muds uhps gLrk{kj djsxk vkSj izi=— 3 esa okjUV jftLVj ij ntZ djsxkA Hkqxrku vkns'k ds Bhd Åij bu ckrksa dk mYys[k dj nsxk fd psd fdl uke ;k inuke ls cusxk] ^ØkLM* gksxk vFkok ugha] vxys ekg dh izFke frfFk ds iwoZ ns; ugha gksxk (;fn ,slk gks rks) vFkok vU; dksbZ psd ys[kd ds fy;s funsZ'kA rRi'pkr~ ikj.k fyfid mu fcyksa dks okjUV jftLVj lfgr ys[kkdkj ds ikl Hkst nsxkA

([k] dk;Z dh lgwfy;r ds n`f"Vdks.k ls vkgj.k vf/kdkfj;ksa ds lewg cukdj vyx&vyx okjUV jftLVj j[ks tk;sa ftudh la[;k izfr ikj.k fyfid pkj jftLVj ls vf/kd u gksA okjUV jftLVjksa dks lqfo/kk ds fy;s ikj.k fyfid dh la[;k ds vuqlkj d&1] d&2] d&3] d&4] [k&1] [k&2] [k&3] izdkj ls Øekad la[;k esa j[kk tk;A

(x) ys[kkdkj fcyksa dh tkap djds o larq"V gksdj mu ij gLrk{kj djsxk vkSj okjUV jftLVj lfgr psd ys[kd dks vko';d tkap ds ckn psd fy[kus o izLrqr djus dks nsxA ys[kkdkj dk psd ys[kd ij lh/kk fu;a=.k jgs blfy;s psd ys[kd ys[kkdkj ls lEc) jgsaxsa rFkk ys[kkdkj ds lehi gh cSBsaxsA

(?k) ftu fcyksa dks ys[kkdkj vkifRrtud le>sxk mu ij vkifRr vafdr djsxk ;k vkifRr dk Kkiu (ehks) layXu djsxk] mldh cker dks"kkf/kdkjh ds vkns'k izkIr djsxk rFkk okjaV jftLVj esa Hkh lanHkZ gsrq `kCn ^vkifRr* fy[kk tk;xkA vkifRr okys fcyksa dks fcy ikj.k fyfid izi=&4 ds jftLVj ij nt+Z djds jftLVj ds LkkFk fcy izkfr fyfid dks HkstsxA izkfr fyfid fcyksa dks vius ikl jksd ysxk vkSj jftLVj esa izkfr lwpd gLrk{kj djds mls ikj.k fyfid dks ykSVk nsxA izkfr fyfid izi=&2 dh viuh izfr ij lacfU/kr fcyksa dh izfof"V ds le{k ^vkifRr* vafdr djds gLrk{kj djsxkA vkgj.k vf/kdkjh ds vf/k—r le~okgd izLrqrdrkZ }kjk izi=&2 dh viuh izfr izLrqr fd;s tkus ij izkfr fyfid ml izi= ij gh iwoZ izdkj ls lacfU/kr fcyksa dh izfof"V;ksa ds le{k ^vkifRr* vafdr djds gLrk{kj djsxk vkSj izi=&2 dh dks"kkxkj izfr ij mu izfof"V;ksa ds lEeq[k gLrk{kj ysus ds Ik'pkr mu fcyksa dks ykSVk nsxA ftu fcyksa dks lek;kstu gsrq jksd fy;k x;k tk;sxk vFkok `kwU; /kujkf`k gksus ds dkj.k psd fuxZr ugha gksxk mlds le{k Hkh izi=&2 ij mi;qDr fVIi.kh vafdr dj nh tk;sxA vkifRr yxk;s fcyksa ds iqu% izLrqrhdj.k ij ubZ jlhn tkjh dh tk;sxA

psd iqfLrdk ,oa lqj{kk—

6 — dks"kkxkj esa iz;qDr gksus okys psdksa dk lkef;d rFkk okf"kZd ekax Ik=Hkstuk] lqj{kk vkfn orZeku~ lkoZtfud fuekZ.k foHkkx ds psdksa dh Hkkafr gh gksaxsA vUrj bruk gksxk fd Mcy ykd ls ;g psd ys[kkdkj dh ekax ij fuxZr fd;s tk;saxs rFkk Mcy ykd jftLVj esa ys[kkdkj ds gLrk{kj fy, tk;saxsA ys[kkdj dks O;fDrx lqj{kk esa mUgsa iz;ksx ds fy;s j[kk tk;xkA izfr fnu ys[kkdkj iz;qDr vafre psd la[;kk] fujLr psdksa dk fooj.k rFkk okLro esa fy[ks x;s dqy psdksa dh la[;k dk fooj.k fy[kdj gLrk{kj djsxkA izi=&1 2 (ys[kkdkj dk psd izi= jftLVj) esa Mcy ykd ls fn, x, psd izi=ksa dh izR;sd izfof"V dks rFkk nSfud cdk;k psd izi=ksa dh la[;k dh izfof"V dks dks"kkf/kdkjh }kjk vko';d tkap ds mijkar gLrk{kfjr fd;k tk;sxA blh izdkj izi= 1 2 &, esa mu psd izi=ksa dk ys[kk izR;sd psd ys[kd }kjk Hkh j[kk tk;sxk tks ys[kkdkj }kjk le;≤ ij ml fn, tk;saxsA bl jftLVj ij vko';d tkap ds mijkar ys[kkdkj }kjk gLrk{kj fd, tk;saxsA

psd ys[ku/ Vadu—

7 — psd ys[kd }kjk psd fy[kus/ Vad.k ds laca/k esa fuEufyf[kr fcUnqvksa dk vuqiky lqfuf`pr fd;k tk;sxk%—

(1) /kujkf'k vadksa rFkk 'kCnksa esa Bhd&Bhd vafdr gSA

(2) psd ^ØkLM* vkfn funsZ'kkuqlkj vafdr gSA

(3) ;fn ,d fcy ij ,d ls vf/kd psd cukus dh izkFkZuk gS rks psd mlh izdkj cuk;s x;s gSaA

(4) psd ij psd jftLVj dk Øekad] dksM la[;k (;fn dksbZ gks) Bhd ls fy[kh xbZ gSA gLrfyf[kr psdksa ij Økl bUV^{ah} Hkh dh xbZ gSA

(5) ea=h x.kksa] fo/kk;dksa rFkk jktif=r vf/kdkfj;ksa }kjk xtVsM fcy QkeZ ij vkgfjr fd, x, fcyksa ls lacf/kr psd uke ls fuxZr gksxk vkSj psd ij Øe'k% ^ea=h*] ^fo/kk;d* vFkok ^jktif=r* dh eksgj yxk;h tk;sxhA xSj&ljdkjh izkIrdrkZvksa ds psdksa ij ^xSj ljdkjh* dh eksgj yxk;h tk;sxhA vjktif=r deZpkfj;ksa ls lacaf/kr fcyksa ds psd vkgj.k ,oa forj.k vf/kdkjh ds inuke ls fuxZr gksaxsA cSadksa ds ek/;e ls izkIr fcyksa ij psd cSad ds uke fy[ks tk;saxsA uke ,oa inuke Li"V ,oa fu;ekuqlkj 'kq) 'kCnksa esa psdksa ij vafdr gksaxsA

(6) psdksa ds izfri.k (dkmaVj Qkby) ij fcyksa dh jlhn la[;k rFkk mudh 'kq) /kujkf'k;ksa dks vyx&vyx fn[kk;k tk;sxk vkSj vko';drkuqlkj ;ksx fudky fn;k tk;sxA

(7) ;fn psd dks Mkd ls Hkstuk gks vFkok cSad] izkbosV O;fDr] laLFkk vFkok QeZ dks ns; gks rks fu;ekuqlkj jsf[kr (ØkLM) dj fn;k tk;sxA vjktif=r deZpkfj;ksa ds osru HkRrksa] ;k=k HkRrk] ekuns; vkfn rFkk izklafxd O;; ls lacaf/kr fcyksa ds fy, psd vkgj.k vf/kdkjh dh ekax ds vuqlkj fuxZr gksaxsA ;fn vkgj.k vf/kdkjh us vius in uke ds vykok vU; fdlh jkT; deZpkjh/ vf/kdkjh ;k Bsdnkj ;k xSjljdkjh O;fDr ds uke ls psd ekaxk gS rks ,sls psd Hkh dks"kkxkj }kjk vkgj.k vf/kdkjh dks gh fn, tk;saxs ftlls og mu psdksa dk forj.k vius mRrjnkf;Ro ls lacaf/kr O;fDr;ksa dks fu;ekuqlkj dj ldsA

(8) fcyksa ij Hkqxrku vkns'k ds Bhd Åij ck;ha rjQ lacaf/kr psd dh la[;k ,oa fnukad dk Hkh mYys[k gksxA

(9) psd fy[kus ds lkFk gh fcyksa o lg ckmpjksa ij Hkqxrku vkns'k ds 'kh"kZ ds ikl ^psd }kjk Hkqxrku fd;k* dh eksgj yxk;h tk;xhA

8 — psd ys[kd dkcZu izkslsl }kjk nks izfr;ksa esa izi=— 5 ij psd fLYi cuk,xk ftl ij og psd ftl uke vFkok in uke ls fuxZr fd;k tk;sxk rFkk ftu fcyksa ds fy;s psd fuxZr fd;k tk jgk gS mudh vyx&vyx 'kq) jkf'k;ksa o mudk ;ksx tks psd dh jkf'k gksxh] Li"V :Ik ls vafdr djsxA ;g izi= ,d jftLVj ds :Ik esa gksxk ftlesa izR;sd Γk"B dh 2 izfr;ka gksxh rFkk ftlesa ewy izfr fNfnzr gksxhA rRi'pkr~ psd ys[kd psd dks izi=&6 ds jftLVj esa vafdr djsxk vkSj psd ds lkFk fLYi dks LVsfy dj nsxA bl jftLVj esa izR;sd Γk"B dh rhu izfr;ka gksxh ftlesa ls nks izfr fNfnzr gksxhA psd

ys[kd bl jftLVj rFkk okjUV jftLVj ds lkFk psd rFkk lacaf/kr fcyksa dks ys[kkdkj ds ek;/e ls dks"kkf/kdkjh dks izLrqr djsxkA dks"kkf/kdkjh psd Bhd gksus dh fLFkfr esa fcy o psd rFkk jftLVjksa esa gLrk{kj djsxk vkSj fcyksa lfgr psd ys[kd dks ykSVk nsxkA ;fn dksbZ fcy vkifRrtud ik;k tkrk gS rks rRlaca/kh psd fujLr dj fn;k tk;xkA psd ys[kd dks"kkf/kdkjh }kjk gLrk{kfjr psdksa dks izi=&5 dh psd fLyI ds lkFk izkfIr fyfid dks Hkstsxk tks psd dks fLyI ds lkFk vkgj.k vf/kdkjh ds vf/k— r laokgd/ izLrqrdrkZ dks nsus ds fy;s j[k ysxk vkSj izkkfIr lwpd gLrk{kj izi=— 5 ds jftLVj esa cukdj mls psd ys[kd dks okil dj nsxk rFkk izkIr gq, psdksa dh izfof"V izi=&2 ds jftLVj esa lacaf/kr fcyksa dks izfof"V;ksa ds lkeus vafdr dj nsxkA

fVli.kh— izR;sd psd— ys[kd izi=— 6 dk ,d gh jftLVj j[ksxkA lgwfy;r ds n`f"Vdks.k ls izi=— 6 ds jftLVjksa dks psd ys[kdksa dks la[;k ds vuqlkj p&1] p&2] p&3 vkfn Øekad la[;k esa j[kk tk; ftlls ;g rqjUr ekywe gks lds fd og jftLVj fdl psd ys[kd dk gS rFkk izR;sd psd ij dks"kkf/kdkjh ds gLrk{kj ds Bhd uhps lacaf/kr psd jftLVj dk Øekad tSl&p&1 / 2 1] p&2 / 41 vafdr fd;k tk;sxk ftlls fd Hkqxrku fd, gq, psd cSad ls okil vkus ij mudk [kkjtk ys[kk vuqHkkx }kjk yxkus esa lgwfy;r gksA

Pskd forj.k—

9 — psdksa dks izkIr djus okys vf/k—r O;fDr izi=&2 dks ewy :Ik ls izLrqr djsaxsA izkfIr fyfid izi=&2 ds jftLVj ij rFkk fcy izLrqrdrkZ dks fn, x, izi=&2 dh izfr ij lacaf/kr psdksa dh izfof"V ds le{k vkgj.k vf/kdkjh }kjk vf/k—r laokgd ds gLrk{kj ysdj mls psd ns nsxk fdUrqi izi=&2 esa vafdr vafre fcy ls lacaf/kr psd rHkh nsxk tc izi=&2 mlds ikl leflkZr gks tk;sxkA jlhn [kks tkus ij vkgj.k vf/kdkjh ds izek.k&Ik= ij vko';d Nkuchu ds ckn dks"kkf/kdkjh ds vkns'kksa ls psd ns fn, tk;saxs rFkk vkgj.k vf/kdkjh ds izek.k&Ik= dks ^jlhn* dh dks"kkxkj izfr ls fpidk fn;k tk;xkA fnu ds var esa izi=&2 dh lefiZr izfr dks izkfIr fyfid }kjk izi=&2 ds jftLVj esa dks"kkxkj izfr ds lkFk fpidk fn;k tk;sxkA ys[kkdkj ;g lqfuf'pr djsxk fd psdksa ds cVus esa fdlh izdkj dk vuko';d foyEc u gksA

dkykrhr] nksgjs psdksa dk fuxZeu o psdksa dk fujLr fd;k tkuk—

1 0 — tkjh fd, tkus okys ekg ds ckn vxys ekg ds vUr rd psd ns; gksaxsA rRi'pkr~ psd dkykrhr gks tk;sxk vkSj cSad ml ij Hkqxrku ugha djsxkA vr,o psd dks fujLr ekuk tk;sxkA fujLrh—r psd ij dks"kkxkj esa izLrqr fd, tkus ij dks"kkf/kdkjh ds gLrk{kj gksaxsA ekg ds vUr esa mudk fooj.k izi=&7 ds jftLVj ij cuk;k tk;sxkA izi=&7 ij cuk;h xbZ fujLrh—r psdksa dh lwph ds vk/kkj ij egkys[kkdkj bl ekg ds Hkqxrku dh vko';drkuqlkj de djds lek;ksftr dj nsxkA fujLr psdksa ij ;fn iqu% Hkqxrku izkfIr gsrq vkosnu&Ik= izkIr gksrs gSa rks mUgSa izi=&2 ds lkFk psd ys[kd dks Hkst fn;k tk;sxkA psd ys[kd izi=&7 ds vk/kkj ij] feyku djds] u;s fljs ls psd fuxZr djus dk dk;Z djsxkA u;s psd dk lanHkZ iwoZ fuxZr psd ds lkeus izi=&6o izi=&7 esa Hkh vafdr gksxkA ,ls psdksa dh lwph vyx ls cusxhA

1 1 — izfrfnu ysu&nsu ds le; dh lekflr ds lk'pkr~ izkflr fyfid ,d rkfydk izi=&1 1 ds jftLVj esa cuk;sxkA bl rkfydk dks Yks[kkdkj izi=&2 ds jftLVj ls feykj tkap djsxk vkSj ml ij gLrk{kj djsxkA izkIr psdksa dh lqj{kk dk mRrjnkf;Ro rc rd izkflr fyfid dk gksxk tc rd fd og izsf"kr u gks tk; ;k fnu ds vUr esa ys[kkdkj ds ikl tek u dj fn;k tk; tks mUgsa lqjf{kr j[ksxk vkSj nwljs fnu izkr% izkflrfyfid dks mUgsa ns nsxkA

Ikfjr fcyksa dks ys[kk vuqHkkx esa Hkstk tkuk—

1 2 — psd ys[kd izfrfnu lk;adky fuxZr fd, x, laiw.kZ psdksa dh lacaf/kr jkf'k;ksa dk ;ksx jftLVj izi=&6 ij vafdr djds] mldh ys[kkdkj ls tkap djkdj vkSj mlds gLrk{kj ml ij djkdj leLr fcyksa dks lacaf/kr izi= ds fNfnzr nks izfr;ksa ds lkFk Øeokj uRFkh djds ys[kk vuqHkkx esa Hkst nsxkA ;fn ,d ls vf/kd psd ys[kd psd cukus dk dk;Z djrs gSa rks ys[kkdkj izfrfnu lk;adky izR;sd psd ys[kd ds izi=&6 ds vk/kkj ij fuxZr psdksa dk nSfud lkj ys[kk Hkh izi=&6 &, ij nks izfr;ksa esa cuk;sxk ftdh ,d izfr fcyksa o izi=&6 ds lkFk ys[kk vuqHkkx dks Hksth tk;xhA

ys[kk izfØ;k—

1 3 — ys[kk vuqHkkx esa ikfjr fcyksa ds lkFk izkIr gq, izi=&6 o 6 &, ds vk/kkj ij izi=&9 ds jftLVj esa izfrfnu fuxZr fd, x, psdksa dh lwph dkcZu izkslsl }kjk 3 izfr;ksa esa cuk;h tk;sxhA bl lwph esa psdksa dh dqy la;k o /kujkf'k;ksa dk nSfud ;ksx Øe'k% izi=&6 o 6 &, esa iznf'kZr ;ksxksa ls feyk fy;k tk;sxkA egkys[kkdkj dks izi=&9 ds lkFk izi=&6 o 6 &, dh izfr Hkh layXu dh tk;xhA cSad ls Hkqxrku fd;s gq, psd izkIr gksus ij muds Hkqxrku dh frfFk;ka izi=&6 esa lacaf/kr izfof"V;ksa ds lkeus vafdr dh tk;sxhA blh lwph ls ekg esa fcuk Hkqxrku gq, psdksa dh lwph rhu izfr;ksa esa cuk;h tk;sxh ftuesa ls 2 lwfp;ka egkys[kkdkj dks ekfld ys[ks ds lkFk Hkst nh tk;sxhA dkykrhr psdksa dh vuqlwph Hkh blh lwph ls cuk;h tk;sxhA

1 4 — ys[kk vuqHkkx esa cSad }kjk Hkqxrku fd, x, lHkh psd rFkk cSad LØksy vyx ls izkIr gksaxsA mudk ys[kkadu foRrh; fu;eksa ds vuqlkj fd;k tk;sxkA Hkqxrku fd, gq, psdksa dk vadu Hkqxrku lwph esa ys[kk 'kh"kZd ^8 7 0 &psDI ,.M fcYl&dks"kkxkj psd** ds vUrxZr izi=&1 0 esa psdokj fd;k tk;sxkA

1 5 — ys[kk vuqHkkx laiw.kZ Hkqxrku gq, fcyksa dks psdksa ds lwph ds lkFk izkIr gksus ij tkaap ysxk rFkk nSfud ys[kk foRrh; gLriqfLrdk [k.M 5] Hkkx&2 ds fu;ekuqlkj cuk;sxkA lHkh fcyksa dk vadu izi=&8 (Hkqxrku 'ksM~;wy jftLVj) ij Øe esa frfFk ds vuqlkj fd;k tk;sxk rFkk bldh fu;ekuqlkj rhu izfr;ka cuk;h tk;saxhA Hkqxrku dh lwph dS'k ys[kk] laØe jftLVj] mi dks"kkxkj ys[kk dh lHkh izfØ;k;sa ;Fkkor dh tk;saxhA izfrfnu ds vadu ds ckn ys[kkdkj dS'kcqd ij izekf.kr djsxk fd fnu ds fuxZr psdksa dh /kujkf'k rFkk dS'k ys[kk fey x;k gSA fuxZr psdksa ds fy;s tks izi=&9 esa nSfud ;ksx fudysxk mls ys[kk 'kh"Zkd ^8 7 0 &psDI ,.M fcYl— dks"kkxkj psd** ds vUrxZr izkflr dS'kcqd esa vafdr fd;k tk;sxkA Hkqxrku

gq, psdksa dk psdokj nSfud ys[kk izi=&1 0 ij j[kk tk;sxkA bl mpUr [kkrs ds lek;kstu ds vUrxZr izkfIr o Hkqxrku dk vUrj og /kujkf`k gksxh flds fy, psd rks fuxZr gq, ijUrq okLro esa cSad ls Hkqxrku ugha fd, x,A ekg Hkj esa fcuk Hkqxrku gq, psdksa dh lwph lek;kstu gsrq egkys[kkdkj dks Hksth tk;sxhA

1 6 — fuEukafdr vuqlwfp;ka (Schedules) ekfld ys[ks ds lkFk egkys[kkdkj dks HkstsA tk;saxs %—

(1) ekg ;k ys[kk lwph ds vUrxZr fuxZr psdksa dh lwphA

(2) ekg ;k ys[kk lwph ds vUrxZr cSad }kjk Hkqxrku fd, x, psdksa dh lwphA

(3) ekg Hkj esa fcuk Hkqxrku gq, psdksa dh lwphA

(4) dkykrhr ,oa fujLr psdksa rFkk muds LFkku esa tkjh fd, x, nksqjs psdksa dh vuqlwphA

1 7 — dks"kkf/kdkjh dks"kkxkj&psd ij gLrk{kj djus okys lHkh vf/kdkfj;ksa ds uewus ds gLrk{kj cSad dks Hkst nsxkA iz;qDr fd, tkus okyh psd&cqd esa psdksa dh la;k rFkk iz;ksxkjEHk dh frfFk lHkh cSad dks lwfpr fd;k tk;sxkA

1 8 — lHkh vkgj.k ,oa forj.k vf/kdkfj;ksa ds gLrk{kj 3 izfr;ksa esa dks"kkxkj esa vk;saxs ftuesa ls ,d&,d izfr Øe`k% fcy ikj.kfyfid ys[kkdkj rFkk dks"kkf/kdkjh ds ikL dkMsZDI fILVe ds vuq;i j[ks tk;saxsA tc rd dkMsZDI fILVe dh O;oLFkk ugha gksrh ml le; rd orZeku O;oLFkk pyrj gjsxhA

1 9 — dks"kkxkj fyfidksa }kjk izi=ksa esa izfof"V;ka MkV iu ls Hkh dh tk ldsxhA

2 0 — fofHkUu izi=ksa dks dks"kkxkj esa lqjf{kr j[kus dh vof/k vyx ls fu/kkZfjr dh tk;sxhA

izi= 1

dks"kkxkj esa fcy izLrqr djus gsrq jftLVj

frfFkpsd	psd dh	vkgj.k
la;k o	/kujkf`k	vf/kdkjh
fnukad	:0 iS0	ds
		gLrk{kj

1 2 3 4 5 6 7 8 9

izi= 2

fcy&izkfIr jlhn

dks"kkxkj dk uke..... jlhn la[;k.....

fuEukafdr fooj.k ds fcyksa dks izkIr fd;k —

Øe&la[;k	vkgj.k vf/kdkjh	ys[kk 'kh"kZd	'kq) /kujkf'k :0 iS0	lkj.k fyfid ds gLrk{kj	psd la0 o fnuk;d	psd /kujkf'k :0 iS0	izkfIrdkZ ds gLrk{kj
1	2	3	4	5	6	7	8
1	-----						
2	-----						
3							
4							
5							
6							
7							
8							
9							
10							

gLrk{kj dks"kkxkj fey&izkfIr fyfid

dks"kkf/kdkjh

—i;k psd/ vkifRr okys fey Jh.....

izekf.kr :

Ftlds gLrk{kj uhps izekf.kr gSa] dks ns nsaA

vkgj.k vf/kdkjh ds
gLrk{kj o dk;kZy; eqgjA

IEokgd ds gLrk{kj

vkgj.k vf/kdkjh ds fnukad
lfgr

gLrk{kj] inuke o dk;kZy;
eqgj

izi= 3

fey ikj.k fyfid dk okjUV jftLVj

ikj.	Øe&l	fey	vkgj.k	ys[kk	fey	ikj.k	psd	ps	/kujk	dks"kkf/k
k	a];k	dh	vf/kdkjh/Hk	'kh"k	dh	fyfid o	ys[kd	d	f" k	dkjh ds
dh		jlh	qxrku	Zd	'kq)	ys[kkd	o	la[buhf" k;Yl
frf		n	izkfIrdkZ		/kujk	kj ds	ys[kkd	;k		
Fk		la[f" k :0	buhf" k	kj ds			
		;k			iS0	;Yl	buhf" k			
							;Yl			
1	2	3	4	5	6	7	8	9	10	11

izi= 4

vkifRr okys feyksa dk jftLVj

Fk	Øe&la[;k	OkjUV jftLVj dh Øe la[;k	vkgj.k vf/kdkjh	ys[kk 'kh"kZd	fcy dh 'kq) /kujkf'k :0 iS0	Psd la[;k	/kujkf'k :0 iS0	Psd ys[kd ds gLrk{kj	ys[kkdkj ds gLrk{kj	dkS"kkf/kdkjh ds gLrk{kj	cSad ds Hkqxrku frfFk izFke f) ekg ek
1	2	3	4	5	6	7	8	9	10	11	12

izi= 6 &

fuxZr psdksa dk nSfud lkj&ys[kk

frfFk	psd ys[kd	FuxZr psdksa dh dqy la[;k	/kujkf'k :0
1	2	3	4

(1)

(2)

(3)

;ksx..

ys[kkdkj

dkS"kkf/kdkjh

izi= 7

fujLrh—r o dkykrhr psdksa ds LFkku esa tkjh gqbZ nksGjs (MqIyhdsV) psdksa dk
fooj.k

fnuka d	Øe&la[; k	vkgj.k vf/kdkj h	fujLrh— r/dkykrh r psd la[;k rFkk frfFk	/kujkf° k :0 iS0	u;s psd dh la[;k rFkk frfF k	/kujkf° k :0 iS0	gLrk{kj psd ys[kd ys[kkdkj o dks"kkf/kdkj h	fVli.k h ;fn dksbZ gks
1	2	3	4	5	6	7	8	9

izi= 8

Hkqxrku f°kM~;wy

dks"kkxkj.....

ekg.....

ys[kk 'kh"kZd.....

fnukad	okmpj la[;k	vkgj.k vf/kdkjh/Hkqxrku izkfIrdkZ	psd la[;k	Psd dh jkf°k :0 iS0	V°kalQj }kjk Hkqxrku dh xbZ jkf°k :0 iS0	okmpj dh jkf°k :0 iS0	nSfud ;ksx tks dS'k cqd esa ys tk;k x;k :0 iS0
1	2	3	4	5	6	7	8

izi= 9

ys[kk 'kh"kZd ^^8 7 0 &psDl ,.M fcYl&dks"kkxkj psDl** ds vUrxZr fuxZr
psdksa dk nSfud ;ksx jftLVj

dks"kkxkj.....

ekg.....

frfFk

Psdksa dh dqy
nSfud la;k

dqy
/kujkf'k (tk
izkflr dS'k cq
esa yh tk;xh) :0
iS0

ys[kkdkj o
dks"kkf/kdkjh ds
buhf'k;Yl

fooj.k

1

2

3

4

5

izi= 1 0

ys[kk 'kh"kZd ^^8 7 0 &psDl ,.M fcYl&dks"kkxkj psDl** ds vUrxZr Hkqxrku gq,
psdksa dk nSfud ys[kk jftLVj

dks"kkxkj.....

ekg.....

fnukad	Øe la[;k	izi=&6dh Øekad la[;k	psd la[;k	/kujkf°k :0 iS0	nSfud ;ksx :0 iS0	dks"kkf/kdkjh ds buhf°k;Yl
1	2	3	4	5	6	7

izi= 1 1

vo'ks"k psdksa dk fooj.k

fnukad

fnu ds izkjEHk esa vo'ks"k psdksa dh la[;k

fnu esa izkIr psdksa dh la[;k

;ksx..

izsf"kr psdksa dh la[;k

vo'ks"k psdksa dh la[;k

;ksx

tkapk/ psd izkIr fd;s

izkfIr fyfid ds gLrk{kj

ys[kkdkj ds gLrk{kj

izi= 1 2

ys[kkdkj dk psd&izi= jftLVj

fnuk	iwoZ	Mcy	;ks	psd	ys[kk	mi;k	fujLr	psd	cdk;k	ys[kkdkj o
ad	cdk;k	ykd	x	ys[kd	dkj ds	sx	fd;s	ys[kdksa	izi=k	dks"kkf/k
	izi=k	ls		dks	ikl	fd;s	x,	ds ikl	sa dh	dkjh ds
	sa dh	izkIr		fn, x,	vo'ks"	x,	psd	vo'ks"k	dqy	gLrk{kj
	la[;k	izi=k		izi=k	k	psdk	izi=k		la[;k	
		sa ds		sa dk	izi=ks	sa dk	sa ds		o	
		Øeka		fooj.	a dh	fooj.	fooj.		fooj.	
		d o		k	la[;k	k	k		k	
		la[;k								
1	2	3	4	5	6	7	8	9	10	11

(1 (2 (3
)))

izi= 1 2 -,

psd ys[kd dk psd izi= jftLVj

fnukad	iwoZ	psd	dqy psd	mi;ksx	fujLr fd,	cdk;k psd	psd ys[kd
	cdk;k	izi=ksa	izi=ksa	fd;s x;s	x, psd	izi=ksa dk	o
	psd	ds	dk ;ksx	psdksa ds	izi=ksa	fooj.k	ys[kkdkj
	izi=ksa	Øekad o		fooj.k	dk fooj.k		ds
	dh la[;k	la[;k tks					gLrk{kj
		ys[kkdkj					
		}kjk fn;s					
		x,					
1	2	3	4	5	6	7	8

la[;k ,– 1 – 1 2 8 8 / nl– 1 0 (2 8) &7 2

izs"kd]

Jh u`isUnz feJ]

la;qDr lfpo]

mRrj izns`k `kklul]

lsok esa

foHkkxk/;{k/ dk;kZy;k/;{k (tks f}rh; dks"kkxkj ls lEc) fd;s x, gSa)] y[kuÅÅ

y[kuÅ % fnukad 2 6 vxLr] 1 9 7 8

fo"k;:— y[kuÅ esa f}rh; dks"kkxkj dh LFkkiuk rFkk psd iz.kkyh }kjk Hkqxrku dh O;oLFkkA

foRr (ys[kk) vuqHkkx– 1

egksn;]

eq>s vkidk /;ku mijksDr fo"k;;d `kklukns`k la[;k

,– 1 – 1 9 8 1 / nl– 7 8 – 5 (8) &7 7] fnukad 2 2 tqykbZ] 1 9 7 8 dh vksj vkd`"V
djus dk funksZ`k gqv k gS ftlesa ;g dgk x;k Fkk fd psd }kjk Hkqxrku dh dk;Z
iz.kkkyh ds lacU/k esa foLr`r izfØ;k vkidks vyx ls Hksth tk;xhA jkT;iky egksn; us
izns`kh; dks"kkxkjksa ls Hkqxrku gsrq psd iz.kkyh dks vuqeksfnr dj fn;k gS tks
layXu* gSA bl iz.kkyh ds vuqlkj vkgj.k ,oa forj.k vf/kdkfj;ksa }kjk ns;dksa dks]

fu/kkZfjr jftLVj ij p<+kdj dks"kkxkj esa izLrqr fd;k tk;:xk vkSj dks"kkxkj eas Hkqxrku vkns'k ds vuqlkj 'kq) ns; /kujkf'k ds fy, psd fuxZr fd;k tk;:xkA

2 — 'kklu us bl le; layXu psd iz.kkyh }kjk Hkqxrku dh O;oLFkk dsoy y[kuÅ ds f}rh; dks"kkxkj esa ykxw djus dk fu.kZ; fy;k gS bls vU; dks"kkxkj esa ykxw djus dh cker ckn esa vkns'k tkjh fd, tk;saxsA

3 — vk'kk dh tkrh gS fd f}rh; dks"kkxkj ekg flrEcj] 1 9 7 8 ds e/; ls dk;Z djuk izkjEHk dj nsxkA vr% bl chp layXu iz.kkyh ds vUrxZr dk;Zokgh dh leLr vkSipkfjdrk;sa iwjh dj yh tk;A f}rh; dks"kkxkj ds dk;Z izkjaHk djus dh frfFk dh vkSipkfjd lwpuk vyx ls nh tk;:xhA

4 — foRrh; o dks"kkxkj fu;eksa esa vko';d la'kks/ku ;Fkkle; fd;s tk;saxsA

Hkonh;]

u`isUnz feJ]

la;qDr lfpoA

* ifj'k"V– 2 5

la[;k ,&1 &1 2 8 8 (i) /nl– 10 (28)&72, m~fnukad

izfrfyfi ftykf/kdkjh] y[kuÅ dks lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"krA

vkKk ls

xksiky izlkn vxzoky]

mi lfpoA

la[;k ,&1 &1 2 8 8 (ii) /nl– 10 (28) &72 m~fnukad]

izfrfyfi fuEufyf[kr dks Hkh lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"kr%—

1 — egkys[kkdkj] mRrj izns'k 1] 2] 3] bykgkcknA

2 — fjtoZ cSad vkQ bfUM;k] izz/kku dk;kZy;] cEcbZA

3 — Hkkjrh; LVsV cSad] iz/kku dk;kZy; cEcbZ rFkk LFkkuh; iz/kku dk;kZy;] dkuiqj/ ubZ fnYyhA

4 — Hkkjrh; LVsV cSad] gt+jrxat 'kk[kk/ v'kksd ekxZ 'kk[kk] y[kuÅA

- 5 — vk;qDr] y[kuÅ e.My] y[kuÅA
- 6 — iksLV ekLVj tujy] mRrj izns'k e.My] y[kuÅA
- 7 — lfpo jktLo ifj"kn~] mRrj izns'k] y[kuÅA
- 8 — lh0 Mh0 ,0 (ih0)] bykgcknA
- 9 — funs'kd] dks"kkxkj] mRrj izns'k] tokgj Hkou] y[kuÅA
- 1 0 — ofj"B dks"kkf/kdkjh] dks"kkxkj (izFke) o (f}rh;)] y[kuÅA
- 1 1 — lfpoky; ds leLr vuqHkkxA
- 1 2 — mi lfpo ,oa jkT; laifRr vf/kdkjh] y[kuÅA
- 1 3 — iz/kkukpk;Z] dks"kkxkj izf'k{k.k dsUnz] y[kuÅA
- 1 4 — milfpo ,oa ofj"B ys[kkf/kdkjh] bjjk psd vuqHkkx] mRrj izns'k lfpoky;A
- 1 5 — leLr ftykf/kdkjh] mRrj izns'kA

vkKk ls

xksiky izlkn vxzoky]

mi lfpoA

APPENDIX XXVI

Checking formula of main points to be kept in view by
Drawing and Disbursing Officers and responsibilities towards
Accounts works

(G. O. No. A-1-1330/X-4(1)-70 dated May 17, 1979)

[See Chapter XX, paragraph 488(3)]

la[;k ,– 1 – 1 3 3 0 / nl&4 (1) &7 0

izs"kd]

Jh u`isUnz feJ]

fo'ks" k lfpo]

mRrj izns'k 'kkluA

lsok esa]

leLr foHkkxk/;{k ,oa

izeq[k dk;kZy;k/;{k]

mRrj izns'kA

y[kuÅ] fnukad 1 7 ebZ] 1 9 7 9 A

fo" k;%– ys[kk dk;Z lEcU/kh drZO;ksa ,oa nkf;Roksa ds fu"iknu eas vkgj.k ,oa forj.k vf/kdkfj;ksa }kjk /;ku nsus ;ksX; eq[; ckrsaA

foRr (ys[kk) vuqHkkx&1

egksn;]

eq>s ;g dgus dk funsZ'k gqvk gS fd lrdZrk vk;ksx dh laLrqfr;ksa dks /;ku esa j[krs gq;s dk;kZy;ksa esa ys[kk dk;Z ds fu"iknu ds fy, vkgj.k ,oa forj.k vf/kdkfj;ksa ds iFk&izn'kZu rFkk vuqikyus gsrq ,d psfdax QkewZyk cuk;k x;k gS] tks layXu gSA jkT;iky egksn; vkns'k nsrs gSa fd layXud esa ftu ckrksa dk mYys[k fd;k x;k gS mudk vuqikyus] vkgj.k ,oa forj.k vf/kdkfj;ksaa }kjk vius dk;kZy; ds ys[kk dk;Z laca/kh drZO;ksa ,oa nkf;Roksa ds fu"iknu esa fo'ks" k :i ls /;kuiwoZd rFkk dM+kbZ ds lkFk fd;k tk;A —i;k vkgj.k ,oa forj.k vf/kdkfj;ksa dh tkudkj esa bu vkns'kksa dks rqjUr ykus dk d"V djsaA

2 — jkT;iky egksn; ;g Hkh vkns'k nsrs gSa fd tc vkgj.k ,oa forj.k vf/kdkfj;ksa ds pfj= iaftdkvksa esa okf" kZd izfo"V dh tk; rks mlesa bl ckr dk Hkh Li"V mYys[k fd;k tk; fd muds }kjk fu/kkZfjr psfdax QkewZyk dk dM+kbZ ls vuqikyus fd;k x;k gSA

Hkonh;

u`isUnz feJ]

fo'ks" k lfpo

la[;k ,&1 — 1 3 3 0 (1) / nl— 4 (1) &7 0] rn~fnukad]

izfrfyfi fuEufyf[kr dks lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"kr%—

1 — egkys[kkdkj] mRrj izns'kA bykgkckn dks i= la[;k jk0 dks0
fo0 1 / 1 / 1 &2 6 / [k.M N%/ 8] fnukad 1 7 &4 1 9 7 8 ds lanHkZ esaA

2 — funs'kd] dks"kkxkj] mRrj izns'k] 1 0 1 8] tokgj Hkou y[kuÅA

3 — leLr dks"kkf/kdkjh] mRrj izns'kA

4 — lfpoky; ds leLr vuqHkkxA

5 — lrdZrk vuqHkkx— 1 A

vkKk ls]

xksiky izlkn vxzoky]

mi lfpoA

ys[kk dk;Z laca/kh drZO;ksa ,oa nkf;Roksa ds fu"iknu esa vkgj.k ,oa forj.k
vf/kdkfj;ksa }kjk /;ku nsus ;ksX; eq[; ckrksa dk psfdax QkewZyk

1 — osru fcy

(d) bl ckr dk /;ku j[kk tkuk pkfg, fd osru fcy esa Loh—r inkas ds fy, gh osru vkgfjr
fd;k tk jgk gS rFkk izR;sd deZpkjh dk osru 'kklu }kjk Loh—r osru eku esa gh
fudkyk tk jgk gSA vLFkk;h ,oa LFkk;h vf/k"Bku ds fy, vyx&vyx osru fcy cuk,
tk;sa ,oa vLFkk;h vf/k"Bku ds osru fcy ij 'kklukns'k Hkh vafdr dj fn;k tk;A

([k) foRrh; gLr iqfLrdk] [k.M 5] Hkkx&1 ds izLrj 1 3 7 ds vuqlkj tgka osru o`f)
dk izek.k&i= vko';d gS og fcy ds lkFk vo'; yxk fn;k tk;A

(x) jktif=r vf/kdkfj;ksa ftuds osruØe dk vf/kdre 1]2 0 0 :0 ls vf/kd u gks ds osru
HkRrksa vkfn ds noksa ds lc izdkj ds fcyksa dk vkgj.k dk;kZy;k;{k mlh izdkj
djsa tSlk fd os vjktif=r vf/k"Bku dk djrs gSaA ysfdu jktif=r vf/kdkfj;ksa ds vkSj
vjktif=r vf/kdkfj;ksa ds noksa vyx&vyx fcyksa esa vkgfjr fd;s tk;saA jktif=r
vf/kdkfj;ksa ds noksa ds fcy tc rd fd dksbZ nwljk izi= fu/kkZfjr ugha fd;k tkrk
mlh izi= ij cuk;s tk;saxs ftl ij vjktif=r vf/k"Bku dk fcy cuk;k tkrk gSA bu fcyksa ds
Åij igys i`"B ij Li"V 'kCnksa esa ^^Js.kh— 2 ds jktif=r vf/kdkfj;ksa dk fcy** vo';
vafdr fd;k tk;A

(?k) ;fn osru fcy cdk;k osru ls lacaf/kr gks rks cdk;k osru fudkyus ds fy, fu/kkZfjr
izek.k&i= ;k uksV fcy dh dk;kZy; izfr esa vafdr dj fn;k tk; rkfd cdk;k osru nqckjk u
fudkyk tk ldsA ;g Hkh lqfuf'pr dj fy;k tk; fd vo'ks"k noksa ds fMVsy lsok
iqfLrdk esa Hkh izfo"V dj fn;s x;s gSaA

(M-) iqjkus vo'ks" k nkoxsa dk Hkqxrku foRrh; gLr iqfLrdk] [k.M 5] Hkkx 1 ds izLrj 7 4 vkSj 1 4 1 ds vuqlkj fd;k tk;A

(p) vodk'k osru rFkk czksdsu ihfj;M ds osru dk dydqys'ku eseksa fcy ds lkFk layXu gksuk pkfg,A eseksa ls vkgfjr fd, tk jgs osru dh iqf"V dj yh tk;A ;g Hkh lqfuf'pr dj fy;k tk; fd vodk'k vof/k vodk'k ys[ks esa ?kVk nh xbZ gSA

(N) bldk /;ku j[kk tk; fd Hkfo"; fuokZg fuf/k rFkk vU; dVksSfr;ksa ds lgh f'kM~;wy yxk;s x, gSaA ;g Hkh lqfuf'pr fd;k tk; fd Hkfo"; fuokZg fuf/k ds f'kM~;wy vfHknkrkvksa dh vn;ru lwph ls rS;kj fd;s x;s gSa vkSj Hkfo"; fuokg fuf/k [kkrk la;k osru fcyksa ds fjekdZ dkye esa uksV dj fy, x, gSaA

(t) osru fcy esa mu inksa dk osru ugha fudkyk tk jgk gS ftudk Hkqxrku izklafxd O;; ls fd;k tkrk gSA

(>) osru fcy ds lkFk tgka vko';d gS QkeZ ch0 ,e0 9 yxk gS ;k ugha \

(V) osru fcy ij gLrk{kj djrs le; vkgj.k ,oa forj.k vf/kdkjh dks mlds lkFk&lkFk QkeZ 1 1 &lh ij Hkh gLrk{kj djus pkfg,A

(B) osru vkgj.k ds mijUr mldk forj.k lacaf/kr deZpkfj;ksa esa fd;s tkus ds ckn] osru iath (Acquittance Roll) vyx ls ;k fcy dh dk;kZy; izfr ij fu;ekuqlkj j[ks tkus pkfg,A izR;sd deZpkjh }kjk Hkqxrku ysrs le; gLrk{kj ds uhps frfFk vo'; nh tkuh pkfg,A tks deZpkjh vius gLrk{kj djus esa vleFkZ gksa] muds vaxwBs ds fu'kku yxokdj muds uhps frfFk vafdr dh tkuh pkfg,A

(M) tc osru rhu ekg ls vf/kd le; ls forfjr u gks ik;s rks mldh okilh dks"kkxkj esa dj nh tkuh pkfg,A

(<) vkgj.k ,oa forj.k vf/kdkjh }kjk osru Hkqxrku dk izek.k&i= fcy dh dk;kZy; izfr esa] osru iath dks ns[kdj nsuk pkfg,A

2 — izklafxd O;; fcy— izklafxd O;; fcy ds vkgj.k ds flyflys esa fuEu ckrksa ij fo'ks" k /;ku fn;k tkuk pkfg,%—

(d) vkgj.k fu/kkZfjr izi= ij fd;k tk jgk gS vFkok ughaA bl lacaf/k esa foRrh; gLriqfLrdk [k.M 5] Hkkx&1 ds lacaf/kr fu;eksa dks /;ku esa j[kk tkuk pkfg,A

([k] izklafxd en esa rHkh /ku vkgfjr djuk pkfg, tefd mlds Hkqxrku dh rqjUr vko';drk gks vFkok /ku LFkkbZ vfxze ls O;; gks pqdk gksA

(x) okmpj fu;ekuqlkj cus gksus pkfg,A

(?k) vkgj.k ,oa forj.k vf/kdkjh dks ;g ns[k ysuk pkfg, fd izklafxd en esa tks /ku vkgfjr fd;k tk jgk gS og fofu;ksx (,izksfiz;s'ku) ds vUrxZr gS vFkok ugha vkSj vkgfjr fd, tk jgs /ku ds fy, vk;&O;;d esa mfpr /kujkf'k dk izkfo/kku gS vFkok ughaA

(M) [kpsZ dh Loh—fr fu;ekuqlkj izkIr dj yh xbZ gS] bldk /;ku j[kk tk;A

(p) tks okmpj fcy ds lkFk layXu fd, tk jgs gSa mu ij Hkqxrku vkns'k fu;ekuqlkj fy[kk x;k gS vFkok ugha vkSj fcy ij foYM ,.M dSfUIYM dh eksgj yxh gS vFkok ugha ;g ns[k fy;k tkuk pkfg,A

(N) 1]0 0 0 :0 ls vf/kd ds lc ckmpj fcy ds lkFk layXu gksuk pkfg, vkSj mlls de /kujkf'k ds ckmpj dk;kZy; esa lqjf{kr j[ks tkus pkfg,A

(t) izklafxd fcy esa ftu&ftu enksa dk vkgj.k fd;k tk jgk gS] muls lacaf/kr ckmpj ns[kus ds mijkUr gh izklafxd fcy vkjg.k ,oa forj.k vf/kdkjh }kjk gLrk{kfjr fd;k tkuk pkfg,A

(>) QkeZ ch0 ,e0&9 tgka vko';d gS fcy ds lkFk layXu gS] ;g lqfuf'pr dj fy;k tk;A

(V) izklafxd fcy dk feyku izklafxd fcy jftLVj ls djuk pkfg;s tks QkeZ 1 3 ij foRrh; gLriqfLrdk [kaM 5] Hkx&1 ds iSjk 1 7 3 ds varxZr j[kk tkrk gSA

(B) vkgj.k ,oa forj.k vf/kdkjh dks ;g lqfuf'pr djuk pkfg, fd izklafxd O;; gsrq tks /ku vkgfjr fd;k x;k gS] mldk Hkqxrku lacaf/kr Hkqxrku izkIr drkZvksa dks le; ls dj fn;k x;k gS rFkk muls Hkqxrku izkIr djus dh jlhn izkIr dj dk;kZy; esa lqjf{kr j[kh x;h gS vFkok ughaA

(M) ,sls izklafxd fcy ftudk izhvkfMV gksuk gS rqjUr gh egkys[kkdkj dk;kZy; dks izsf"kr fd;s tk;saA foRrh; o"kZ ds vUr rd bUgsa jksds u j[kk tk;A

3 — ;k=k HkRrk fcy

(d) fcy fu/kkZfjr izi= ij vkgfjr fd;k tkuk pkfg,A

([k) vkgj.k ,oa forj.k vf/kdkjh dks ;g lqfuf'pr dj ysuk pkfg, fd tks ;k=k HkRrk fcy vkgfjr fd;k tk jgk gS og lEcfU/kr deZpkjh dks ns; gS] fcy ;k=k lefIr ds fnukad ls ,d o"kZ ds vUnj gh nkosnkj }kjk izLrqr fd;k x;k gS] orZeku Loh—r njksa ij vk/kkfjr gS rFkk mlesa ls ;fn dksbZ ;k=k HkRrk vfxze Loh—r fd;k x;k gks rks mldk lek;kstu dj fy;k x;k gS vFkok ughaA

(x) IHkh ;k=k HkRrk fcyksa ij lacaf/kr deZpkfj;ksa ds fnukad lfgr gLrk{kj uksV gksus pkfg;s rkfd izLrqr djus dh frfFk lqfuf'pr dh tk ldsA

(?k) tks ;k=k HkRrk fcy ,d o"kZ ds ckn izLrqr fd;s tk;sa mUgsa u rks Lohdkj fd;k tk; vkSj u gh egkys[kkdkj dks Hkstk tk;A

(M-) tgka ij okgu HkRrk ns; gS ;g lqfuf'pr dj ysuk pkfg;s fd lacaf/kr deZpkjh us lkekU; fu/kkZfjr lhek ds vkxs ;k=k dh gSA

(p) ;g tkap dj ysuk pkfg;s fd ljdkjh deZpkjh dks dksbZ fQDIM ;k=k HkRrk ugha fn;k tkrk gSA

(N) ;k=k HkRrk fcy dk psd jftLVj Bhd ls dk;kZy; esa j[kk tk jgk vFkok ugha ;g ns[k fy;k tk;A mudh izfof"V 1 1 &lh0 jftLVj esa dh tk;A

(t) vkgj.k ,oa forj.k vf/kdkjh dks fcy gLrk{kfjr djrs le; psd jftLVj ij gLrk{kj djus pkfg;s vkSj ;k=k HkRrk laca/kh mu lHkh fu;eksa dk ikyu djuk pkfg, tks foRrh; gLriqfLrdk] [kaM 3 esa fn;s x;s gSaA

4 — jksdM+ cgh (dS'k cqd) — fcyksa dks cukus rFkk mudh tkap djus fd fy;s mijksDr eksVh&eksVh ckrksa dks /;ku esa j[kus ds vfrfjDr vkgj.k ,oa forj.k vf/kdkfj;ksa dks fofHkUu fcyksa }kjk vkgfjr dh xbZ /kujkf'k dks ys[kksa eas fy;s tkus ds fo"k; esa Hkh dqN vko';d ckrksa ij O;fDrxr /;ku nsuk pkfg;sA dk;kZy; dh jksdM+ cgh esa vkgfjr fcyksa dh /kujkf'k vkgj.k ds rqjUr ckn n'kkZ;h tkuh pkfg;sA jksdM+ cgh ds j[k&j[kko ds fo"k; esa fuEu ckrsa /;ku nsus ;ksX; gSa%—

(d) ,d dk;kZy; esa leLr ljdkjh ysu&nsu ls lacaf/kr ,d gh jksdM+ cgh j[kh tkuh pkfg;sA

([k) jksdM+ cgh dk iz;ksx fd;s tkus ls igys vkgj.k ,oa forj.k vf/kdkjh dks ml ds i"Bksa dks x.kuk djds ml ds 'kq; esa i"B dh x.kuk izek.kd gLrk{kjh ds vUrxZr nsuk pkfg;sA i"Bksa ij ;fn la;k u Nih gks rks mudks fy[kuk pkfg;sA

(x) ubZ jksdM+ cgh esa iqjkuh jksdM+ cgh ls tks /kujkf'k ykbZ tkrh gS (dSjsM vksoj) ml ds fy;s ubZ jksdM+ cgh esa ,d izek.k&i= vkgj.k ,oa forj.k vf/kdkjh ds gLrk{kjksa ds vUrxZr fy;k tkuk pkfg;s fd iqjkuh jksdM+ cgh ls lgh /kujkf'k ubZ cgh esa ykbZ xbZ gSA

(?k) jksdM+ cgh jkst+kuk Hkjh vkSj cUn dh tkuh pkfg;sA ;fn fdlh fnu ysu&nsu u gks rks ml fnu dk fglke j[kuk vko';d ugha gSA jksdM+ cgh cUn djus ds mijUr vkgj.k ,oa forj.k vf/kdkjh dks mlh fnu ;k ml ds nwljs fnu mldh tkap lacaf/kr fcyksa] jlhn cfg;ksa rFkk okmpjksa dh lgk;rk ls dj ysuh pkfg;s vkSj mls gLrk{kfjr djuk pkfg;sA vkgj.k ,oa forj.k vf/kdkjh dks ;g lqfuf'pr dj ysuk pkfg;s fd tks Hkh izfof"V;ka jksdM+ cgh esa dh xbZ gSa] muesa lacaf/kr dkxtkr muds }kjk ns[k tkr gSaA

(M-) ekg ds vUr esa ekfld vo'ks" k jksdM+ cgh esa vkgj.k ,oa forj.k vf/kdkjh ds gLrk{kj ds vUrxZr HkkSfrd IR;kiu dj mldk izek.k&i= vafdr djuk pkfg;sA ;g /;ku jgs fd ekg ds vUr ds vo'ks" k ds iw.kZ foaj.k jksdM+ cgh esa ekg ds vUr esa ns fn;s tk;A tks esa vfrfjDr j[kh x;h gksa] muds lEeq[k muds vkgj.k dh frfFk Hkh fy[kh tkuh pkfg;s rkfd vkgj.k vf/kdkjh dks ;g Kkr gks lds fd os esa dc ls dk;kZy; esa vforfjr iM+h gqbZ gSaA

(p) vkgj.k ,oa forj.k vf/kdkjh dks ;g lqfuf'pr dj ysuk pkfg;s fd [ktkUph ds gkFk esa vo'ks" k /kujkf'k mldh fu/kkZfjr tekur ls vf/kd rks ugha gSA ;fn fdlh fnu ,slk gks rks ml fnu dS'k psLV dh pkHkh vkgj.k ,oa forj.k vf/kdkjh dks Lo;a vius ikl j[kuh pkfg;s vkSj bl dk;Zokgh ds fy;s ,d fVIi.kh jksdM+ cgh esa vafdr dj ysuh pkfg;sA

(N) jksdM+ cgh esa] dkaV&NkaV djuk] vksoj jkbfVax djuk] bjsftax vkfn ugha djuk pkfg;sA vkgj.k ,oa forj.k vf/kdkjh dks bl ckr dk /;ku j[kuk pkfg;s fd tks deZpkjh jksdM+ cgh dk j[k&j[kko djrk gS] mlds }kjk mlesa dkaV&NkaV] vksoj jkbfVax] bjsftax ugha fd;k tkrk gS vkSj ;fn ,slk fd;k tkrk gS rks mlds fo" k; esa vkgj.k ,oa forj.k vf/kdkjh dks vafdr dh xbZ /kujkf'k dh tkap lacaf/kr vfHkys[kksa ls Lo;a dj ysuh pkfg;sA

(t) tks cSad M'k¶V dk;kZy; esa izkIr gksrs gksa vFkok dk;kZy; ls ckgj Hksts tkr gksa] mudk vadu laca/kh fu;eksa ds vuqlkj jksdM+ cgh esa yky L;kgh ls vo'; djuk pkfg;sA

(>) jksdM+ cgh ds jksdM+ LeEHk (Money Columns) ds ;ksx dh tkap vkgj.k ,oa forj.k vf/kdkjh dks jkst+kuk Lo;a dj ysuh pkfg;sA

(r) vkgj.k ,oa forj.k vf/kdkjh dks pkfg;s fd dks"kkxkj ls QkeZ ch0 ,e0&9 izkIr gksus ij og jksdM+ cgh ls mudk feyku dj ysA iwoZ ekg esa ftrus Hkh vkgj.k fd;s x;s gksa mudk feyku ch0 ,e0&9 ls djuk pkfg;s vkSj ;fn dksbZ =qfV ikbZ tk; rks mldk fuokj.k dks"kkxkj ls ijke'kZ djus ds i'pkr~ rqjUr dj ysuk pkfg;sA ;fn fdlh en dk ch0 ,e0&9 izkIr u gqvk gks rks mu enksa ds vkgj.k dk feyku dks"kkxkj vfHkys[k ls djuk lqj{kk dh n`f"V ls okaNuh; gksxkA

(Fk) vkgj.k ,oa forj.k vf/kdkjh dks ;g lqfuf'pr dj ysuk pkfg; fd tks /ku vkgfjr fd;k x;k gks mldk Hkqxrku lacaf/kr Hkqxrku izkIrdkZvksa dks 'kh?kzkfr'kh?kz dj fn;k tk;A tgka rd gks lds dk;kZy; ds dS'k psLV esa de ls de /ku j[kk tk;A

(n) ;fn dk;kZy; esa izkIr;ka fdlh eghus esa 1]0 0 0 :0 ls vf/kd dh gks tk; rks vkgj.k ,oa forj.k vf/kdkjh dks pkfg;s fd os dks"kkxkj ls mudh ,d lwph izkIr dj ysA vkSj mudk feyku viuh jksdM+ cgh ls dj ysA

(/k) ns;dksa ij isbZt fMLpktZ Vw nh cSad vkj V^ast+jh gLrk{kfjr djus ds mijUr mUgsa jksdM+ ds leku le>uk pkfg;sA ,sls ns;dksa dks fdlh ft++Eesnkj O;fDr ftudh ifjHkk"kk foRrh; gLr iqfLrdk [kaM 5] Hkx&1 ds ifj'k"V- 1 7 esa nh xbZ gS]

dks gh Hkqxrku izkIr djus ds fy;s lkSaiuk pkfg,A ftl deZpkjh dks ,sls ns;d lkSais tk;sa mlds gLrk{kj foRrh; gLr iqfLrdk [k.M 5] Hkx&1 ds iSjk 4 7 &, esa fn, x;s izi= ij ys fy, tk;sa vkSj le; le; ij mldh tkap vkgj.k ,oa forj.k vf/kdkjh }kjk dh tkuh pkfg,A

(u) vkgj.k ,oa forj.k vf/kdkjh dks jksdM+ cgh tkaprs le; izkfIr&lkbM esa dk;kZy; esa udn izkfIr;ksa dh izfof"V;ksa dk feyku lacaf/kr izkfIr jlhn ls djuk pkfg;s vkSj ;g lqfuf"pr dj ysuk pkfg, fd ftl fnu dh jksdM+ cgh dh os tkap dj jgs gksa] ml fnu tks Hkh udn /kujkf"k dk;kZy; esa izkIr gqbZ gks] mu lHkh dh izfof"V;ka jksdM+ cgh esa vafdr dj yh xbZ vkSj izfof"V;ksa ds lEeq[k jlhn la[k;vafdr dj nh xbZ gSA jlhnksa ij vkgj.k ,oa forj.k vf/kdkjh }kjk mldh izfof"V jksdM+ cgh esa fd, tkus gsrq izfof"V ^^bUVMZ bu Vw dS" k cqd** dj nh tk;A tc dksbZ jlhn cqd iwjh gks tk; rks mldh tkap dj ;g izek.kd tkjh fd;k tk; fd bl jlhn cqd ds lHkh izfri.kksZ dks izkfIr;ksa dks ys[kksa esa ys fy;k x;k gSA

APPENDIX XXVII

[See paragraph 508]

SCHEME FOR PAYMENT OF PENSIONS OF UTTAR PRADESH GOVERNMENT PENSIONERS BY PUBLIC SECTOR BANKS

(As amended up to March, 1983)

1. INTRODUCTION

THE following paragraphs lay down the procedure to be followed in the matter of disbursement of pension through authorised Public Sector Banks (hereinafter referred to as P. S. Bs.). The Scheme will cover all State Pensioners including All India Service Officers of the State Cadre whether they retire from a post under the State Government or under the Central Government and such other pensioners whose pensions are debitable to the Consolidated Fund of the State. Existing State pensioners who are draw-wing their pension from the treasuries in the Uttar Pradesh, will be given an option to continue to draw their pension from the treasury or to draw pension from any P. S. B. branch. Employees retiring on or after the date from which the scheme is introduced will likewise have the choice to draw their pension from a Treasury or any branch of the authorised P. S. B. in the State.

The pensioners of other State Governments including pensioners in receipt of family pension who are drawing pension from any Treasury/Sub-Treasury in Uttar Pradesh or want to draw pension in Uttar Pradesh shall also be covered by the

Scheme, provided the Scheme for payment of pensions through Public Sector Banks is in force in that State in respect of its own pensioners and the facility is extended to pensioners of the Government of Uttar Pradesh drawing or wishing to draw pension in that State.

Note—The scheme applies to payment of pension but does not apply to payment of death-cum-retirement gratuity or to other single payments like exgratia or compassionate allowances for which payments will continue to be made by the Treasury.

2. Pension payments will be automatic, no bill will be required to be submitted. The amount of monthly pension will be credited by the paying branch, selected by the pensioner, to his individual Savings/Current account on the last working day of the month to which the pension relates except in the case of pension for the month of March which shall be paid on or after the first working day of the succeeding month. Every pensioner availing of this facility will open Savings/Current account in his name unless he is already having one.

The account of a pensioner to which his pension is credited should not be allowed to be operated upon by another person by virtue of a power of attorney executed in his favour. In case the pensioner is already having an account and has authorised a power of attorney holder to operate on it as his agent, he should be asked to open a new account in his/her sole name or revoke the mandate in favour of the attorney before the pension is credited to such an account.

Pension will not be paid in cash or through a 'joint' or an 'either or survivor account'.

3. The procedure to be followed at the various stages of the transfer of pension payment work to P. S. Bs., and for the accounting of pension payments is outlined in the following paragraphs:

Initial Action

4.1 Public Sector Banks—Public Sector Banks mentioned in Annexure 'A' have been authorised to disburse civil pensions of the Uttar Pradesh Government. Each bank will immediately nominate a link branch at the headquarters of each district for co-ordinating the work connected with the disbursement and accounting of pension payments by its various branches in the district. The name and address of the link branch will be communicated by February 1, 1979 to the district Treasury Officer concerned and also to the Accountant General in whose jurisdiction treasury falls together with a complete list of other branches in the district and their addresses.

The Public Sector Banks shall indemnify the Uttar Pradesh Government against any wrong payment or over-payment which may be made to the pensioners by executing an indemnity bond in the prescribed Form.

4.2 Treasury—All treasuries and sub-treasuries in the State will take immediate action for renewal of the disbursers' half of the pension payment orders (P. P. Os.) of State Pensioners under their payment, whenever such P. P. Os. are torn or mutilated or exhausted. This action should be completed by February 15, 1979.

On receipt of information regarding link branch and other branches of P. S. Bs., referred to in paragraph 4.1. above, the District Treasury Officer will send by February 15, 1979 a copy of the special seal of the treasury together with his specimen signature (counter-signed by Manager, State Bank of India) to the Manager/Agent of the link branch of each Public Sector Bank by name under registered cover.

4.3. Pensioner—The existing pensioners desirous of drawing their pension from a Public Sector Bank Branch will apply to the Treasury Officer/Sub-Treasury Officer from whom they are receiving pension on or after 1st February, 1979 in the form at Annexure 'B' in duplicate.

The Pensioners may, in their own interest, draw pension for February, 1979 and apply for transfer thereafter.

Applications received up to 15th of month will be processed for payment of the pensions pertaining to that month (payable on the first proximo) at the selected branches of the Public Sector Banks. In the case of applications received after 15th of the a month, payment of pension pertaining to that month at the selected P.S. B. branch may be delayed by a few days because of time lag in transit of the P. P. Os.

Future pensioners will indicate their option in the application for pension.

5. The preparatory work indicated in paragraphs, 6 and 7 below should be completed by 25th of February, 1979 by the treasuries and by the last date of the February, 1979 by P. S. Bs. so as to facilitate commencement of pension payments for the month of February, 1979 onwards (and payments of undrawn arrear; if any) by the Public Sector Banks.

TRANSFER OF P. P. OS BY DISTRICT TREASURY OFFICERS TO LINK BRANCH

6. In the case of applications received at a sub-treasury, the Sub-Treasury Officer, shall, on receipt of the option immediately forward both the copies of the application, together with the disbursers' half of the P. P. O. to the District Treasury Officer keeping a note in remark's column of the Register of pension

payment order maintained in Form 51 of the Financial Handbook Volume V, Part II.

6.1. The option applications (original copy) of the pensioner received by District Treasury Officer, directly or through the Sub-Treasury Officer as mentioned in the preceding paragraph, shall be sent by him, under his special seal and together with disbursers' half of the P. P. O. to the nominated link branch of the Public Sector Bank under intimation to the Accountant General; the documents will be sent to the link branch through a messenger or under registered cover. Simultaneously, the pensioner will be advised to approach the Public Sector Bank branch specified in his application for receiving future pension payments. A copy of the disburser's half of the P. P. O. will be kept in the Treasury and payment entries will be noted under initial of Treasury Officer as is done in case of pension paid at sub-treasuries.

6.2. While forwarding the above documents to the link branch, the month up to which the pension was paid by the treasury/sub-treasury, and the month from which pension payment is to be arranged by the Public Sector Bank Branch will be clearly indicated. Applications received by the treasury/sub-treasury up to the 15th of a month should be forwarded by the District Treasury to the link branch of the concerned Public Sector Bank latest by the 25th of that month to facilitate commencement of pension payment by the Public Sector Bank paying branch on the 1st of the next month.

6.3. In respect of new pensioners, the Accountant General, while issuing the P. P. O. to the District Treasury Officer will mention on the P. P. O. itself the particular, branch of the Public Sector Bank from which the pensioner has opted to draw the pension. In these cases the Treasury Officer will forward both the halves of the P. P. O. to the link branch of the Public Sector Bank.

6.4. Each District Treasury will make a note in respect of pension payment orders transferred by it to the link branch of each Public Sector Bank (including P. P. Os. received from a sub-treasury for such transfers) in 'Remarks' column of the register of pension payment order maintained in Form 51 of Financial Handbook Volume V, Part II. The particulars of pension payment orders will simultaneously be noted in a register to be maintained in form as per Annexure 'G' under attestation of the Treasury Officer. If necessary, the particulars may be noted on separate pages for different branches linked to a link branch of a Public Sector Bank.

TRANSMISSION OF P. P. Os. BY LINK BRANCH TO PAYING BRANCH OF P. S. B.

7. The Public Sector Bank will maintain at the nominated link branch a register in the form prescribed in Annexure 'C' to serve as an index of the pension payments authorised to be made by the Public Sector Bank in the District.

7.1. On receipt of documents from the district treasury as indicated in paragraphs 6.1 to 6.3 above, the link branch will verify the special seal and the specimen signature of the Treasury Officer received under paragraph 4.2 and on record with the link branch.

7.2. The documents received from the Treasury Officer viz., the disbursing officer's half of the P. P. O. (both portions in the case of new pensioner) and the original option application of the pensioner will thereafter be immediately forwarded by the link branch to the particular branch specified by the pensioner, hereafter referred to as the paying branch.

FUNCTIONS OF PAYING BRANCH

8. On receipt of documents from the link branch as indicated above and before commencing payment of pension, the paying branch will—

(i) immediately address the pensioner through a letter as in Annexure BB to appear at the branch along with the documents mentioned therein.

(ii) obtain an undertaking (it need not to be on a stamped paper) from the pensioner that excess payment credited to his/her account, due to delay in receipt of any material information or any bonafide error, can be recovered by the Bank, and

(iii) obtain, in the case of a new pensioner, specimen signature or thumb-impression, as the case may be, in the space provided for the purpose in the disbursing officer's portion of the P. P. O. and hand over pensioner's portion of the P. P. O. to him/her after tallying the specimen signature/thumb impression so obtained with that received with the P. P. O.

8.1. The process of identification has been laid down in paragraph 515 of Financial Handbook, Volume V, Part II. This comprises checking of the signature of the pensioner with that available on the disbursing officer's portion of the P. P. O. and resemblance with the pensioner's photograph thereon. A new pensioner has also to produce his personal copy of letter of the Accountant General forwarding the P. P. O.

8.2. Such personal identification of the pensioner will be only for the first payment of pension at the paying branch.

8.3. No bill will be required to be submitted by the pensioner for drawing pension at the paying branch. The pension will be paid by the paying branch, after

deduction of Income-tax, vide paragraph 8.4. below by credit to the Savings/Current account of the pensioner with the paying branch. Pension will not be paid in cash or through a 'joint' or 'either' or survivor account. The paying branch will credit the pensioner's account for the net amount of the pension payable for the month on the last working day of the month to which the pension relates except in the case of pension for the month of March which shall be credited on or after the first working day of April; if, in exceptional cases, the pension payment could not be credited as above, it must be ensured that it is credited as soon thereafter as possible, and in any case not later than the 7th of the month following the month for which pension is due."

"NOTE—The term 'working day' shall have the same meaning as given in note 1 below paragraph 97 of Financial Hand book, Volume V, Part I as amended vide correction slip no. 476, dated 26.4.1976. Thus, where the last working day of the month happens to be a bank holiday, the paying branch may credit the pensioner's account, with the net amount of pension payable, on the preceding working day".

8.4. The paying branch will be responsible for deduction of income-tax at source from the pension payments in accordance with the rates prescribed from time to time. Where such deductions are made, the paying branch will issue to the pensioner, in April each year, a certificate of tax deducted, in the form prescribed in the Income Tax Rules.

8.5. The paying branch will maintain a detailed record of pension payments made by it from time to time in the form prescribed in Annexure 'D'. Every payment will also be entered on the disburser's portion of P. P. O. and authenticated by the authorised officer of the paying branch.

8.6. The scrolls will be prepared by the paying branch in quadruplicate in the form prescribed in Annexure 'D' except where paying and link branch is the same. In the latter cases, only three copies would be prepared.

The paying branch will send advice of the pension payments to its link branch by 10th of each month, the certificate of payment being recorded on the advice itself. One (Last) copy of the scrolls will be retained by the paying branch for its own record and the remaining copies of the scrolls along with the certificates to be submitted by the pensioners under paragraph 13 below will be sent along with pension payment advice to the link branch.

FUNCTIONS OF THE LINK BRANCH

9. On receipt of the payment advices and first three copies of the scrolls along with the necessary supporting documents from all the paying branches in the district, the link branch will send, by the 15th of each month, first two copies of the scrolls and the supporting documents along with a summary sheet and a duly stamped receipt

acknowledging receipt of the amount from Government on behalf of the pensioners, to the State Bank of India transacting Government business at the district headquarters. The triplicate copy of the scrolls and the payment advices received from the paying branches will be retained by the link branch.

REIMBURSEMENT TO P. S. B. AND SUBSEQUENT ACTION

10. On receipt of the scroll etc from the Public Sector Bank Link Branch, the State Bank of India shall check the scroll to ensure that it is complete in all respects and is accompanied by the relevant certificates in respect of each payment included therein. Thereafter the net amount of pensions disbursed by the Public Sector Bank will be reimbursed to the Public Sector Bank by debit to the Uttar Pradesh Government Account. A copy of the debit advice together with both the copies of the scrolls and other supporting documents received from the link branch will be sent by the State Bank of India to the District Treasury Officer.

NOTE—The branch of the State Bank of India from which the link branch would claim reimbursement will be the one dealing with the treasury which transferred P. P. O. to the Public Sector Bank.

11. The Treasury Officer will check the correctness of the totals while making entry of payments on the copy of P. P. Os. (Disburser's half) and thereafter incorporate the transactions in his accounts to be submitted to the Accountant General along with the original first copy of the scrolls and related documents. The duplicate copy of the scrolls will be retained in the district treasury.

11.1. The Treasury Officer will be responsible for accounting of gross pensions and deductions towards income-tax while rendering the treasury accounts to the Accountant General.

12. On receipt of the Treasury accounts, the Accountant General will adjust the transaction in the usual manner.

CERTIFICATE TO BE FURNISHED BY THE PENSIONERS

13. Life Certificate—The pensioner would be required to furnish a life certificate once a year in the month of November in the form prescribed in Annexure 'E (I)'. Officers of the Public Sector Banks or Reserve Bank of India are authorised to give life certificate for this purpose in addition to the officers mentioned in paragraph 518 of Financial Handbook, Volume V, Part II.

13.1. (a) Non-employment certificate—Retired State Service Class I Officers and All-India Service Officers retiring from State Government are required to furnish a declaration in May and November, each year, in the form prescribed in Annexure 'E (II)' about acceptance/non acceptance of commercial employment within two years from the date of their retirement and also about acceptance/non-acceptance of any employment under any Government outside India.

In cases where the commercial employment (within two years from the date of retirement) /employment under a Government outside India has been accepted without obtaining Government's approval, the paying branch will seek Government's Orders through the District Treasury Officer before making further pension payments.

13.1. (b) Every pensioner who opts to draw his pension through Public Sector Bank will give undertaking to the paying branch of the Public Sector Bank that he would report the event of his employment in a Government establishment or an establishment paid from a Local Fund, as soon as it occurs. Immediately on receipt of such report from the pensioner the paying branch will seek Government's orders through the District Treasury Officer before making further pension payments.

13.2. Non-marriage/Re-marriage certificate—In the case of widow recipients of family pension, the certificate of remarriage in Annexure 'E' (III) will not be necessary. An undertaking would be obtained from the widow that she will report such an event to the pension disbursing office promptly.

The other recipients of family pension (a widower or unmarried daughter), is required to furnish once a year in December a certificate prescribed in Annexure E (III).

TRANSFER OF PENSIONS

14. Applications for transfer of pensions may fall under any of the following categories:

(i) transfer from one paying branch to another of the same Public Sector Bank at the same station or in the same district; or

(ii) transfer from one place to another in a different district.

14.1. Requests falling under category (i) above may be entertained by the Public Sector Bank itself. The paying branch will indicate, on the disburser's portion of the P. P. O. the month up to which the payment has been made and will thereafter return the disburser's portion of the P. P. O. to the link branch. On receipt, the link branch will make necessary entries in the register maintained by it in the form in

Annexure 'C' forward the P. P. O. (disburser's portion) to the other paying branch, under intimation to the district treasury, for making future pension payments.

14.2. In a case falling under (ii) above, the paying branch will after collecting pensioner's copy of P. P. O. return through its link branch, both the portions of the P. P. O. to the district treasury officer indicating the month up to which pension payment has been made. On receipt, the district treasury officer will take necessary action for payment of the pension at a branch of a Public Sector Bank or the Treasury/Sub-treasury, as per pensioner's request.

14.3. To avoid the risk of over payment at the time of transfer, the following certificate may be recorded on the P. P. O. by the paying branch of the Public Sector Bank:—

"Certified that payment of pension up to month ofhas been made and that this P. P. O. consists ofcontinuation sheets for recording disbursement".

14.4. Except as provide for above, the transfer of a pension from one payment point to another will not ordinarily be permitted.

RELIEF TO PENSIONERS

15. Whenever any additional relief on pensions is sanctioned by Government, adequate number of copies of the orders sanctioning this payment along with the ready reckoner relating thereto will be sent by the Uttar Pradesh Government direct to the Central Offices and Regional/Local Head Offices of Public Sector Banks. These offices will in turn make immediate arrangements for supplying copies of these orders to their respective paying branches say within ten days for implementation. Each paying branch will promptly determine the revised rates of relief on pensions payable to the Uttar Pradesh Government Pensioners under its payment. The calculations of these rates applicable to individual pensioners would be made as in Annexure-H and these will be noted in disburser's portions of the P.P.Os. along with their effective date(s) under the attestation by the Branch Manager or Incharge before commencing payment of relief at these rates to the pensioners, together with arrears, if any, due to them on this account. Copies of orders along with the ready-reckoner will also be forwarded to Reserve Bank of India.

15.1 The statement showing the calculations of the revised rates (Annexure H) will be prepared in quadruplicate. First three copies thereof will be sent by the paying branch to the concerned Treasury Officer (through its link branch) for verification and return, the fourth being retained by it as an office copy. The Treasury Officer will immediately check the calculations shown in the statement and, wherever necessary, indicate, in all the three copies, the correct revised rates of additional relief in 'Remarks' column of the statement under his attestation. He will return the

original copy of the statement duly checked and attested by him to the paying branch through the link branch within two weeks of its receipt. The duplicate copy will be sent by him to the Account General while the triplicate, would be retained for his record. The corrections, if any, indicated by the Treasury Officer in the 'Remarks' column of the verified statement will be noted urgently by the link branch in its related records and it will then pass on that statement to the paying branch for similar action being taken in respect of the disburser's portions of the PPOs and other concerned records. Thereafter the paying branch will take steps to make subsequent payments to the pensioners at the revised and verified rates and adjust any over/under-payment already made by it on the basis of the revised rates initially adopted for payment as per para 15 above.

15.2 Whenever a paying branch is unable to work out the rates and process the payments arrear according to paras 15 and 15.1 above due to payment of relief arising under old orders which may not be available or in cases where the instructions received are found to be vague or liable to different interpretation, it will prepare a statement in the same form as in Annexure H, but leaving blank Cols. 8 and 9 thereof and send it immediately to the Treasury Officer (through the link branch) for calculating the revised rates of additional relief. The Treasury Officer will work out these rates and fill in Cols. 8 and 9 in all the three copies under his attestation. He will, within two weeks, return the original statement to the paying branch through the link branch, and send the duplicate to the Accountant General, keeping the triplicate for office record. The link branch will transmit, urgently the statement bearing the revised rates to the paying branch after noting the same in its related records. On receipt of the completed statement, the paying branch will also note these revised entitlements in the disburser's portions of the PPOs under the attestation of the Branch Manager or Incharge and proceed with the payment of relief to the pensioners at the revised rates, including arrears if any, payable to them on that account.

15.3. The enhanced entitlement arising from the sanctioning of additional relief and their effective date(s) may be entered by the paying branch in the pensioner's portions of the PPOs, at their request, only after the same are verified/intimated by the Treasury Officer.

15.4. Each link branch will be responsible for ensuring that—

(a) copies of the orders sanctioning additional relief have actually been received by their paying branches; and

(b) payment of additional relief at the revised rates to the pensioners has been commenced by them without any undue delay.

They will also take up with the Treasury Officer cases if any, where the verification or intimation of entitlement of relief at the revised rates has been

delayed for more than one month; cases involving delays exceeding three months will be brought to notice of the Accountant General for taking appropriate remedial action with a copy to the Finance Department, Uttar Pradesh Government.

COMMUTATION OF PENSIONS

16. In the case of commutation of a pension, in payment through Public Sector Bank, being sanctioned, the following procedure will be followed for its payment and amendment of the P. P. O.

16.1. On receipt of communication from the Accountant-General sanctioning commutation and indicating the revised rate of pension payable after commutation, the Treasury Officer will forward it, under his seal, to the paying branch through the link branch of the Public Sector Bank for arranging payment. On receipt of the authority, the paying branch will—

- (i) arrange immediately payment of the commuted portion of the pension and indicate in the related payment scroll against this item of payment the Accountant General's letter of authority;
- (ii) enter the date of commutation payment and the date from which the reduced pension is payable (as indicated in the commutation sanction) in the disburser's portion of the P. P. O. (as well as on the pensioner's portion of the P. P. O. at the earliest opportunity);
- (iii) commence payment of reduced pension and simultaneously arrange recovery of excess payment made, if any, to the pensioner; and
- (iv) advise the Treasury Officer through link branch the date on which payment of pension was made and the date from which payment of reduced pension has commenced.

The link branch will also make appropriate entries in its records on the basis of such intimation.

ARREARS OF PENSION ON DEATH OF PENSIONER

17. Pension can be drawn for the day of the pensioner's death. On death of a pensioner the paying branch will receive death certificate of the pensioner and work out any arrears due to the deceased or over-payment, if any, made to him. It will immediately take action to, recover the over payments from the deceased's account for which Public Sector Banks would have obtained an undertaking from the pensioner as provided in paragraph 8(ii) above. For payment of any arrear to the heir of the deceased pensioner, the Public Sector Bank will seek instructions of the Accountant General through the Treasury

FAMILY PENSIONS

18. The P. P. Os. issued by the Accountant General indicate the entitlement in respect of family pension to the widow/husband consequent on the death of the pensioner. The Treasury Officers are authorised to commence payment of family pension on receipt of death certificate of the pensioner and the application for grant of family pension to her/him in form (Annexure 'F'). A separate P. P. O. is not issued for this purpose by the Accountant General.

18.1. In the case of pensioners drawing their pension through P. S. B. payment of family pension at the rate indicated in the P. P. O. may be commenced by paying branch on receipt of certificate and application for family pension in form (Annexure 'F') along with the pensioner portion of the P. P. Os. The paying branch will enter the date of death of the pensioner in the disburser's portion of the P. P. O. and also make entries in the pensioner's portion and in the register in form at Annexure 'D'.

Payment of family pension will be made by credit savings/current account of the recipient (not a 'joint' or 'either' or 'survivor' Account) which may be opened if the recipient does not already have one. Additionally, an undertaking similar to the one referred to in paragraph 8, will be obtained by the paying branch from the recipient before the family pension is paid.

The paying branch will also advise the Treasury Officer through the Link Branch, the date of the pensioner's death and commencement of payment of family pension for keeping record under intimation to the Accountant General.

18.2. As earlier mentioned in paragraph 13.2., the paying branch will be responsible for obtaining certificate of re-marriage/ non-marriage from the recipient.

CESSATION OF PENSION

19. When pension cases to be payable to pensioner/recipient of a family pension on death etc., the paying branch will make necessary entries in the P. P. O. and its records and return it to the Treasury Officer through the link branch. The latter will like-wise amend its records. The Treasury Officer shall return the disburser's half and the pensioner's half of the P. P. O. to the Accountant General.

MISCELLANEOUS

20. If all the pages for entering monthly payments in the disburser's portion of P. P. O. get fully used up, the paying branch may add extra sheets with similar columns for noting further payments. A suitable entry will be made by the paying

branch on the P. P. O. (disburser's portion) whenever a continuation sheet is added specifying the number of pages available on the sheet.

21. The accounts, records and registers maintained in the branches of P. S. Bs. making pension payments and also in the link branch shall be open to audit by the Accountant General, U. P., or any person appointed by him in this behalf.

22. With the introduction of this new Scheme, the present restricted facility for collecting pensions through the banks on the presentation of bills to the treasuries will become unnecessary and will be withdrawn.

23. Necessary amendments in Financial Handbook, Volume V, Part II, will be made in due course.

ANNEXURE 'A'

List of Public Sector Banks Authorised to make Payment of Pensions of Uttar Pradesh Government

(See Paragraph 4.1)

Serial no.	Name of the Public Sector Bank		Sl. No.	Name of the Public Sector Bank	
1	State Bank of India		7	Bank of India	
2	Punjab National Bank		8	United Bank of India	
3	Allahabad Bank		9	Indian Overseas Bank	
4	Central Bank of India	For Whole U. P.	10	United Commercial Bank	For Lucknow only
5	Union Bank of India	including Lucknow	11	Canara Bank	
6	Bank of Baroda		12	Syndicate Bank	
			13	Dena Bank	
			14	Indian Bank	
			15	Bank of Maharashtra.	

ANNEXURE 'B'

APPLICATION FOR DRAWAL OF PENSION THROUGH PUBLIC SECTOR BANKS

(See Paragraph 4.3)

(To be submitted in duplicate)

To

The Treasury/Sub-Treasury Officer,

(Place)

Sir,

I opt to draw my pension through Public Sector Bank and give below necessary particulars to enable you to make arrangements in this regard:

1. Particulars of pensioner :

(a) Name

(b) P. P. O. no.

(c) Present Address

2. Particulars of authorised P. S. B :

(a) Name

(b) Branch where payment desired

3. *Pensioner's S. B./Current Account no. at the Branch to which pension is to be credited.

Place

Yours faithfully,

Date

(Pensioner)

* (Not 'joint' Or 'Either' or 'Survivor' Account).

Pensioner's Specimen

Signature

REVERSE

For use in Sub-Treasury

(See Paragraph 6)

Forwarded to the Treasury Officer along with Disburser's half of
Sri/Smt./Km.....The
pension has been paid for the period up to the month of.....

Sub-Treasury Officer

For use in Treasury

Forwarded to the Manager/Agent..... (Link
Branch of P. S. B.). The Disburser's half/both halves of P. P.O. of
Sri/Srimati/Km.....
bearing nois/are sent herewith.

The pensioner has been paid pension for the period up to the month
of.....

Pension due from the month of.....is to be arranged by the Bank.

Station

Treasury Officer

Date

(With his seal)

ANNEXURE 'BB'

[See para 8(i)]

.....Bank

.....(Name of branch)

.....(Station)

No.....

Dated.....

To

Sri/Smt.....

.....

.....

Subject:—Payment of pension through public sector banks.

Sir/Madam,

Your pension papers including pensioner's half of P. P. O. have been received in this branch. You are requested to call urgently at this branch for personal identification and bring with you the following documents on any working day in between.....to.....

- (i) Personal copy of the letter issued by the A. G. forwarding your P. P. O. to the Treasury Officer/
- (ii) Non-employment certificate in Form E-II (enclosed) (for Uttar Pradesh Service Class I Officers only).
- (iii) In the case of deceased Government Servant, certificate of non re-marriage of widow/widower or of non-marriage by daughter in Form E-III, (enclosed).
- (iv) Undertaking for refund of excess amounts, (if any) over-paid
- (v)
- (vi)
- (vii)

2. Your photo has not been received along with the P. P. O. You are requested to bring with you a joint passport size photo of yourself and your spouse.

3. You are also required to open a saving/current account in your name (not 'joint' or an 'either or survivor' account) with this branch unless you are already having one. For this purpose, the requisite forms for opening a new account are also enclosed.

Yours faithfully,

*Strike out if not applicable.

(Manager/Branch-in-charge)

ANNEXURE 'C'

Index Register of Pension Payments Authorised through Branches of the Public Sector Banks

(See Paragraph 7)

Name of the pensioner	Number of the pension payment Order (P. O.)	Monthly amount of pension (basic pension and relief to be shown separately)	Branch at which the payment is to be made	Date from which pension payment will commence	Remarks
1	2	3	4	5	6
1					
2					
3					

NOTE—Each entry should be attested by the nominated officer of the link branch of the Public Sector Bank.

(Additional entries may be provided under Reserve Bank's instructions.)

ANNEXURE 'D'

Register of Payment of Pensions

[See Paragraph 8.5]

Serial no.	Name of pensioner	Reference			Period for	Amount of Pension		Fa Pe
		Treasury serial no.	P. P. O. no.	Bank A/C no.		Superannuation and retiring	Relief Commuted	

1	2	3(a)	3(b)	3(c)	4	5(a)	5(b)	5(c)	5(d)
					which Pension is paid	pension	value of pension		
	Others		Recovery of over-payment				Pension amount allocable to Government		
	Nature	Amount	Particulars	Amount	Income Tax deductions	Net amount paid	Name of Government	Amount	R
	5(e)	5(f)	6(a)	6(b)	7	8	9(a)	9(b)	

NOTE—Each entry should be attested by the nominated officer of the branch at which the payment is made.

[Additional entries may be provided under Reserve Bank’s instructions]

ANNEXURE ‘E’

CERTIFICATE TO BE SUBMITTED BY PENSIONER

(See paragraph 13)

I. Life Certificate

Certified that I have seen the pensioner (name of the pensioner) holder of the Pension Payment Order no and that he is alive on this date.

Name.....

Designation of Authorised Officer

Place :

Date : Seal

II. Non-Employment Certificate

*I declare that I have accepted commercial employment after obtaining/without obtaining sanction of the Government (to be furnished by Uttar Pradesh Service Class I Officers during first two years from the date of retirement).

*I declare that I have/have not accepted any employment under any Government outside India after obtaining/without obtaining sanction of the Government (to be furnished by Uttar Pradesh Service Class I Officers only).

*Delete whichever is not applicable.

Place : Signature.....

Date : Name of pensioner.....

P. P. O. No.....

III. Certificate of Re-marriage/non-marriage

I hereby declare that I am not married/I have not been married during the past one year.

OR

I hereby declare that I have not been re-married and I undertake to report such an event to the Treasury/Bank.

Place : Signature.....

Date : Name of pensioner.....

P. P. O. no.....

I certify to the best of my knowledge and belief that the above declaration is correct.

Signature of responsible officer or a well-known person.....

Place : Name.....
Date : Designation.....

ANNEXURE 'F'

(See paragraph 18)

FORM OF APPLICATION

(Family Pension Scheme for U.P. Government Employees, 1965)

Application for a family pension for the family of late Sri/Smt
.....(Designation) in the office/department
of.....

1. Name of the applicant
2. Relationship to the deceased Government employee /Pensioner
3. Date of retirement, if the deceased was a pensioner
4. Date of death of Government employee/pensioner
5. Names and ages of surviving kindred of the deceased

Name	Date of birth by Christian era
------	-----------------------------------

Widow/Widower(s)

Sons

Unmarried Daughters

6. Name of Treasury/Sub-Treasury/P.S.B. branch at which payment is
desired.....
7. Signature or left-hand thumb-impression (in case of those who are not literate
enough to sign their names).....
8. Descriptive roll of widow/widower/guardian of the minor children of
late.....

(i) Date of birth

(ii) Height

(iii) Personal marks, if any, on hand or face

(iv) Left hand thumb and finger impressions :—

Small finger Ring finger Middle finger Index finger Thumb

witnesses :

(1).....

(2).....

9. Full address of the applicant(s)—

Attested by—

(1)

(2)

NOTE—The descriptive roll (column 8) and signature or left-hand thumb and finger impressions accompanying application for family pension should be in duplicate (in two separate sheet) and attested by two gazetted officer or persons of respectability in the town, village, or pargana in which the applicant resides.

ANNEXURE 'G'

(See Paragraph 6.4)

Particulars of P.P.Os. transferred to
_____Link Branch of
_____Bank.

Serial No.	Treasury S. No.	P.P.O. no.	Name of pensioner	Amount of pension on transfer	Branch of payment	Remarks
				Pension Relief		

1 2 3 4 5 6 7 8

ANNEXURE 'H'

(See paragraph 15 and 15.1)

Statement showing calculation of relief payable with effect from..... to Uttar Pradesh Government pensioners sanctioned by Government of Uttar Pradesh vide, O. M. no.

Date.....

Serial no.	Name	P. P. O. no.	Date of retirement	Amount of original pension/family pension/extraordinary pension (prior to commutation, if any	Amount of increase on which relief will be calculated in respect of pensioners retired prior to 1-4-75	Total amount of pension etc. on which relief payable (Col. 5 or Col. (5+6), as the case may be)
1	2	3	4	5	6	7
				Rs.	Rs.	Rs.

Percentage rate of relief to be applied to the amount indicated in column 7	Amount of total relief payable subject to prescribed minimum and maximum per month	Remarks
8	9	10

Rs.

Station:

Dated:

Forwarded in triplicate to the Treasury Officer.....

(Signature of Manager or Incharge of
the paying branch, with stamp):

Station:

(Authorised signature of the link branch
officer with stamp/seal).

Dated:

Returned. The amounts indicated in Column 9 have been verified and found correct subject to the corrections (to be attested by the T. O.) indicated in the Remarks Column.

To,

The Manager/Officer-in-charge

.....

Date.....

Treasury Officer.

Explanatory notes—

(1) Column 6 is applicable only to pensioners who retired from Government service on or before 31st March, 1975.

(2) In the case of divisible pensions i.e. where pension is payable to more than one recipients the enhanced entitlement may be worked out on the aggregate original amount on pension sanctioned and then divided amongst the recipients on the basis of the applicable ratio.

(3) The amount of relief payable and as shown in column 9 should be rounded off to the next rupee vide Government of Uttar Pradesh, Finance (Samanya) Department O. M./No. S. A-4-1899/X-8154(1)-81, dated October 29, 1981.

mRrj izns'k 'kklu

foRr ys[kk vuqHkkx- 1

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fnukad] y[kuÅ 1 tuo]h] 1 9 7 9

dk;kZy; Kki

isU'ku Hkqxrku dh orZeku O;oLFkk ds vUrxZr dqN ekeyksa dks NksM+dj ftlesa isU'kuj us vius isa'ku dk Hkqxrku euhvkMZj }kjk vFkok fdlh f'kM~;wYM cSad ds ek;/e ls izkIr djus dh O;oLFkk viukbZ gS] isU'kuj dks isU'ku izkIr djus gsrq dks"kkxkj esa O;fDrxr :i ls mifLFkr gksuk iM+rK gS ftlls isU'kuj dks dfBukbZ gksrh gSA isU'ku Hkqxrku dk yxHkx leLr dk;Z dks"kkxkj esa dsfUnzr gS ftuesa dk;Z dh vf/kdrk ds dkj.k isU'ku Hkqxrku esa foyEc rFkk isU'kujksa dks dqN vlqfo/kk gks tkuk LokHkkfod gSA bu dfBukb;ksa dk fuokj.k djus ds mn~ns'; ls isU'ku Hkqxrku dh izfØ;k dks l]y cukus rFkk isU'ku Hkqxrku ds dsUnzksa esa o`f) djus dk fo"k; dqN le; ls 'kklu ds fopkjk/khu jgk gSA

2 — rnuqlkj 'kklu us egkys[kkdkj] mRrj izns'k] Hkkjrh; f]toZ cSad rFkk Hkkjr ljdkj ds ijke'kZ ls vc ;g fu.kZ; fy;k gS fd jkT; ds isU'kujksa ds isU'ku Hkqxrku ds fy;s lkoZtfud {ks= ds cSadksa dh lsokvksa dk mi;ksx fd;k tk;A

3 — isU'ku Hkqxrku dh ;g ;kstuk mRrj izns'k 'kklu ds leLr isU'kujksa rFkk vf[ky Hkkjrh; lsok ds mu lc vf/kdkfj;ksa ij Hkh ykxw gksxh tks jkT; ljdkj ds fdlh in ls lsok fuo`r gq, gksa;/k gksaxsA isU'kujksa dks ;g fodYi izkIr gksxk fd os iwoZ izpfyr izfØ;k ds vuqlkj dks"kkxkj/ mi&dks"kkxkj ls isU'ku dk vkj.k djsa ;k bl ubZ ;kstuk ds vUrxZr lkoZtfud {ks= ds fu/kkZfjr cSadksa ds ek;/e ls isU'ku izkIr djsaA

4 — lkoZtfud {ks= ds fu/kkZfjr cSadksa ds ek;/e ls isU'ku Hkqxrku dh izfØ;k dk foLrkjiwoZd fooj.k layXu* ;kstuk esa fn;k x;k gSA ;g ;kstuk igyh ekpZ] 1 9 7 9 dks ns; Qjoh] 1 9 7 9 eghus dh isU'ku ls ykxw gksxhA

5 — vkils vuqjks/k gS fd —i;k bl ;kstuk dks leLr jkT; deZpkfj;ksa dh tkudkjh esa yk;k tk;A

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*Appendix XXVII

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(1) leLr foHkkxk/;{k / dk;kZy;k/;{k} mRrj izns'kA

(2) funs'kd dks"kkxkj] mRrj izns'k] 1 0 1 8] tokgj Hkou] y[kuÅA

(3) leLr dks"kkf/kdkjh] mRrj izns'kA

(4) lfpoky; ds leLr vuqHkkxA

(5) egkys[kkdkj] mRrj izns'k III, bykgkckn dks muds i= la[;k ,0 th0 III isU'ku dksvkMhZus'ku 2 (9) &1 1 2 9] fnukad 2 0 &1 0 &1 9 7 8 ds IUnHkZ esaA

(6) egkys[kkdkj] mRrj izns'k I rFkk II, bykgkcknA

(7) mi lfpo] Hkkjr ljdkj] foRr ea=ky;] vkfFkZd dk;Z foHkkx] ubZ fnYyhA

vkKk ls

xksiky izlkn vxzoky]

mi lfpo

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3 — izfrfyfi phQ ,dkmUVsUV] Hkkjrh; fjtoZ cSad] dkuiqj dks Hkh lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"krA

4 — izfrfyfi (1) eSusftax MkbjsDVj] LVsV cSd vkQ bafM;k] dsUnzh; dk;kZy;] iksLV ckDI ua0 1 2] cEcbZ 4 0 0 0 2 1 A

(2) tuju eSustj] bykgkckn cSad] iz/kku dk;kZy;] 1 4] bf.M;k ,DlpsUt Iysl] dydRrk&1 A

(3) tuju eSustj] cSad vkQ cM+kSnk] dsUnzh; dk;kZy; czkap] ,DlisU'ku izksxzke] iksLV ckDl ua0 6 0 5 6 &3] Qt+y jksM vkQ daQw ijsM] dksykck] cEcbZ&4 0 0 0 0 5 A

(4) tuju eSustj] lsUV^{ay} cSad vkQ bafM;k] iz/kku dk;kZy;] pUnjeq[kh] ukjheu IokbUV] cEcbZ&4 0 0 0 2 1 A

(5) tuju eSustj] iatkc us'kuy cSad] iz/kku dk;kZy;] 5] ikfyZ;kesUV LV^{ahV} ubZ fnYyhA

(6) tuju eSustj] ;wfu;u cSad vkQ bafM;k] iz/kku dk;kZy;] ;wfu;u cSad fcfYaMx] 2 3 9] cSdos fjDyk;s'ku] ukjheu IokbUV] cEcbZ&4 0 0 0 2 0 A

(7) tuju eSustj] cSad vkQ bafM;k] iz/kku dk;kZy;] ,Dlizsl VkolZ] gfjeu IokbUV] iksLV ckDl ua0 2 3 4] cEcbZ&4 0 0 0 2 1 A

(8) tuju eSustj] ;qukbVsM cSad vkQ bafM;k] iz/kku dk;kZy;] 1 6] vksYM dksVZ gkml LV^{ahV}] dydRrk&1 A

(9) tuju eSustj] bafM;u vksojlht cSad] iz/kku dk;kZy;] 1 5 1] ekmUV jksM] enzkl&2 A

(1 0) tuju eSustj] ;wukbVsM dkef'kZ;y cSad] iz/kku dk;kZy;] 1 0] czoksjus jksM] dydRrk&1 A

(1 1) tuju eSustj] dsujk cSad] iz/kku dk;kZy;] 1 1 2] t;cpe jktsUnz jksM] iksLV ckDl ua0 6 4 8] caxykSj&2 A

(1 2) tuju eSustj] flUMhdsV cSad] iz/kku dk;kZy;] iksLV ckDl ua0 1] euhiky (,l0 ds0) dukZVd LVsVA

(1 3) tuju eSustj] nsuk cSad] iz/kku dk;kZy;] nsodju uuth fcfYaMXI] iksLV ckDl ua0 4 1] QksVZ] cEcbZ&4 0 0 0 0 1 A

(1 4) tuju eSustj] bf.M;u cSad] iz/kku dk;kZy;] bf.M;u cSad fcfYaMXI] iksLV ckDl ua0 1 3 8 4] 1 7] ukFkZ chp jksM] enzkl&1 A

(1 5) tuju eSustj] cSad vkQ egkj"V^a] iz/kku dk;kZy;] 1 1 7 7] cq/kokj ihB] iksLV ckDl uEcj 5 1 4] iwuk&2 A

dks lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"krA bUMse~fuVh ck.M dk izi=
fu"ikfnr djus gsrq vyx ls izsf"kr fd;k tk jgk gSA

vkKk ls]

xksiky izlkn vxzoky

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1 — phQ tujy eSustj] LVsV cSad vkQ bf.M;k] yksdy gsM vkfQl] dkuiqj@fnYyhA

2 — tujy eSustj] cSad vkQ cM+kSnk] gtjrxat] y[kuÅA

3 — vflLVsUV tujy eSustj] bykgkckn cSad] gtjrxat] y[kuÅA

4 — tujy eSustj] lsUV^ay cSad vkQ bf.M;k] fo/kku lHkk ekxZ] y[kuÅA

5 — jhtuy eSustj] cSad vkQ bf.M;k] 'kkgutQ jksM] y[kuÅA

6 — jhtuy eSustj] iatkc us'kuy cSad] dkuiqj] y[kuÅ@esjBA

7 — jhtuy eSustj] ;wfu;u cSad vkQ bf.M;k] estj cSaDl jksM] y[kuÅ@fnYyh jksM]
esjB@dkek{kk} okjk.klhA

8 — jhtuy eSustj] ;wukbZVsM cSad vkQ bf.M;k] dLrwjck xka/kh ekxZ] ubZ
fnYyhA

9 — jhtuy eSustj] bf.M;u vksojlht cSad] iwlk jksM] ubZ fnYyhA

1 0 — vflLVsUV tujy eSustj] ;wukbVsM dkefZ'Zk;y cSad] fo/kku lHkk ekxZ]
y[kuÅA

1 1 — fMohtuy eSustj] dukjk cSad] dU/kkjh cktkj] vkxjk&2 A

1 2 — jhtuy MsoyiesUV eSustj] flf.MdsV cSad] cgknqj'kkg tQj ekxZ] ubZ
fnYyhA

1 3 — jhtuy eSustj] nsuk cSad] cM+k [kEHkk jksM] ubZ fnYyhA

1 4 — fMfLV^aDV eSustj] bf.M;u cSad] dukV ljdk] ubZ fnYyhA

Annexure I

MANUAL OF GOVERNMENT ORDERS

CHAPTER 15

RULES REGARDING POLITICAL AND NON-SERVICE PENSIONS

204. Classes of pensions—Subject to the provisions of the Civil Service Regulations, the following rules are prescribed with regard to the classes of pensions enumerated below :

(1) Strictly political pensions, including all allowances and assignments granted under treaties and engagements.

(2) Pensions not strictly political, viz. —

**(a)* pensions specified in clause 2, Section 7 of the Pensions Act, 1871 (XXIII of 1871);

(b) pensions granted as indemnity for loss sustained by the resumption of land by the British Government;

(c) pensions for the maintenance of religious endowments;

(d) charitable pensions, not being allowances and assignments under treaties and engagements.

*NOTE—Pensions specified in clause 2, Section 7 of the Pensions Act, 1871 (XXIII of 1871), include pensions granted under Section 2, Regulation XXXIV of 1795 and under Section 2, Regulation XXIV of 1803. The Government of India in Order no. 350, Department of Revenue, Agriculture and Commerce, dated the 10th May, 1877, accepted the view of the Advocate General that such pensions are subject to resumption only on the complete failure of heirs, lineal and collateral of either the original grantee or the person to whom the whole or any part of the

pension has been transferred. The Government, North Western Provinces (now Uttar Pradesh) accordingly in Order no. 1042-A, Revenue Department, dated the 5th June, 1877, authorized the restoration of any pensions payable under Section 2 of the Regulations noted above which had been irregularly withheld under its rulings of 1834, 1835-36, 1856 and 1860 (viz. that such pensions were inheritable in the line of direct descent only, and that alienation was no bar to their lapsing on the failure of lineal heirs of the original grantees), and sanctioned the payment of such arrears of those pensions as might be recovered from Government by suit under Article 118, Schedule II, Indian Nimitation Act, 1871 (IX of 1871), i.e. for six years or even for a longer period where the term of limitation was enlarged under the Act.

205. Maintenance of pension register—A register in the form given at the end of this Chapter shall be maintained in district offices for the classes of pensions enumerated in above paragraph. The register shall be divided into four parts so as to show separately the four classes of pensions specified in the a fore-mentioned paragraph.

206. Payments where pensioners exempted from attendance—(1) Ordinarily all hereditary pensions shall be paid only in the districts within which the original grantees, their lineal descendents or heirs reside, and to the grantees or their representatives in person. If the grantees or their heirs are females, or due to bodily infirmity are unable to appear in person or are excused by special permission from personal attendance, they may be exempted from personal attendance. Government may also grant exemption to pensioners of high rank from personal attendance and from the operation of any rules made for the identification of pensioners. In all such cases of exemption from personal appearance, the payment of pension may be made to a duly authorized agent on production of the power of attorney and a life certificate signed by the tahsildar of the tahsil within which the person or persons entitled to pensions reside ; the life certificate should certify that such person or persons were alive on the last day of the calendar month for which the pension applied for is due.

(2) Where a sarkabz or agent is permitted to draw a political pension on behalf of his principals he may, in lieu of filing life certificate signed by the tahsildar, furnish life certificates attested either by a gazetted Government Officer or by two well-known political pensioners or respectable persons for each individual on whose behalf he is authorized to receive pension. Such authority shall in the case of all persons drawing pensions through an accredited agent or sarkabz be given by stamped power of attorney except in cases covered by sub-para (3) below.

G.O. No. 3149/III-364-42, dated October 14, 1942

(3) Where a female pensioner is in receipt of a pension of Rs. 10 or less but does not wish to attend the treasury personally to receive payment, she may be

exempted from such attendance if she intimates to the Treasury Officer, by letter, the person to whom payment should be made on her behalf. The person so nominated should bring her receipt and also her Pension Payment Order. The same procedure should also be adopted in the case of male pensioners drawing a political pension of Rs. 3 per month or less.

A fresh letter of authority should be required once a year or whenever the person authorized is changed.

(4) Life certificates of political pensioners and the separate receipt to be furnished by agents or sarkabzes receiving payment on their behalf should be submitted by the Treasury Officer to the Accountant General every month along with the monthly accounts.

NOTE—The provisions in sub-paras (2) and (3) above apply to cases where payment of a political pension is made through a sarkabz or agent. The sarkabzi system is an old method of making payment of monthly political pensions to members of a particular family. The sarkabz is generally the head or trustworthy member of the family who is selected by his family members to draw the pensions due on their behalf. The sarkabz must furnish the necessary life certificates specified above and except in cases covered by sub-para (3) he must also furnish a stamped power of attorney authorizing him to receive payment on behalf of the pensioners by whom accredited. The sarkabz is responsible for disbursement of the aggregate amount of pension drawn to the persons on whose behalf he has received payment.

207. Payment of arrears—Pensions not drawn regularly may only be disbursed by Treasury Officers on their own authority if the period which elapsed since the last drawal does not exceed one year. If the said period exceeds one year but does not exceed two years, the sanction of the District Officer is required; if it exceed two years but does not exceed six years, the sanction of the Commissioner is required; and if it exceeds six years, the sanction of the Government is required.

G. O. no. 864/I-258 dated the 23rd May, 1917.

NOTE—1—These orders, however, do not apply to the payment of arrears of Malikana allowances which is to be made in accordance with the orders stated below:

‘Pensions not drawn regularly may be disbursed by the Treasury Officers on their own authority if the period which has elapsed since the last drawal does not exceed one year. If the said period exceeds one year but does not exceed three years, the sanction of the District Officer is required; and if it exceeds three years, the sanction of the Government is required.

G. O. no. 1724/IC-6C-52 dated August 23, 1952, G. O. no. 1166/IV-100-24, dated the 13th May, 1924

NOTE—2—The Pension Payment Order in the case of political pensioners who have not drawn their pension for more than a year, need not be returned to the Accountant General, Uttar Pradesh as required by Article 956 of the Civil Service Regulations.

208. Continuance of pensions—Commissioners are authorized to decide all claims as regards continuance of hereditary pensions, subject to appeal to the State Government. All other claims for continuance of pensions shall be reported by the Commissioner to Government.

209. Commutation of pensions—(1) The State Government can commute without previous reference to the Government of India hereditary pensions not exceeding Rs. 60 a year in value. In other cases, reference must be made to the Government of India.

(2) Every application for commutation shall be submitted to the State Government through the Accountant General who will in transmitting its report as to the amount payable in commutation as required by the Government of India Notification No. 4439, dated the 2nd December, 1886, Department of Finance and Commerce.

G.O. no. 1196/IV-315, dated the 24th December, 1914.

210. Rate of commutation—The rate of commutation of each political pension will be determined in accordance with paragraph 2 of the Government of India, Finance Department confidential letter no. 10537-G-I, dated December 28, 1934.

211. Verification by Magistrate of application for commutation—When any person who holds a hereditary or transferable pension applies to transfer the whole or a part to another persons or when the holder of such a pension applies for commutation of the whole or part of it, the application shall be verified before a Magistrate.

Report on application for commutation—In submitting the application for commutation of hereditary political pensions, a report shall be furnished on the following points:

(i) That the desirability of commuting the pensions has been fully considered in the light of the fact that such pensions are to some extent a guarantee of good behaviour and loyalty to Government.

(ii) That due provision has been made to secure that the Government will not be called on later to relieve distressed pensioners or their descendants.

G. O. no. 638/IV-20 dated the 14th July, 1914.

213. Transfers of pensions—Transfers of strictly political pensions from one State to another, and from one treasury to another, require the sanction of Government. Transfers of all pensions enumerated in clause (2), paragraph 204, from one district to another within a division require the sanction of the Commissioner, and from one division to another, or from one State to another the sanction of the Government.

(2) When the transfer of a pension from one State to another is recommended by a Commissioner, a narrative of the origin and particulars of the pension proposed for transfer together with a copy of the descriptive roll of the pensioner, or pensioners if there be more than one, and a certificate of last payment must be submitted with the application. If the transfer is sanctioned, a copy of these documents together with a report of such transfer, must be furnished to the Accountant General of both the States and to the Commissioner of the division and to the Treasury Officer concerned.

(3) No transfers of pensions for payment in districts other than those in which the grantees ordinarily reside should be recommended save under very exceptional circumstances, and when personal attendance is also excused, a power of attorney and a life certificate signed by the tahsildar of the tahsil within which the grantees ordinarily reside, and countersigned by the Treasury Officer of the same district, shall in all cases be produced by the agent of the persons applying for payment before payment of the pension can be made.

214. Divisions, resumption or consolidation of pension—No division among joint holders of any such pension or grant as is described in Section 4 of the Pensions Act, 1871, must be made without the sanction of the Commissioner.

All proposals to resume any such pension must be referred for the orders of the Government, unless the term during which it was to be enjoyed was expressly defined and has expired.

The consolidation of pensions enumerated in paragraph 204 (2) may be authorized by Commissioners.

215. Certificate of claims relating to pension—When a claim relating to any such pension or grant is preferred to a District Officer under section 5 of the Pensions Act, 1871, such District Officer may, with the sanction of the Commissioner, certify that such claim may be tried by civil court.

216. Political pensions payable in Avadh and to the Delhi Royal Family:—Rules regarding the payment of political pensions in Avadh and to the Delhi Royal Family are contained in the Wasika Manual.

Register of pensions under paragraph 205 of the Manual of Government Orders
drawn from the.....Treasury.

Serial Number	Name of pensioner or set of pensioners	Amount of pension or pensions drawn	Number and date of Permanent Pay Order under which each pension or set of pensions is drawn	Period according to which pension or set of pensions is drawn	Amount of pensions as consolidated	Number and date of consolidated Permanent Pay Order	Period according to which consolidated pension is drawn
1	2	3	4	5	6	7	8

Foot note to form of register							

All successions which will take place will be entered in red ink in column 2 of the register, and the number and date of the order sanctioning succession will likewise be entered in red ink in column 4 below the number and date of the Government Order under which the pension was originally sanctioned.

HOME (GENERAL) DEPARTMENT

POLITICAL PENSIONS

CHAPTER 26

(Manual of Government Orders)

FINANCIAL RELIEF AND OTHER FACILITIES TO FIGHTERS OF FREEDOM AND THEIR DEPENDANTS

308. Since 1947 after Independence, fighters of freedom and the members of their families are being given pensions and lump-sum grants regularly. Initially there were no rules for giving pensions and lump-sum grants. This facility was available to such freedom fighters only who had undergone six months' imprisonment or more, but the amount was very inadequate. The State Government regularised the scheme for the grant of pensions and lump-sum grants to the fighters of freedom by promulgating rules in this behalf from February 25, 1972. As a result of these

rules having been further regularised from 6th of August, 1975, fighters of freedom have stood to gain substantially.

309. Amount of Pension.—(1) The minimum and maximum rates of pension admissible to freedom fighters under these rules are Rs. 60 and Rs. 100 p. m. respectively.

(2) Eligibility for pension—Only such persons as are domiciled in Uttar Pradesh and have suffered the following punishments in connection with Indian Freedom Struggle will be eligible for pension:—

- (1) Persons who have undergone two months' imprisonment as a convict.
- (2) Persons who have been detained or imprisoned for a period of three months as an under-trial prisoner.
- (3) Persons who have suffered conviction of 10 strips.
- (4) Persons who have been wounded by bullets.
- (5) Persons who have attained martyrdom.
- (6) Persons who have been declared absconders.

In addition to this, persons of the following categories will also be included in the definition of fighters of freedom:

- (i) Soldiers of ex-Indian National Army.
- (ii) Members of the India Independence League.
- (iii) Persons associated with Peshawar Kand.
- (iv) Persons released under Gandhi-Irwin Pact of 1931.
- (v) Persons who were removed from service for taking part in the freedom struggle.
- (vi) Persons associated with Kamagata Maru Case or Ghadar Party of 1912.
- (vii) Persons whose movable property was confiscated or auctioned for having taken part in freedom struggle and not returned to them.
- (viii) Persons who suffered punishments for having taken part in movements launched in connection with merger of the Indian States and the French or Portuguese Colonies in the Indian Union.

310. Family Pension—Family pension is payable to an eligible member from the next day following the death of a fighter of freedom. For this purpose, the consecutive order in which pension is payable shall be (1) widow, (2) eldest minor living and (3) eldest minor unmarried daughter living.

311. Lump-sum grants—In addition to pension, there is a provision for payment of lump-sum grants to fighters of freedom and their family members for one or more than one purpose; provided that the amount of lump-sum grant for all the purposes taken together shall not exceed Rs. 2,000 in a financial year. Grant is given for the following purposes:

(i) for the marriage of daughters and dependent sisters.

(ii) for medical treatment of the fighter of freedom and his dependents.

(iii) for meeting a calamity or other extraordinary financial difficulty; and

(iv) for the education of children of a fighter of freedom.

Widow of the son of freedom fighter and his grand son/grand daughter whose father has died, will also be eligible of the grant for the purposes mentioned above.

312. Other facilities – In addition to pensions and lump-sum grants, the following facilities are also available to fighters of freedom and their dependents :—

(i) Free medical treatment in hospitals at par with Class I Officers.

(ii) Allotment of land by Revenue Department.

(iii) Allotment of houses by Housing Department.

(iv) Grant of stipends by Education Department.

(v) Reservation in services by Karmik Vibhag.

313. Procedure for sanctioning Pensions and lump-sum grants — Application has to be submitted in the prescribed form for payment of pension and lump-sum grants. The applicant is required to furnish a certificate in support of the sufferings undergone by him. After examination in the sections, the applications, which are found in order, are submitted through the Director, Freedom Fighters Welfare Board, U. P., to the Minister for Political Pensions, who determines the amount of pensions/grant in his discretion.

314. Welfare Board for freedom fighters:— A Welfare Board for fighters of freedom was established in 1973 with the object that it may consider the matters connected with their welfare and give its advice to government and also to remove

the difficulties which arise in securing facilities provided by various departments, through correspondence and personal contacts. In addition to this, identity cards are issued to fighters of freedom by the Welfare Board so that there may be no difficulty in getting medical and educational facilities in the hospitals and educational institutions respectively.

315. Swatantrata Sangram Senani Seva Sadan — (1) A Swatantrata Sangram Senani Seva Sadan has been established at A-2 Niralanagar, Lucknow for old, physically handicapped, helpless and financially hard hit fighters of freedom. Arrangement has been made for permanent residence and food etc. of 25 fighters of freedom in the Seva Sadan. Besides this, facilities of first-aid, reading room, library and entertainments of different varieties are also available in the Seva Sadan. Fighters of freedom getting pension up to Rs. 80 per mensem have been provided with facilities of free permanent residence, food etc. and those getting pension of more than Rs 80 per mensem have to pay charges ranging from Rs 20 to Rs 60 per mensem for this purpose.

(2) Casual visitors among freedom fighters who came to Lucknow from various districts can stay in Seva Sadan for a short period. According to rules, the casual visitors have to pay nominal charges for food and their stay in the Seva Sadan. Persons desiring entry into Seva Sadan have to show their identity cards at the time of their entry.

CHAPTER 52

(Manual of Government Orders)

FINANCIAL RULES AND ORDERS

483. Departmental rules—The rules and orders of Government in the Finance Department are contained in a number of separate publications. A list of those, which are of more general interest, is given below:

(1) Civil Service Regulations, and the U. P. Retirement Benefits Rules, 1961.

(1-A) Appendices to the Civil Service Regulations.

(2) U. P. Stamp Manual.

(3) Registration Manual.

(4) Government Securities Manual.

- (5) Financial Handbook, Volume I.
- (6) Financial Handbook, Volume II, Parts II-IV.
- (7) Financial Handbook, Volume III.
- (8) Financial Handbook, Volume V, Parts I and II.
- (9) Financial Handbook, Volume VI.
- (10) Financial Handbook, Volume VII.
- (11) U. P. Budget Manual.
- (12) Sub-Treasury Manual.
- (13) Central Government Compilation of Treasury Rules (Part XIV-Executive Instructions).
- (14) Treasury Manual.
- (15) Manual of State Provident Fund Rules consisting of :
 - (i) General Provident Fund (U. P.) Rules.
 - (ii) Contributory Provident Fund (U. P.) Rules.
 - (iii) U. P. Contributory Provident Fund Pension-Insurance Rules, 1948.
 - (iv) U. P. Local Fund Audit Manual.

484. Substance of Publications – To facilitate reference, a brief though not necessarily complete summary of the principal contents of each of the above publications is given below. This is intended to direct officers to the precise publication containing detailed rules or orders on any particular subject pertaining to the Finance Department. The Treasury Officer is expected to be acquainted with the financial rules with which a District Officer is concerned in his day-to-day work and should, when requested, assist him by including the rules applicable in any matter under reference.

(1) The Civil Service Regulations—Rules regarding pensions are to be found in the Civil Service Regulations; in particular, rules on the following points should be noted :

Article 4, C.S.R. Claims to pension.

Article 350, C.S.R. All establishments, whether temporary or permanent, shall be deemed to be pensionable establishments and service in such establishments shall count for pension unless any post or posts in such establishments has/have specially been declared as non-pensionable.

Article 351, C.S.R. Withdrawal or withholding of a pension or any part of it if the pensioner is convicted of serious crime or is guilty of grave misconduct.

Article 351-A, C.S.R. Withholding or withdrawing a pension or any part of it whether permanently or for a specified period or ordering recovery from a pension of the whole or part of any pecuniary loss caused to Government, if the pensioner is found in departmental or judicial proceedings to have been guilty of misconduct or negligence during his service including the period of re-employment after retirement under certain circumstances.

Article, 353 C.S.R. Disallowance of pension to officers dismissed or removed from service for misconduct, insolvency or inefficiency, and the grant of compassionate allowances in cases deserving of special consideration.

Article 370, C.S.R. Continuous temporary or officiating service under the Government of Uttar Pradesh followed without interruption by confirmation in the same or any other post shall qualify except :

(i) Periods of temporary or officiating service in non-pensionable establishments.

(ii) Periods of service in work-charged establishments, and

(iii) Periods of service in a post paid from contingencies.

Article 408, C.S.R. All periods of leave with allowances shall count towards qualifying service.

The periods of extraordinary leave without pay shall also count towards pension, if such leave was taken on the basis of medical certificate of a competent medical authority; or to cover the absence from duty during the civil commotion or leave taken for pursuing technical and scientific course of study. The above decision shall apply to those retiring on or after November 1, 1977.

Articles 417 and 419 and Rules With effect from November 1, 1977, it has been decided that period of suspension shall count as qualifying service for pension, if on the

below Article 487, C.S.R.	reinstatement or the person concerned, no entry in this regard is made in the service book otherwise.
Article 418, C.S.R.	Forfeiture of past service on resignation from public service, dismissal or removal for misconduct, insolvency, inefficiency not due to age, or failure to pass a prescribed examination.
Article 422, C.S.R.	With effect from November 1, 1977, all periods of break/breaks between two spells of service shall not be required to be condoned, and the service rendered in such spells shall count as qualifying service and break/breaks shall be treated as automatically condoned unless the break has occurred as a result of resignation, dismissal or removal or as a result of the participation by the Government servant in strike.
Retiring Pension	Government servants may now seek voluntary retirement or may be compulsorily retired in accordance with the provisions of F.R. 56, F.H.B., Vol. II, Parts II—IV and the corresponding provisions contained in Articles 465/465-A of C.S.R. have been deleted.
Article 470, C.S.R.	Full pension not to be granted as a matter of course or unless the service is really approved. In cases where full pension is not intended to be allowed, the required formalities have to be observed.
Article 487, C.S.R.	Average emoluments to be calculated on the basis of the last 10 months' average of service with effect from November 1, 1977.
Chapter XXI, C.S.R.	Re-employment of pensioners.
Prompt disposal of Pension applications	<p>See Appendix 14 of instructions to officers and Heads of Departments for prompt preparation of provident fund and pension papers, verification of service etc. It has now been decided that a time limit of 24 months should be prescribed for the finalisation of pension applications at various levels. For this purpose, the following procedure has to be adhered to:—</p> <p>(i) Within the first 16 months, for the preparation of the pension papers qualifying service to be calculated, service records should be examined and completed etc.</p> <p>(ii) In the next 8 months—</p> <p>(a) within the first 6 months actual work relating to the preparation</p>

of pension papers to be taken up,

(b) by the end of the next one month, P.P.O./G.P.O. to be issued,

(c) on the first of the last month of the service, the P.P.O./G.P.O. to be given to the retiring government servant.

Provisional
pension and
D.C.R.
Gratuity—
Article 919

Head of Department shall sanction provisional pension as well as death-cum-retirement gratuity to all non-gazetted and such gazetted officers holding posts, the maximum of the scale of pay of which does not exceed Rs. 1,200. In respect of other officers, if the pension is not finalised by the Accountant General, Uttar Pradesh soon after their retirement, the Head of the Department concerned shall on request of such officers calculate and draw and disburse provisional pension to them also.

(2) The U.P. Stamp Manual—This manual pertains to the administration of the Indian Stamp and Court Fees Acts and contains those Acts, with commentaries as also the rules and orders issued under those Acts by the Central and State Governments or the Board of Revenue.

(3) The Registration Manual—This consists of two parts – the first part contains the Indian Registration Act, 1908, with commentaries while the second part contains the rules and orders relating to the establishment employed for registration works, office regulations, the duties of and procedure to be followed by registering officers and provision for inspections.

(4) The Government Securities Manual—This is a Central Government publication and pertains to the administration of the Indian Securities Act, 1920 as amended from time to time. It relates to matters connected with securities held by Government officers in their official capacity, deposit of promissory notes for safe custody at treasuries, renewal of securities, consolidation and sub-division of securities, conversion of security from one form to another etc. The rules contained in this Manual are also followed by the State Government.

(5) The Financial Handbook, Volume I (Book of Financial Powers)—The Financial Handbook, Volume I, describes the general financial powers of the State Government and indicates the extent to which they may be exercised by Government and the subordinate authorities to whom they have been or may be delegated. It states which authorities are competent to create temporary or other posts, sanction allowances, sale or lease of Government lands or buildings, place contracts and purchase articles for Government use, write off irrecoverable dues or any kind of losses, incur contingent and other miscellaneous expenditure, etc. It also explains the procedure for the communication to the Accountant General of

financial sanctions accorded by various authorities in exercise of the power delegated to them.

(6) The Financial Handbook, Volume II, Parts II-IV (Fundamental and Subsidiary Rules)—The Financial Handbook, Volume II, contains the Fundamental Rules, regulating the general conditions of service under Government, fixation of pay and the grant of personal or special pay, holding of more than one appointment at a time simultaneously and the grant of additional pay therefor, estimation and recovery of rent for residence provided by Government for its servants, deputations out of India, dismissal and suspension of Government servants and the grant of subsistence allowance during the period of suspension, age of compulsory retirement for different classes of Government servants, acceptance of honoraria and fees by Government servants, various kinds of leave admissible to different classes of Government servants, and the rules and procedure for the grant of joining time, transfer to foreign service, determination of domicile for the purpose of overseas pay, and conditions of service of Government servants paid from local funds administered by Government.

It also contains the subsidiary rules framed by the State Government under the Fundamental Rules, and gives a list of the authorities to whom powers have been delegated by Government under the various fundamental, subsidiary rules and the extent to which such powers have been delegated.

(7) The Financial Handbook, Volume III (Travelling Allowance Rules)—The Financial Handbook, Volume III contains the Travelling Allowance Rules of the State Government. It explains, inter alia, how Government servants have been classified for purposes of travelling allowance, the kinds of journeys for which travelling allowance may be allowed, what travelling allowance to be allowed to private persons who have to perform journeys in connection with Government work, at what rates rail and road mileage allowances and daily allowances are to be calculated, how travelling allowance bills should be scrutinized by Controlling Officers, which officers are given a fixed monthly travelling allowance or conveyance allowance and the terms and conditions under which such allowances may be granted, in which cases travelling allowances can be paid to Government servants even when the journeys performed by them are not directly connected with Government work, who are the Controlling Officers in respect of various classes of Government servants etc. It also contains a list of the delegations made to various authorities under the Travelling Allowance Rules.

(8), (9) and (10) Financial Handbook, Volume V, Parts I and II, and Volumes VI and VII – The Financial Handbook, Volume V is divided into two parts. The rules in Part I describe procedure relating to all financial transactions of Government and to initial and compiled accounts to be maintained in subordinate offices. They are applicable to all departments of the State Government. Part II describes the procedure to be observed in treasuries in respect of transactions with the public and

with departments of Government. For the Public Works and Forest Departments, the rules in Volume V are supplemented by Special Account Rules contained in Volumes VI and VII of the Financial Handbook respectively.

(11) The Budget Manual—The Budget Manual contains the rules framed by the Finance Department for the guidance of estimating and controlling officers and departments of the Secretariat in regard to budget procedure in general and in particular to the preparation and examination of the Annual Budget estimates and the Schedules of New Demands for the ensuing financial year, and keeping a watch over the progress of receipts and expenditure. Rules relating to revised and supplementary estimates for the current financial year, the demand of excess grants for any preceding year, reappropriation of funds, surrender of savings, grant of advances from (and recoupment thereof) the U. P. Contingency Fund and financial irregularities will also be found in that Manual.

(12) The Sub—Treasury Manual—The Sub— Treasury Manual contains rules of procedure for the use and guidance of all Sub-Treasuries in Uttar Pradesh. It brings together for facility of reference and application, all the relevant rules relating to Sub- Treasuries which are to be found in different Codes and Manuals. The rules contained in this publication are thus generally based on the existing rules but new rules based on the existing practice or requirements of Sub-Treasuries have also been included.

(13) Compilation of Treasury Rules—This is a Central Government compilation of Treasury Rules. The rules regarding the procedure to be followed at Government Treasuries in connection with the movement of funds, the custody and remittance of treasure and for the supply of currency to the public which were formerly laid down in the Resources Manual are now contained in the Compilation of the Treasury Rules. Until Government issues rules for treasuries in this State in connection with matters dealt with in the Manual such as the custody of the treasury balances and the procedures to be followed in receiving and disbursing money held in these balances, the rules in Compilation of the Treasury Rules should be followed.

(14) Treasury Manual—It is a compilation of circulars and general letters issued by Government of Uttar Pradesh, Accountant General, Uttar Pradesh and C. A. G. from time to time.

(15) Manual of State Provident Fund Rules—This Manual contains at one place, besides the Provident Fund Act, 1925, the different sets of Provident Fund Rules alternatively applying to the State Government servants and the important orders and instructions issued by Government from time to time to supplement, explain or elucidate the direction in the Rules. The Rules together with a compendium of Government orders appearing at the end of the Manual, inter alia, indicate a compulsory minimum rate of subscription, ability to feed insurance policies form

such subscriptions, and the circumstances in which temporary and permanent advances from the accumulated balance of subscription may be sanctioned for a limited range of objects. Authorities who are competent to sanction temporary advances for special reasons have been listed in a Schedule under the relevant Provident Fund Rules.

(16) U. P. Local Fund Audit Manual—It contains the audit procedure of local bodies, educational institutions, Universities and other institutions aided by the State Government. It also contains the rules to levy the audit fee on the institution concerned.

485. Miscellaneous Rules—The following rules of general interest are issued by the Finance Department and are published as separate booklets which are obtainable from the Superintendent Printing and Stationary, Uttar Pradesh, Allahabad:—

- (1) The U.P. State Insurance and Endowment Assurance Rules.
- (2) The U. P. Civil Services (Extraordinary Pension) Rules.
- (3) The U. P. Sales Tax Act and Rules.
- (4) Manual of State Provident Fund Rules.
- (5) U. P. Civil Pensions (Commutation) Rules.
- (6) U. P. Liberalised Pension Rules, 1961.

CHAPTER 55

(Manual of Government Orders)

PENSIONS

A—Rules as to maintenance of the list of pensioners at tahsils and reports regarding their death or disappearance

496. Furnishing of extracts from list of pensioners by Treasury Officer—Each tahsildar shall be furnished by the Treasury Officer with an extract from the list of all pensioners (maintained at treasuries under paragraph 511 of the Financial Handbook, Volume V, Part II and paragraph 277 of the Sub-Treasury Manual)

who reside within the limits of his jurisdiction wherever their pensions may be paid.

The extracts shall give the following particulars regarding pensioners:

- (i) the number of the Pension Payment Order,
- (ii) the name, rank and residence of the pensioner, and
- (iii) the amount of pension,

and can be prepared in Form no. 51 of the Financial Handbook Volume V, with suitable amendments in the heading and column 2 of the form.

The Treasury Officer shall also communicate to the tahsildar in the same form all changes in the list of pensions as soon as they are made, and also all cases of pensions that remain undrawn for a year.

497. Maintenance of the list of pensioners at tahsils—From the extracts received from the Treasury, the registrar kanungo at the tahsil shall compile mauzawar lists which shall be filed in the same order as that of mauzas in the registers of the registrar kanungo. The mauzawar lists shall be corrected and kept up-to-date according to the changes intimated from time to time by the Treasury Officer.

The extracts shall be sent every year in May to the Treasury Officer, where they shall be amplified and corrected by addition of any names entered during the year and expunction of names removed from the treasury list. They shall be returned, duly corrected, to the tahsildar before the 1st July, who shall then have mauzawar lists compared and corrected.

498 Check of mauzawar list and inspection of pensioners—Every six months the tahsildar shall check correctness of the mauzawar lists of pensioners from the extracts furnished by the Treasury Officer. The tahsildar and the naib-tahsildar, when on tour, should make a point of seeing as many pensioners as they conveniently can, and personally ascertaining that they are alive. A note of the inspection should be made against the pensioners' name in the mauzawar list.

499. Verification and report of death of pensioners—The death or disappearance of any pensioner reported by the officer-in-charge of a police station or by a relative or friend of the pensioner under paragraph 524 and 525 of the Financial Handbook Volume V, Part II, or by the lekhpal under paragraph 22(4) of the Land Records Manual, or discovered by the tahsildar or naib-tahsildar in the course of their inspections or otherwise should after verification, be immediately reported to the Treasury Officer and the list at the tahsil corrected accordingly.

500. Communication of names of pensioners to lekhpals and periodical inquiries regarding existence—(1) The registrar kanungo shall communicate to the lekhpal the names of all pensioners residing in his circle. Subsequent changes made in the mauzawar lists of pensioners shall be communicated to the lekhpal at his next visit to the tahsil.

(2) Twice a year in the months of January and July, the registrar kanungo shall make inquiries from the lekhpals regarding the existence of pensioners resident in their circles. Any cases of death or disappearance of pensioners brought to notice shall be dealt with as in paragraph 499.

501. Tahsildar to check work of lekhpals—The tahsildar shall see that the lekhpals do their duty in respect of reporting the death or disappearance of pensioners as required by paragraph 22(4) of the Land Records Manual, using for this purpose the information received from the Treasury Officer or the officer-in-charge of a police station or gathered by him or the naib-tahsildar in the course of their personal inquiries or otherwise.

B—Rules regarding payment of pensions

502. Authorisation for payment of pensions at Sub-Treasuries—Under Article 952 of the Civil Service Regulations, a Treasury

Officer is authorised to allow the payment of a pension in any outlying treasury subordinate to the district treasury. Thus, to save pensioners the expense and inconvenience of attending the district treasury. The Treasury Officer may authorise payment, wherever practicable, at a Sub-Treasury instead of at the District Treasury.

503-A. Payment of pension in presence of Treasury Officer or Sub-Treasury Officer—Payment of pension at the headquarter's treasury shall be made in the presence of the Treasury Officer.

Similarly, when any pension is ordered to be paid at the tahsil, its payment shall always be made in the presence and on the responsibility of the tahsildar himself or the naib-tahsildar in the unavoidable absence of the tahsildar on duty elsewhere (both of whom are prohibited from delegating this duty to any subordinate); and a life certificate of the pensioner signed by the tahsildar or the naib-tahsildar shall invariably be transmitted by him to the Treasury Officer when any such payment is made in the absence of the pensioner.

503-B. Payment of pension through Public Sector Banks—The Scheme for payment of pensions of the U. P. Government Pensioners through Public Sector Banks has been introduced with effect from March 1, 1979. This scheme covers all State Government Pensioners including All-India Service Officers who retire or

have retired from a post under the State Government and such other pensioners (including recipients of Family Pension) whose pensions are debitable to the Consolidated Fund of the State. The pensioner will have the option to draw his pension according to the existing rules from the Treasury or from any branch of the authorised Public Sector Banks in the State in accordance with the rules laid down in the O. M. mentioned in the margin.* Under this Scheme, pension payment will be automatic and no bill will be required to be submitted to the Treasury or the Bank. The amount of monthly pension will be credited by the paying branch selected by the pensioner to his individual savings/current account at the commencement of the following month. The pensioner would be required to furnish a life certificate only once a year in the month of November in the prescribed form. An officer of the Public Sector Banks or the Reserve Bank of India has also been authorised to give a life certificate for this purpose in addition to the officers mentioned in para 518 of the Financial Handbook, Volume V, Part II.

* O. M. no. A—1—2840/X/10-16 (75), dated January 1, 1979.

504. Special enquiry in cases of pensioners over 70 years of age— The Accountant General shall in November each year make out lists of pensioners, whether political or service, paid from each treasury whose age is shown in the register maintained in the Accountant General's office to be over 70 years and shall send each list to the Treasury Officer concerned, with the request that the continued existence of the pensioners may be attested by special enquiry. District Officers are required to see that this special enquiry is carefully made and due report furnished to the Accountant General. This matter should also receive the attention of Commissioners during their tours of inspection. Treasury Officers should bear in mind that they are personally responsible for any payments wrongly made.

505. Recognition of pardanashin pensioners—In the case of pardanashin pensioners it is ruled that they must be actually recognised as required by paragraph 516 of the Financial Handbook, Volume V, Part II by no less than two respectable persons living in the same town, village or pargana with whom the verifying authority, i. E. the tahsildar or the naib-tahsildar, is personally acquainted.

CHAPTER 116

(Manual of Government Orders)

U. P. OLD AGE PENSION SCHEME

822. Old age pension scheme—(1) The Uttar Pradesh Old Age Pension Scheme was approved by Government (vide G. O. no. 2(P)/XXXVI-B-1 (P)-57, dated October 19, 1957) and was introduced in December, 1957. Originally, the pension under this scheme was sanctioned by the Labour Commissioner, Uttar Pradesh, Kanpur, on the recommendation of the District Magistrates. The amount of old age pension was also remitted by the Labour Commissioner to the pensioners by money order every quarter. In order to mitigate the hardship of old persons and pensioners, the power to sanction pension under this Scheme and to remit the amount of old age pension to the pensioners, has been delegated to all the District Magistrates of Uttar Pradesh, with effect from September 1, 1975. The present rate of pension under this Scheme in Rs. 40 per month.

(2) All destitute persons of 65 years of age and over, who are domiciled and have resided in Uttar Pradesh for more than a year on the date of the application, are entitled to old age pension under the scheme. Any displaced person from any other State, who is settled in Uttar Pradesh for more than three months, will also be eligible for old age pension. In respect of widows or such persons who are invalid or totally unable to earn their livelihood due to some bodily defect, the minimum age is 60 years.

(3) A 'destitute' is a person without any source of income who has no relative of 20 years and over of the following categories:

(i) Son, son's son (grandson)

(ii) Husband, wife.

This is subject to the condition that—

(A) the person will also be considered destitute if all his relatives of the above category are—

(a) over the age of 65 years and have no income of their own, or

(b) themselves economically poor and are unable to help, or

(c) totally incompetent to earn their livelihood, i. e. they are blind, leper or mad,

(d) continuously untraceable for at least seven years, or they have become mendicants and severed their connection with their family and, after making such enquiry as he thinks necessary, the District Magistrate is satisfied that the relative in question is untraceable or has become mendicant

(B) Beggars and mendicants and persons maintained free of cost at poor houses shall not be considered to be destitutes.

(C) Where husband and wife, both, are over the age of 65 years and destitutes, both of them are entitled to old age pension



ANNEXURE II

Extracts from the Land Records Manual

EXTRACTS FROM THE LAND RECORDS MANUAL RELATING TO PENSIONERS

PART I

CHAPTER II

DUTIES OF LEKHPALS

21. Attendance at tahsil—(a) The lekhpal shall attend the tahsil on a date in each month, which will be fixed by the Tahsildar. On the occasion of attendance, he will receive the salary that may be due to him and will make such reports as are required.

(b) The Collector may suspend the operation of this paragraph during the periods fixed for field inspection, or at other times, when the lekhpals are required to be in their halkas, but the suspension shall not extend for more than a month.

22. Reports to registrar kanungo—On the occasion of such attendance, the lekhpal will—

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(2) report in writing to the registrar kanungo—

(a)

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(b) all cases of death or disappearance of pensioners;

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CHAPTER IV

THE DIARY

47. Nature—The diary is the register in which occurrences relating to the duties of a lekhpal are to be entered day-by-day. The lekhpal will keep one diary for his halka; but if there are one or more assistant lekhpals in the halka, each of them will keep a separate diary.

NOTE—The lekhpal should note the names of all pensioners in his halka on the first page of his diary. This information will be communicated to him by the registrar kanungo.

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49. Contents—The following occurrences will be recorded in the diary from day-to-day:

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(24) Reports made by the lekhpal to the _____ registrar kanungo under paragraphs 22 and 23.

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PART III

Registrar Kanungos

CHAPTER XXXI

LIST OF PENSIONERS

343. Maintenance of the list—The registrar kanungo shall maintain a list of all pensioners residing in the tahsil in accordance with the instructions contained in Chapter XXVII-A of the Manual of Government Orders.

344. Communication of changes to lekhpal—The registrar kanungo shall communicate to the lekhpal the names of all pensioners residing in his halka. Subsequent changes made in the list of pensioners shall be communicated to the lekhpal at his next visit to the tahsil.

345. Enquiries regarding existence of pensioners—(i) Twice a year, in the months of January and July, the registrar kanungo shall make inquiries from the lekhpals regarding the existence of pensioners resident in their halkas.

(ii) Any cases of death or disappearance of pensioners brought to notice shall be dealt with as in paragraph 718-D, Chapter XXVII-A of the Manual of Government Orders.

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PART VII

Duties of Sub-Divisional Officers

CHAPTER LVII

INSPECTION OF REGISTRAR KANUNGO'S OFFICE

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585, Inspection.....The following instructions, which are based on experience, will, however, be found useful in carrying out the inspection of the various branches of the registrar kanungo's office. In these instructions, an attempt has been made to give briefly at first the procedure of work in each branch and then the points to be seen in the inspection of that branch:

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14. List of pensioners—The registrar kanungo has to maintain a list of all Civil and Military pensioners residing in the tahsil in accordance with the instructions contained in Chapter XXVII-A of the Manual of Government Orders, and in paragraphs 343-345 of this Manual. Twice a year, viz. in the months of January and July, he has to verify the existence of all such pensioners from the lekhpals concerned and to report promptly to the Treasury Officer through the Tahsildar all cases of deaths or disappearance of pensioners. While examining this list, the inspecting officer should see:

(i) Whether the registrar kanungo maintains a mauza-war list of pensioners and whether it is correct and up to date.

- (ii) Whether changes among pensioners are duly communicated by the Treasury Officer to the tahsil.
- (iii) Whether the existence of pensioners is verified from lekhpals by the registrar kanungo twice a year as laid down in paragraph 345.
- (iv) Whether deaths and disappearance of pensioners are promptly reported by the registrar kanungo and whether the tahsildar duly verifies such reports.
- (v) Whether the tahsildar and naib-tahsildar, when on tour, make it a point to see pensioners personally in the villages inspected by them in order to ascertain that they are alive.
- (vi) Whether the registrar kanungo communicates to the lekhpals the names of all pensioners residing in his halka and the changes, if any, among them.
- (vii) Whether adequate arrangements exist for verifying the existence of pensioners residing within the limits of a municipality.

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NOTE—Chapter XXVII-A of the Manual of Government Orders should now be read as Chapter 55 of the revised edition of the Manual of Government Orders.



ANNEXURE III

Extracts from Civil Service Regulations

EXTRACTS FROM CIVIL SERVICE REGULATIONS

CHAPTER XLVIII—PAYMENT OF PENSIONS

Section I—GENERAL RULES

930. Apart from special orders, a pension, other than a Wound or Extra-ordinary pension under the Uttar Pradesh Civil Services (Extra-ordinary) Pension Rules, is payable from the date on which the pensioner ceased to be borne on the establishment, or from the date of his application, whichever is later. The object of this latter alternative is to prevent unnecessary delay in the submission of

applications. The rule may be relaxed, in this particular, by the authority sanctioning the pension when the delay is sufficiently explained.

The pension of an officer who under Article 436, has received a gratuity in lieu of notice is not payable for the period in respect of which the gratuity is paid.

DECISIONS OF THE STATE GOVERNMENT

Under Article 907 read with Articles 911, 914, 917 (a) (ii) and 930 a pension is to be sanctioned only on receipt of a formal application* from the government servant concerned. In spite of the specific provisions of Article 907, according to which formal application for pension has to be made one year@ in advance of the date of actual or anticipated retirement, cases have occurred in which government servants have died shortly after retirement without having formally applied for pension. It has been decided that in such cases the authority competent to sanction a pension to the deceased government servant, had he made a formal application before death, may relax the provisions of the articles referred to above, and sanction pension and/or gratuity to the government servant from the date of retirement up to and inclusive of the date of his death as if he had made a formal application for the same before retirement, provided that the time-lag between retirement and death does not exceed six months. Cases in which the time-lag exceeds six months, should be referred to Government for decision. A pension and/or gratuity sanctioned in accordance with this order may be paid to the heirs of the deceased in accordance with the existing provisions of the rules.

* in form CSR 30

@ Now two years

(Finance Department G. O. No. G-II-3686/X-924-1955 dated November 18, 1959).

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931. The preceding article applies to ordinary, not to special cases. If under special circumstances, a pension is granted long after an officer has retired, retrospective effect should not be given to it without the special orders of the Government which granted it; in the absence of special orders such a pension takes effect only from the date of sanction.

932. Not printed.

933. Cancelled.

933-A Deleted.

934. Except where specifically otherwise provided, all pensions shall be payable in rupees in India:

Provided that, in the case of a non-Indian officer who entered service before the 10th September, 1949 and who on retirement takes up his residence in the United Kingdom or in any of the territories mentioned in Appendix 15, payment of pension, but not other retirement benefits such as death-cum-retirement gratuity and family pension admissible under the U. P. Liberalised Pension Rules, 1961, and Government contribution to the Contributory Provident-cum-Pension Fund may be made in sterling through the High Commissioner for India in the United Kingdom or through any of the authorities mentioned in Appendix 15, for the period of such residence at the minimum rate of conversion of 1s. 9d to the rupee:

Provided further that Indian Pensioners who retired from service before the 12th June, 1956, and who before that date took up residence in the United Kingdom or in any of the territories mentioned in Appendix 15, shall continue to enjoy the concession of conversion of their pensions into sterling at the minimum rate of 1s. 9d to the rupee during the continuance of their residence in the United Kingdom or those territories, as the case may be:

Provided further that the minimum rate of conversion of 1s. 9d. to the rupee shall not apply to those territories included in Appendix 15, where the Indian rupee is either legal or current tender or whose currency is at par with the Indian rupee.

Explanation—For the purposes of this Article and Articles 934-A, 934-B, 934-C, 934-D and 935 the expression "non-Indian" means a person who on the date of his retirement was a citizen of a country other than India.

934-A A non-Indian pensioner who entered service before the 10th September, 1949 and who has been residing in India and who proceeds to a place outside India with the object of taking up residence there, shall be entitled to convert his pension at the minimum rate only from the date when he quits India.

934-B A non-Indian pensioner who entered service before the 10th September, 1949 and who within six months of his retirement leaves India with the object of taking up residence elsewhere shall be entitled to convert his pension at the minimum rate from the date to which it has been paid in India or, if not payment has been made there, from the date of its commencement.

934-C A non-Indian pensioner who entered service before the 10th September, 1949 and who has been allowed to convert his pension at the minimum rate and who returns to India and continues to draw his pension through the High Commissioner for India in United Kingdom or through any of the authorities mentioned in Appendix 15, shall be allowed the benefit of the minimum rate for six months from the date of such return.

934-D. The pension of any non-Indian pensioner, who entered service before the 10th September, 1949 and who is entitled to the minimum rate and has commuted any portion of his pension after the 4th December, 1928, shall be converted at the rate of exchange prescribed by the Government of India and to the resulting pension shall be added, so long as he remains entitled to the minimum rate, the difference between the values of the full pension (less any portion commuted before the 5th December, 1928) converted at that rate and at the rate of exchange prescribed by the Government of India respectively.

935. The minimum rate shall apply to gratuities paid to non-Indian officers who entered service before the 10th September, 1949 residing outside India, but where the service of an officer to whom a gratuity is granted terminates in India, his gratuity shall be paid in India.

TRANSFERS BETWEEN ENGLAND AND INDIA

936. Transfer of a pension from India to the United Kingdom (where it is payable through the High Commissioner for India) and vice versa is permitted twice only.

937. Application for transfer of payment from India to the Home treasury should be made to the Accountant General within whose jurisdiction the treasury of payment is, who will grant a last pay certificate, forwarding a duplicate, with a copy of the first page of the application upon which the pension was originally granted, to the High Commissioner for India.

Section II _____ PAYMENT IN INDIA

938. Deleted.

939. The Accountant General of the State in which payment is to be made will then communicate to the officer who is to pay the pension authority to make the payment; in the case of a pension, such authority will be a Pension Payment Order in Form 27 or 28 or (in the case of Presidency payments) Forms 27-I or 28-A.

NOTE—1 Not printed.

NOTE—2 Each Pension Payment Order will be accompanied by Form 27-A intended to be delivered by the Disbursing Officer to the pensioner concerned for use as a wallet for the pensioner's half of the Pension Payment Order.

PROCEDURE IN PAYING

940. A gratuity is paid in single sum, and not by instalments, on receipt of the Accountant General's authority.

941. (a) A gratuity may, at the discretion of the State Government or with the sanction of the State Government on the application of the recipient, be converted either into a life annuity, or into a temporary life annuity, or into annuity payable for a fixed number of years with remainder to the annuitant's heirs in case of his death. The amount of the life annuity will be determined by the table prescribed by the State Government under the Uttar Pradesh Civil Pensions (Commutation) Rules, while that of the temporary life annuity will be determined in each case in consultation with the Actuary to the Government of India on the assumption of the same rates of interest and mortality on which the table prescribed by the State Government under the Uttar Pradesh Civil Pensions (Commutation) Rules is based.

(b) Deleted

942. The State Government will never insist on the conversion of a gratuity into an annuity, unless the expectation of life of the officer be reported by competent medical authority to be equal to the average.

943. A pension is payable in India monthly on and after the first day of the following month under the following rules:

Rules—1. On receipt of the Pension Payment Order, the disbursing officer will deliver one-half to the pensioner, and keep the other half carefully in such manner that the pensioner shall not have access thereto.

2. Each payment made is to be entered on the reverse both of pensioner's half and of the disbursing officer's half of the Pension Payment Order, both entries being attested at the time of payment by the signature of the disbursing officer.

3. With reference to Articles 956 and 957, a pension should, under no circumstances, be paid for the first time in arrears for more than one year without special orders of the State Government.

NOTE—The State Government may delegate its powers under this Rule to Commissioners of Divisions and to such other officers as it may desire.

4. A pension is payable for the day on which the pensioner dies.

5. In regard to the liability of pensions to attachment by a Civil Court, see Section 11 of Act XXIII of 1871, which runs as follows:

Section 11. "No pension granted or continued by Government on political considerations, or on account of past services or present infirmities or as a compassionate allowance, and no money due, or to become due, on account of any such pension or allowance, shall be liable to seizure, attachment or sequestration by process of any Court in British India at the instance of a creditor for any

demand against the pensioner, or in satisfaction of a decree or order of any such Court."

IDENTIFICATION OF PENSIONERS

944. As a rule a pensioner must take payment in person after identification by the comparison with the Pension Payment Order.

NOTE—Not printed.

945. A pensioner specially exempted by the State Government from personal appearance, a female pensioner not accustomed to appear in public, or a male pensioner who is unable to appear in consequence of bodily illness or infirmity, may receive his or her pension upon the production of a life certificate signed by a responsible officer of Government or by some other well known and trust-worthy person.

NOTE 1—The power to grant exemption under this article from personal appearance to draw pension may be delegated by a State Government to any officer of not lower rank than Collector of a district.

NOTE 2—The State Government have delegated to Collectors of districts the power to grant exemption under this article from personal appearance to draw pension.

946. A pensioner of any description, who produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code (Act. V of 1898), or by any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908 (XVI of 1908) or by any pensioned officer who, before retirement, exercised the powers of a Magistrate, or by any gazetted officer or by a Munsif or by a Deputy Inspector of Schools or by a Police Officer not below the rank of Sub-Inspector-in-Charge of a Police Station, or in respect of pension not exceeding Rs. 50 per mensem, by a Post Master, a Departmental Sub-Post Master, or an Inspector of Post Offices, is exempted from personal appearance.

NOTE—For purposes of the above article, the life certificate granted by a patwari in the hill areas of the districts of Nainital, Almora, Garhwal, Tehri-Garhwal, Chamoli, Pithoragarh and Uttar Kashi who also exercises the powers of a police officer in his circle, to pensioners residing in those areas may be accepted as adequate, provided that the signatures of the patwari is known to the treasury.

DECISIONS OF THE STATE GOVERNMENT

@An agent of State Bank of India is not a Government servant and his appointment is not Gazetted by Government and accordingly he is not empowered to sign Life Certificates under Article 946, Civil Service Regulations, except in the case of his constituents whose pensions are drawn by him.

(Finance Department G. O. no. 1219/X-13, dated the 24th March, 1905)

947. (a) In all cases referred to in Articles 945 and 946, the disbursing officer must take precautions to prevent impositions, and must, at least once a year, require proof independent of that furnished by the life certificate of the continued existence of the pensioner.

*(b) For this purpose he should (save in case of exemption from personal appearance granted by the State Government) require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may be alleged, he should require proof thereof in addition to the proof submitted of the pensioner's existence.

1. The disbursing officer is personally responsible for any payment wrongly made. In case of doubt, he should consult the Accountant General.

2. A pensioner of rank may be privately identified by the disbursing officer and need not be required to appear at a public office.

@Now, under FD (A-I) G. O. dated 3-1-1972, Class I officers of Reserve Bank of India, Staff Officers/Asstt. Accountant & equivalent officers of Nationalised Banks are empowered to sign such certificates.

*In its application to members of the State, Subordinate and Specialist services, other than those appointed by the Secretary of State in Council, clause (b) of this article.

DECISIONS OF THE STATE GOVERNMENT

It is not considered that any useful purpose will be served by attempting at a definition of the term 'Pensioner of rank'. Government, therefore, prefer to deal on merits with each claim when it arises, and when the local officers, for good and sufficient reasons, have expressed doubts, the question is for the District Officers to decide in the first instance.

(Finance Department G. O. no. A-785/X-114, dated November 10, 1932).

948. Payment of pensions to Police pensioners are made in accordance with the Rules in this Section, but if the disbursing officer entertains any doubt as to the identity of such a pensioner, he may require the local Inspector of Police to identify him. The Inspector would then be responsible for the correct identification of the pensioner.

PAYMENT TO AGENTS

949. (a) A pensioner not resident in India may with the permission of the Reserve Bank of India draw his pension in India through a duly authorized agent possessing a legally valid power of attorney, who must produce on each occasion a certificate by a Magistrate, a Notary, a Banker or a Minister of religion that the pensioner was alive on the date to which his pension is claimed unless the duly authorized agent has executed an indemnity bond to refund overpayments in which case he has to produce the life certificate at least once a year.

(b) A pensioner of any description resident in India is exempted from personal appearance if he draws his pension through a duly authorised agent approved by the State Government, who must execute an indemnity bond to refund overpayments and produce at least once a year a life certificate signed by any of the persons authorised by Article 946 to sign such certificates.

(c) The pension of an officer drawing his pension through an agent who has executed a bond to refund overpayments should not be paid on account of a period of more than one year after the date of the life certificate last received and the Accountant General and the disbursing officer should be on the watch for authentic information of the decease of any such pensioner, and on receipt thereof, should promptly stop further payments.

TRANSFERS IN INDIA

950. A State Government or an Accountant General may, on application and on sufficient cause being shown, permit transfer of payment from one treasury in India to another. This jurisdiction may be delegated by the State Government to any Executive authority not lower than the Collector or other District Officer.

951. (a) A copy of any order issued by a State Government or other Executive authority under the preceding article should be forwarded to the Accountant General, and the Collector of the district from which the payment is to be transferred should be instructed to return his half of the Pension Payment Order.

(b) The Accountant General will then either issue a new payment order, or enface the payment order for payment at the new treasury and forward it to the Treasury Officer who will in future pay the pension, or, if the treasury is in another State will move the Accountant General of that State, to do so.

952. A Treasury Officer may authorise payment in any of the outlying treasuries subordinate to his district treasury of a pension payable under proper authority at his head-quarters, and may transfer the payment of a pension from such subordinate treasury to the district treasury, or from one subordinate treasury to another in the same district.

CERTIFICATE OF NON-EMPLOYMENT

953. (a) A pensioner drawing pension in India is required to append to his bill a certificate as follows:

"I declare that I have not received any remuneration for serving in any capacity, either under Government or under a Local Fund, during the period for which the amount of pension claimed in this bill is due."

(b) In the case of a pensioner permitted under Chapter XXI to draw pension after re-employment, this certificate should be modified according to the facts.

(c) In the case of a pensioner drawing his pension through an agent, who has executed a bond of indemnity, as required by Article 42 of the Civil Account Code, 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 certificates.

RENEWAL OF PENSION PAYMENT ORDER

954. When a reverse of a Pension Payment Order is filled up, or when the pensioner's half is found to be worn or torn, both halves may be renewed by the Treasury Officer.

955. If a pensioner loses his half of the Pension Payment Order, a new Order may be issued by the Treasury Officer, who should see that no payment is made on the half alleged to be lost by a strict observance of Rule 2 under Article 943. The necessary note should be made in remarks column of the register in Form 39, Civil Account Code.*

*Now Form T. R. 36

LAPSES AND FORFEITURES

956. If a pension payable in India remains undrawn for more than one year, the pension cases to be payable.

957. If the pensioner afterwards appears, the disbursing officer may renew his payments. But the arrears cannot be paid if the pension in arrears is to be paid for the first time or if the amount of arrears exceeds Rs. 1,000* without the previous sanction of the authority by whom the pension was sanctioned to be obtained through the Accountant General.

NOTE—In cases where the pension is sanctioned by the State Government it may delegate its power under this article to Heads of Departments or other subordinate authorities.

*Also see FD (A-1) G. O. dated 3-1-72.

DECISIONS OF THE STATE GOVERNMENT

Delegation of powers by the State Government to all Heads of Departments—The State Government have delegated the powers, vested in them by Article 960, Civil Service Regulations, of sanctioning payment to the legal heirs of a deceased pensioner, of any excess over Rs. 500 on account of arrears of pensions without the production of the usual legal authority, to the heads of departments subject to the conditions laid down in the above article.

(Finance Department G. O. no. M-1135/X-379, dated the 13th June, 1938).

(2) Payment of arrears of pension extending beyond one year in respect of Gurkha pensioners— The State Government have delegated to :

1. the Collector of Gorakhpur ;
2. the Deputy Commissioner of Gonda and Bahraich ;
3. the Deputy Commissioner of Almora, and the Sub-Divisional Officer, Pithoragarh, district Almora ;

the power to sanction, without reference to the Accountant General, Uttar Pradesh, the payment of arrears of pensions, extending beyond a period of one year in respect of Gurkha Pensioners of the Military police of the Government of Assam, who draw their pensions from the treasury/treasuries/sub-treasuries at Gorakhpur/Gonda and Bahraich/Almora and Pithoragarh.

(Finance Department G. O. no. M-11655/X-429, dated 28th July, 1937)

Pensions not drawn regularly may only be disbursed by Treasury Officer on his own authority if the period which elapsed since the last drawal does not exceed one year. If the said period exceeds two years, the sanction of the District Officer is required ; if it exceeds two years but does not exceed six years, the sanction of the Commissioner is required; and if it exceeds six years, the sanction of the Government is required.

NOTE 1—In case of Malikana allowances, the District Officer can sanction arrears up to 3 years above which cases should be referred to the Government.

NOTE 2—The Pension Payment Order of political pensioners need not be returned to the Accountant General, Uttar Pradesh as required by Article 956 of the Civil Service Regulations.

(The above orders have been reproduced from the A.G.'s Manual.)

958. If the suspension of payment is attributable to error or neglect by any public officer, the Accountant General may direct payment of the arrears without taking the orders of the Government.

DECEASED PENSIONERS

959. (a) On the death of a pensioner, payment of any arrears actually due may be made to his heirs, provided that they apply within one year of his death. It cannot be paid thereafter without the sanction of the authority by whom the pension was sanctioned to be obtained through the Accountant General.

NOTE—In cases where the pension is sanctioned by the State Government, it may delegate its powers under this article to Heads of Departments or other subordinate authorities.

(b) But if the arrears do not exceed Rs. 100, and the case presents no peculiar features, the Accountant General is empowered to pass the arrears on his own authority.

(c) After payment of the arrears of pension, the Pension Payment Order should be returned to the Accountant General with a report of the date of the death of the pensioner.

DECISIONS OF THE LOCAL GOVERNMENT

The Local Government have delegated the power to sanction payment of arrears of pensions under Article 943 (3), 957 and 959(a) of the Civil Service Regulations, to the Collector of the district in which the pension is payable, who may, where it seems necessary, make a reference to the authority by whom the pension was sanctioned.

*960. Subject to the provisions of the preceding article, the arrears of pension of a deceased pensioner may be paid to the heirs of the deceased, without the production of the usual authority, to the extent of Rs. 1,200 under the orders of the Collector or other officer responsible for the payment, after such enquiry into the rights and title of the claimants as may be deemed sufficient. Any excess above Rs. 1,200 may similarly be paid under the orders of the Head of the Department on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt, payment should be made only to the person producing legal authority.

961. If an officer dies before actually retiring or being discharged, his heirs have no claim to anything in respect of his pension.

*This came into effect from May 3, 1969 vide notification no. G-2-1032/X-915-1966, dated March 28, 1969.



APPENDIX XXVIII

Government Orders and Instructions regarding Letters of Credit

1. O.M. No. A-1/3244/X-73	Dated December 11, 1973
2. G.O. No. A-1/ 100/X-74	Dated July 19, 1974
3. G.O. No. A-3/2854/X-SA-PA-75	Dated September 24, 1975
4. G.O. No. A-3/2007/X-SA-PA-1976-12(4)/76	Dated May 5, 1976
5. O.M. No. A-3/2775/X-SA-PA-79	Dated September 15, 1979
6. O.M. No. A-2-3021/X-SA-PA-82	Dated September 20, 1982
7. G.O. No. A-2-1800/X-83-14(6)-83	Dated June 15, 1983
8. G.O. No. A-2-1967/X-SA-SI-83-14(6)-83	Dated July 15, 1983
9. G.O. No. A-2-2020/X-SA-SI-83-14(6)/83	Dated July 22, 1983
10. G.O. No. A-2-2429(3)/X-83-SA-PA-14(6)/83	Dated August 26, 1983
11. G.O. No. A-2-2855/X-83-SA-PA-14/83	Dated September 7, 1983



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4 — fofHkUu vkgj.k vf/kdkfj;ksa }kjk tks psd dkVs tk;saxs os ml vf/kdkjh ds laca/k esa LVsV cSad vkQ bafM;k dk lalwfpr vkaofVr /kujkf'k dh lhek rd cSad }kjk Loh—r fd;s tk;saxsA ;fn fdlh eghus essa vkgfjr /kujkf'k ml eghus ds fy;s vkoafVr /kujkf'k ls de gks rks vf/kdkjh dks ;g vuqefr gksxh fd og ;g 'ks"k /kujkf'k vuqorhZ eghus esa vkgfjr dj ldrk gS c'krsZ fd lEiw.kZ o"kZ ds fy;s dh xbZ dqy O;oLFkk ls vf/kd u gks tk;A ij o"kZ ds vUr esa tks /kujkf'k 'ks"k jg tk;xh og C;ixr le>h tk;sxhA fdUrq ;fn dksbZ psd o"kZ lekIr gksus ds igys dkVk tk; vkSj mldk Hkqxrku o"kZ lekIr gksus ds ckn fd;k tk; rks mldk fglke ml o"kZ ds lk[k]= esa lfEefyr fd;k tk;xk ftl o"kZ ;g psd dkVk x;k gksA o"kZ ds nkSjku bl ckr dh vko';drk iM+ ldrh gS fd dfri; vf/kdkfj;ksa dks tks /kujkf'k vkoafVr dh xbZ gS og muls iqu%xzZg.k dj yh tk; vkSj mls nwljs vf/kdkfj;ksa dks iqu% vkoafVr dj fn;k tk;A eq[; vfHk;Urk/ eq[; vj.;iky ls lwpuk izkIr gksus ij visf{kr fuf/k;ka iquZxzg.k djus/ vkoafVr /kujkf'k esa o`f) djus ds ckjs esa lEcU/kr dks"kkf/kdkfj;ksa dks vkns'k tkjh fd;s tk;saxsA

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MOST IMPORTANT

UTTAR PRADESH SHASAN

FINANCE (A- 1) DEPARTMENT

No. A-1/3244/X— 1973

Dated Lucknow, December 11, 1973

OFFICE MEMORANDUM

The Government have from time to time felt the need for introducing a system of appropriation control in regard to drawings of the officers of major spending departments and, as a first stage, have decided to introduce the system for the Public Works Department, Irrigation Department and Forest Department.

2. It has accordingly been decided to introduce a system of issue of letters of credit for each Drawing Officer of the above departments on the Sub-Treasuries or Treasuries, stipulating the amount that could be drawn by the officer concerned every month and also the total amount that could be drawn during the year. The Heads of Departments covered by the scheme will furnish to the Finance Department a statement showing the budget allocations, the amount necessary for operation at Headquarters for adjustments against central purchases and by way of central reserve for further allocation for special and urgent needs of subordinate officers and the limits upto which their subordinate officers need be allowed to draw funds every month. The breakup to be given to Government will be for a district Treasury as a unit. Based on these statements, the Finance Department will issue necessary instructions to the Treasury Officers indicating the monthly as well as annual allocations for the various drawing officers. These drawing officers (like Executive Engineers) will further allocate the allotments among various subordinate officers working under them (e. g. Assistant Engineers) and inform the District Treasuries of the allotments. The District Treasury Officers will in turn communicate these allocations to the concerned branches of the State Bank and the various sub-Treasuries.

3. The intension is that the drawal of cheques by the officers of the P. W. D., Irrigation Department and Forest Department should be regulated with reference to the allotments for those officers communicated to the respective branches of the

State Bank of India. This system of letters of credit will apply only to the drawings on the expenditure side under P. W. D., Irrigation Department and Forest Department remittances. The procedure for the paying in of receipts into the bank by these departments will continue as heretofore and will not be affected in any way by the system of letters of credit. As at present, there can no drawals on these receipts.

4. Cheques drawn by the various drawing officers will be honoured by the branches of the State Bank of India upto the amount of allocation communicated to the bank in respect of that officer. In case the drawings in a particular month fall below the allocation for that month, the officer will be permitted to carry over such balance to the subsequent months, subject to the overall provision for the year not being exceeded. The balance outstanding as at the close of the financial year will stand lapsed. However, a cheque drawn before, but paid after the end of the financial year, will be taken against the letter of credit of the year in which it was drawn. During the course of the year, it may be necessary to resume allocations from certain officers and reallocate them to others. On intimation from Chief Engineer/Chief Conservator of Forests orders will be issued to Treasury Officers concerned to resume necessary funds and to increase the allocations.

5. Some of the points which will require special attention of the Chief Engineers/Chief Conservator of Forests are also given below :—

(i) In respect of cheques drawn for 'Refund of Deposits' (Refund of Earnest Money Deposit or withheld security amounts under Public Works Deposits) the amounts shall not be taken against the limit of letters of credit of the Divisions and the Executive Engineers of Public Works Department/Irrigation Department/Divisional Forest Officers shall indicate the position on these cheques by rubber stamp ("Refund of Deposits—Outside Letter of Credit limits") under attestation of the cheque drawing officers.

(ii) The Superintending Engineers/Conservators of Forests are permitted to resume and to reallocate, within the districts, the amounts allotted to different divisions subject to the condition that the monetary limit of the district for the month shall not be exceeded.

(iii) When the divisions under the control of the Superintending Engineers/Conservators of Forests are situated in more than one district, the Superintending Engineers may resume and reallocate amongst the divisions in their charge the amounts that have been allocated for the month in respect of the divisions attached to the circle and in respect of such resumption and reallocation of amounts, the Superintending Engineer/Conservators of Forests shall arrange to communicate the copies of the instructions for the re-allocation to the Treasury Officers concerned, and to Chief Engineer/Chief Conservator of Forests. In respect

of allocation amongst divisions in more than one district, copies shall be sent to the Secretary to Government, Finance Department also.

(iv) In respect of works taken up for execution on behalf of other departments of Government (known as works under 'Remittances' and also under 'Public Works Deposits') the requirements of funds shall be included in the letters of credit. The concerned Executive Engineers or the District Engineer shall indicate, in the requisition sent to the Chief Engineer, the particulars of allotment of funds and sanction of the department concerned. In respect of work coming under 'Remittances' and in respect of works under 'Public Works Deposits' the Executive Engineer shall furnish certificates in the letter of requisition to the Chief Engineer that amounts of deposits for the works to be taken up have been received and accounted for in the Divisional books. The existing system of allocation of funds by the Chief Conservator of Forests, Conservators of Forests and Divisional Forest Officers in the Forest Department will stand modified and funds will now be allocated as indicated in this Office Memorandum.

(v) The break-up will be given major headwise and will be communicated to Treasury Officers; however the State Bank of India will be given information of the total amount that may be drawn by the officer concerned.

(vi) This system will not apply to salaries which are at present drawn by bills.

6. This system of introduction of letters of credit will be introduced commencing from 1st April, 1974. The Heads of Departments brought under the scheme are requested to furnish immediately in the proforma enclosed and in any case not later than 15th February, 1974, the particulars referred to in para 2 above in respect of officers under their control. They are also requested to issue suitable instructions to the various drawing officers under their control regarding the implementation of the scheme of appropriation control indicated in this Office Memorandum. It is reiterated that the Chief Engineers/Chief Conservator of Forests should ensure that while sending the proposals for allocation suitable provision is made to cover fully payments for the central purchases and necessary reserve.

7. Necessary amendments on this account will be made in the Financial Hand Books in due course.

S. V. S. JUNEJA

Commissioner and Secretary, Finance.

To

1. The Chief Engineer, U. P., Public Works Department, Lucknow.

2. The Engineer-in-Chief, U. P., Irrigation Department, Lucknow.
3. The Chief Conservator of Forests, Uttar Pradesh, Lucknow.
4. The Secretary to Government, U. P., Public Works Department, Lucknow.
5. The Secretary to Government, U. P., Irrigation Department, Lucknow.
6. The Secretary to Government, U. P., Forest Department, Lucknow.

No. A-1/3244(i)X-1973 OF DATE

Copy for information and necessary action forwarded to—

- (1) The Accountant General U. P., I and II, Allahabad.
- (2) The Chief Accountant, Reserve Bank of India, Central Office, Bombay.
- (3) The Director of Treasuries, U. P., Lucknow.
- (4) The Secretary and Treasurer, State Bank of India, Kanpur/New Delhi.
- (5) All Treasury Officers, Uttar Pradesh.
- (6) Finance (Budget-1) and all expenditure control Sections of Finance Department.

By order,

S. V. S. JUNEJA

Commissioner and Secretary, Finance.

ANNEXURE

STATEMENT I

(Form in which information will be supplied to Treasuries)

(Specimen with sample Data)

Name of the District Sub-Treasury

Serial no.	Name of Drawing Officer	Head of Account	Amount of Allocation for					For the full year
			April	May	June	July	August etc.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
1	E.E. (P.W.D.) XX Division.	50—Public Works	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000	12,00,000
		52—Capital Outlay on Public Works.	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000	12,00,000
		103—Capital Outlay on Public Works.	2,00,000	2,00,000	2,00,000	2,00,000	2,00,000	24,00,000
		109—Capital Outlay on other Works	100	100	100	100	100	1,200
		Total	4,00,100	4,00,100	4,00,100	4,00,100	48,01,000	

STATEMENT 2

(Statement to be sent by Heads of Department to Government)

Head of Account : "50—Public Works"

Serial no.	Name of Circle/ Division	Name of Officer	Name of the Treasury	Amount allocated				Total
				Sub- Treasury	April	May	June	
1		E.E. X Division						
2		E.E. Y Division						
3		E.E. Z Division						
		Total						

Serial no.	Name of the Drawing Officer	Head of Account	Amount of allocation for					For the full year
			April	May	June	July	August etc.	
1	(Forest) D. F. O. Nilgiris.	70 Forest	5,00,000	5,00,000	5,00,000	5,00,000		60,00,000
		50 Public Works	1,000	1,000	1,000	1,000		12,000
		Other Heads of Account.						
		Deposits						
		G. P. F.	5,000	5,000	5,000	5,000		60,000
		Advances						
		O.B.A.	2,000	2,000	2,000	2,000		24,000
	Total	5,08,000	5,08,000	5,08,000	5,08,000		60,96,000	

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izs"kd]

Jh xksiky izlkn vxzoky]

mi lfpo]

mRrj izns'k 'kkluA

lsok esa]

leLr dks"kkf/kdkjh]

mRrj izns'kA

foRr (ys[kk) vuqHkkx&1

y[kuÅ % fnukad

1 9 tqykbZ] 1 9 7 4

fo"k;%– lkoZtfud fuekZ.k/ flapkbZ/ ou foHkkxksa ds lEcU/k esa fofu;kstu fu;U=.kA

egksn;]

tSlk fd vki dks fofnr gS lkoZtfud fuekZ.k] flapkbZ rFkk ou foHkkxksa ds IEcU/k esa 1 vizSy 1 9 7 4 ls fofu;kstu fu;U=.k iz.kkyh ykxw gSA bl lUnHkZ esa izeq[k vfHk;Urk] flapkbZ foHkkx] mRrj izns'k us 'kklu dks lwfpr fd;k gS fd mDr ;kstuk ds laca/k esa 'kklu }kjk le;≤ ij tkjh fd;s x;s vkns'k dfri; dks"kkf/kdkfj;ksa dks Li"V ugha gS ftlds QyLo:i dgha dgha dk;Z lapkyu esa dfBukbZ gks jgh gSA vr% eq>s vkids ekxZfunsZ'ku gsrq fuEukuqlkj fLFkfr Li"V djus dk funZs'k gqvk gSA

1 — fofu;kstu fu;U=.k ;kstuk ls IEcfU/kr foHkkxksa }kjk foxr o"kZ (1 9 7 3 &7 4) ds nkSjku dkVh xbZ psdksa dh jkf'k] ftudk Hkqxrku orZeku foRrh; o"kZ esa gks] orZeku foRrh; o"kZ ds fy;s fu/kkZfjr lk[k&i= lhek esa lfEefyr ugha dh tk;xh tSlk fd 'kkldh; jsfM;ksxzzke la[;k ,&1 / 1 1 6 1 / nl&7 4 fnukad 1 2 vizSy 1 9 7 4 esa igys Li"V fd;k tk pqdk gSA orZZeku foRrh; o"kZ ds nkSjku psdsa ftl eghus esa dkVh tk;sa] mudh jkf'k mlh ekg dh vkoafVr lhek ds fo:) lek;ksftr dh tkuh pkfg;sa

2 — ;fn fdlh vkgj.k vf/kdkjh }kjk fdlh eghus esa vkoafVr lhek ls de /kukgj.k fd;k tkrk gS rks ml ekg dh vo'ks"k jkf'k dk vkgj.k ('kkldh; dk;kZy; Kki la[;k ,&1 / 3 2 4 4 / nl&7 3 fnukad 1 1 fnIEcj 1 9 7 3 ds vuqPNn 4 ds vuqlkj) vuqorhZ eghuksa esa fd;k tk ldrk gS c'krsZ fd IEiw.kZ o"kZ ds fy;s dh xbZ dqy /ku&O;oLFkk ls vf/kd vkgj.k u gks tk;A

3 — mDr foHkkxksa ls IEcfU/kr vUrj— [k.Mh; /ku— lek;kstu gsrq dkVs x;s psdksa dh jkf'k (ftudk udn Hkqxrku ugha gksrk vkSj ftu psdksa ij nkfgusa gkFk Åijh dksus esa okD;ka'k 'Inter Divisional Transfer—Not Payable in Case-Outside Letters of Credit.' jej LVkEi ls vafdr gks] Hkh o"kZ dh lk[k&i= lhek esa lfEefyr ugha dh tk;xhA bl IEcU/k esa 'kklukns'k la[;k ,&1/1489/nl&7 4] fnukad 4 ebZ 1974 }kjk vko';d funsZ'k fn;s tk pqds gSaA

4 — fuf{kIr izfrHkwfr vFkok vfxze dh okilh ds IEcU/k ;s dkVs x;s psdksa dh jkf'k Hkh (ftu ij jej LVkEi l 'Refund of Deposit—Outside Letter of Credit limits' vafdr gks) orZeku foRrh; o"kZ ds fy, vkoafVr lk[k&i= esa lfEefyr ugha dh tk;xh tSlk fd iwoksZDr 'kkldh; dk;kZy; Kki fnukad 1 1 fnIEcj 1 9 7 3 ds vuqPNsn 5 (1) esa rFkk jsfM;ksxzzke la[;k ,&1/1465/nl&74 fnukad 2 ebZ 1974 esa Li"V fd;k tk pqdk gSA

Hkonh;]

(xksiky izlkn vxzoky)

mi lfpoA

la[;k ,&1/100(1)/nl&7 4] rn~fnukad]

izfrfyfi fuEufyf[kr dks Hkh lwpukFkZ vxzlkfjr :—

- 1 — eq[; vfHk;Urk] lkoZtfud fuekZ.k foHkkx] mRrj izns'k] y[kuÅA
- 2 — izeq[k vfHk;Urk] flapkbZ foHkkx] ÅRrj izns'k] y[kuÅA
- 3 — eq[; vj.;iky] mRrj izns'k] y[kuÅA
- 4 — lkoZtfud fuekZ.k vuqHkkx&10/flapkbZ vuqHkkx&9/ou vuqHkkx&1] lfpoky;) mRrj izns'k] y[kuÅA
- 5 — egkys[kkdkj] mRrj izns'k] bykgkcknA
- 6 — funs'kd dks"kkxkj] mRrj izns'k] y[kuÅA
- 7 — eSustj] 'kkldh; vk/kkj lkexzh dsUnz] fVdSr jk; rkykc ds lkeus] iqjkuk fVdSrxat] y[kuÅA

vkKk ls]

(xksiky izlkn vxzoky)

mi lfpoA

Lak[;k ,-3/2854/nl&lk0 i0&75

izs"kd]

Jh xksiky izlkn vxzoky]

mi lfpo]

mRrj izns'k 'kkluA

lsok esa]

leLr ftykf/kdkjh]

mRrj izns'kA

foRr (ys[kk&3) vuqHkkx

fnukad % y[kuÅ % flrEcj 24, 1975

fo"k;%– dks"kkxkjksa esa lkoZtfud fuekZ.k foHkkx] flapkbZ foHkkx vkSj ou foHkkx ds psdksa dh iksfLVax ds u;s izi=A

lanHkZ%–(1) foRr (ys[kk) vuqHkkx&1 'kklukns'k la[;k ,&1/1152/nl&lk0 i0&7 4] fnukad 5 vDVwcj] 1 9 7 4 A

(2) bysDV^aksfud vk/kkj&lkexzh fo/kk;u dsUnz] mRrj izns'k] y[kuÅ ds ifji= la0 izkfof/kd/16/73/2597 fnukad 2 twu] 1 9 7 5] vkSj la0 izfof/kd/16/73/2854, fnukad 1 7twu] 1 9 7 5 A

egksn;]

eq>s ;g dgus dk funsZ'k gqv k gS fd mijksDr 'kklukns'k vkSj ifji=ksa esa lkoZtfud fuekZ.k foHkkx] flapkbZ foHkkx vkSj ou foHkkx ds psdksa dh dks"kkxkj esa iksfLVax ds fy;s izi= fu/kkZfjr fd;s x;s FksA ;g vuqHko fd;k tk jgk gS fd 'kklukns'k fnukad 5 vDVwcj] 1974 }kjk fu/kkZfjr izi=ksa esa og lc lwpuk Li"Vr% vafdr djus esa vlqfo/kk gksrh gS ftudh vis{kk bl fo"k; ij ikfjr vuqorhZ 'kklukns'kksa esa dh x;h gSA blds vfrfjDr dsUnz ds mijksDr ifji=ksa esa fu/kkZfjr izi=ksa esa LrEHkksa dh la[k vf/kd gksus ls Hkh u;s izdkj ds izi=ksaa dks fu/kkZfjr djus dh vko';drk izrhr gksrh gSA bl fo"k; ij iqfoZpkj djus ds mijUr 'kklu us ;g fu.kZ; fy;k gS fd fnukad 1 vDVwcj] 1975 ls dks"kkxkj esa mijksDr rhuksa foHkkxksa ds psdksa dh iksfLVax ds fy;s bl 'kklukns'k ls layXu izi= 'd' vkSj '[k' esa Øe'k% fMohtuokj foLr'r vkSj ,sCIV^aSDV ys[ks j[ks tk;A

vuqjks/k gS fd —i;k vius v/khuLFk leLr dks"kkf/kdkfj;ksa dks ;g vkns'k nsus dk d"V djsa fd os —i;k 1 vDVwcj] 1975 ls mijksDr ys[ks bl 'kklukns'k }kjk fu/kkZfjr izi= 'd' vkSj '[k'esa gh j[ksa vkSj fuEufyf[kr funsZ'kksa dk /;kuiwoZd ikyu djsa%—

(1) mijksDr foHkkxksa esa izR;sd fMohtu ds lnj dks"kkxkj esa psdksa dh iksfLVax ds izi= 'd' esa ,d vyx jftLVj j[kk tk; vkSj ;fn dksbZ fMohtu mi dks"kkxkj ij Hkh psd vkgfjr djrk gS rks ml fMohtu ds fy;s izR;sd mi dks"kkxkj ds fy;s izi= 'd' esa vyx j[ks tk;saA

(2) izR;sd fnu ds psdksa dh iksfLVax iwjh djus ij izi= 'd' ds LrEHk 8 ds ;ksx dks vkoafVr vo'ks"k lk[k lhek ls ?kVk dj LrEHk 9 esa fy;k tk; tks ml fnu dh vo'ks"k lk[k lhek gksxA

(3) LrEHk 8 o 10 ds nSfud ;ksxksa dk ;ksx LrEHk 11 esa fn[kk;k tk; vkSj bl ;ksx dks gh izi= '[k' esa ys fy;k tk;A ;fn fdlh fMohtu ds fdlh mi dks"kkxkj ds izi= 'd' esa Hkh ml fnukad esa ysu nsu gqv k gS rks ml jftLVj dk ;ksx izi= '[k' esa ,d vyx ykbu esa izfof"V djds mi dks"kkxkj ds uke ds lkeus fy[kk tk;s vkSj bldk ;ksx fudkyk tk;sa bl izdkj ;fn fdlh fMohtu ls lacaf/kr 4 jftLVjksa esa mlh frfFk esa ysu nsu gksrk gS rks izi= '[k' esa 4 vyx&vyx ykbuksa esa izR;sd mi dks"kkxkj ds lkeus izfof"V dh tk; vkSj mldk nSfud ;ksx fudky fy;k tk;saA

(4) jftLVj '[k' dk nSfud ;ksx izns'k Hkqxrku dh dS'keqd esa ys tk;k tk;A

(5) ;fn fdlh fMohtu dh eghusa dh lk[k lhek dks"kkxkj esa izkIr gksus ds ckn 'kklu }kjk mlesa ifjorZu fd;k tk; ;k lacaf/kr vj.;iky/v/kh{k.k vfHk;Urkh }kjk lk[k lhek esa iqjkoaVu fd;k tk;s rks ,slh n'kk esa ifjorZu dh lwpuk izkIr gksrs gh dks"kkf/kdkj

}kjk izi= 'd' ds 'kh"kZ LFkku esa dqy lk[k lhek esa '/ku' vFkok '_.'k' (Iyl vFkok ekbul) vafdr djds iqujkofUVr dqy lhek vafdr dh tk; vkSj ftl fnu dk ys[kk cu pqdk gks ml fnu ds izi= 'd' ds LrEHk 9 esa vko';d tksM+/?kVkuk djds lk[k lhek dk u;k vo'ks" k fudky fy;k tk;s vkSj ;gh vo'ks" k nwljs fnu dk izkfEHkd vo'ks" k gksxkA bls lkFk u;s vo'ks" k dh ykbu ds LrEHk 13 esa lacaf/kr 'kklukns'k ;k vj.;iky/v/kh{k.k vfHk;UrK ds i= dh la;k vkSj fnukad vafdr dj fn;k tk;A

(6) tc dksbZ fMohtu ;g lwfpr djs fd dks"kkxkj }kjk fuxZr ikl&cqd/fyLV vkQ isM psDI esa dqN psd ,sls vaaafdr dj fn;s x;s gaS tks fdlh vU; fMohtu ds gSa rks dks"kkf/kdkjh }kjk lacaf/kr vfHkys[kksa dh /;kuiwoZd tkap djus ds i'pkr~ ;g lqfuf'pr dj fy;k tk; fd dks"kkxkj vfHkys[kksa eas xyr iksfLVax gks xbZ gS vkSj lacaf/kr psdksa dh /kujkf'k;ksasa ds ;ksx dk ykHk nsrs gq, lacaf/kr fMohtu ds jftLVj 'd' ds LrEHk 9 esa lek;kstu dh izfof"V rRdky dj nh tk;A ijUrQ okLrfod O;; ds LrEHkksa (8 o 11) esa ;g lek;kstu eghusa ds vUr esa gh fd;k tk;A lek;kstu dh iz.kkyh ogh gksxh tks orZeku le; esa ykxw gSA

(7) jftLVj 'd' o '[k' dh izfrfyfi;kj psdksa ds lkFk ekfld ys[kk ls layXu dj egkys[kkdkj] mRrj izns'k] bykgkckn ds dk;kZy; Hksth tk;A bysDV'kfud vk/kkj lkexzh fo/kk;u dsUnz] mRrj izns'k] y[kuÅ dks bldh izfrfyfi;kj Hkstuk cUn dj fn;k tk;sA

mifyZf[kr 'kklukns'k fnukad 5 vDVwcj] 1974 ,rn~ }kjk fnukad 1 vDVwcj 1975] ls fujLr fd;k tkrk gSA

fofRr; fu;e laxzg] [k.M ik;ip] Hkkx nks] esa vko';d la'kks/ku ;Fkk≤ fd;k tk;sxkA layXud] mijksDrA

Hkonh;]

(xksiky izlkn vxzoky)

mi lfpoA

[la;k ,&3/2854\(1\)/nl&lk0 fo0&75](#)

izfrfyfi%–

1– leLr dks"kkf/kdkjh] mRrj izns'k dks lwpukFkZ ,oa 1 vDVwcj] 1975 ls vuqiky gsrqA bu izi=ksa dks i;kZIr ek=k eas Niok dj izfrifr djus ds fy;s funs'kd] dks"kkxkj] mRrj izns'k ls vuqjks/k fd;k tk jgk gSA tc rd eqfnzr izi= izkIr u gks gLr&fyf[kr izi=ksa ij gh ys[ks j[ks tk;saA

2– funks'kd] dks"kkxkj] m0 iz0] fo'ks'oj ukFk jksM] y[kuÅ dks bl vuqjks/k ls
izsf"kr fd —i;k bu izi=ksa dks jktdh; eqnz.kky; ls i;kZIr ek=k esa Niokdj
dks"kkf/kdkfj;ksa dks miyC/k dj;k tk;A

3– egkys[kkdkj] mRrj izns'k (izFke)] iks0 ck0 la0 15] bykgkcknA

4– egkys[kkdkj] mRrj izns'k (f}rh;)] iks0 ck0 la0 15] bykgkcknA

5– eq[; vfHk;Urk] lkoZtfud fuekZ.k foHkkx] mRrj izns'k] y[kuÅA

6– eq[; vfHk;Urk] flapkbZ foHkkx] m0 iz0] y[kuÅA

7– eq[; vj.;iky] mRrj izns'k] y[kuÅA

8– iz/kkuk;/kid] dks"kkxkj deZpkjh izf'k{k.k dsUnz] mRrj izns'k] U;w gSjnkckn]
y[kuÅA

Hkonh;

(xksiky izlkn vxzoky)

mi lfpoA

izi= ^d*

(nsf[k;s v/;k; 1 9 iSjkxzkQ 4 3 9 rFkk
v/;k; 2 6 iSjkxzkQ 6 4 4 foRrh; fu;e laxzg [k.M&5)

lnj dks"kkxkj

dks"kkxkj ij iz;qDr psd cqd la[;k

lk[k&lhek dk izkjafHkd vo'ks"k

pkyw ekg dh lk[k lhek

lk[k&lhek dk ;ksx

fnukad

okmpj la[;k

psd cqd
la[;k/ psd
la0

fuxZe
frfFk

isV^aksy O;;

O;; dh ensa

VsyhQksu v
O;; C

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lk[k&lhek ds vUrxZr dqy nSfud O;; (LrEHk 5]6]7 dk nSfud ;ksx)	lk[k lhek dk nSfud vo'ks"k (lek;kstuksa lfgr)	lk[k&lhek ds ckgj O;;	dqy O;;	dks"kkf/kdkjh ds gLrk{kj	fVIi.kh
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8

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11

12

13

1 — eq[;ky; dks"kkxkj izR;sd fMohtu ds fy, vyx vyx jftLVj [kksysaxsA ;fn ,d gh fMohtu eq[;ky; dks"kkxkj rFkk fdlh midks"kkxkj ij psd ls /kujkfk'k vkgfjr djrs gksa rks lnj dks"kkxkj dk ,d vyx jftLVj gksxk rFkk izR;sd dks"kkxkj dk vyx&vyxA

2 — ;fn fdlh ekg dh lk[k lhek esa 'kklu ;k vj.;iky/ v/kh{k.k vfHk;ark Lrj ls ifjorZu fd;k tk; rks bl jftLVj ds LrEHk 9 ls mldk Li"V vadu vyx ls fd;k tk; vkSj 'kklukns'k la[;k rFkk vU; i= la[;k LrEHk 1 3 esa fd;k tk;A

3 — ;fn ngoZxhZ—r psdkasa dk lek;kstu (adjustment) fdlh fMohtu }kjk dj;k;k tk; rks lEcfU/kr dks"kkxkj vfHkys[kksa dks dks"kkf/kdkjh ns[kdj ,oa larq"V gksus ds i'pkr~ dqy /kujkfk'k (tks lek;kstu ls vkrh gS) dks LrEHk&9 esa tksM+ ;k ?kVk (tSlh fLFkfr gks) nsaxsA ijUrq okLrfod lek;kstu eklkUr esa djsaxsa tSlk fd orZeku iz.kkyyh esa fd;k tkrk gSA

izi= ^[k*

psdkasa dh lkjka'k iw;th

fnukad	lnj	fMohtu	fMohtu	fMohtu	;ksx
	dks"kkxkj/mi				
	dks"kkxkj dk				
	uke				
	lnj dks"kkxkj				
	mi				
	dks"kkxkj&v				
	mi				

dks"kkxkj&c

mi

dks"kkxkj&l

;ksx

;fn ,d gh fMohtu ds lnj dks"kkxkj izi= ^d* rFkk midks"kkxkj izi= ^d* izHkkfor
gksa rks izR;sd izi= ^d* ds nSfud ;ksx izi= ^[k* esa ml fMohtu ds uhps vvx&vyx
ykbuxsa esa fy[ks tk;sa vkSj mudk ;ksx fd;k tk;A

la[;k&,&3 &2 0 0 7 / nl&lk0i0&1 9 7 6 &1 2 (4) / 7 6

izs"kd]

Jh xksiky izlkn vxzoky]

mi lfpo]

mRrj izns'k 'kkluA

lsok esa]

leLr dks"kkf/kdkjh]

(dkykx<+] :M+dh vkSj ySalMkmu lfgr)

mRrj izns'kA

foRr (ys[kk) vuqHkkx&3

y[kuÅ % fnukad– 5 ebZ] 1 9 7 6

fo"k; % lk[ki= lhek iz.kkyh ds vUrZxr fuxZr cSadksa ij bySDV^akfud vk/kkj lkexzh
fo/kk;u dsUnz] y[kuÅ }kjk fu/kkZfjr dksM la[;k dk vaduA

egksn;]

eq>s ;g dgus dk funsZ'k gqv k gS fd lk[ki= lhek ;kstuk ds vUrZr lkoZtfud fuekZ.k
foHkkx] flapkbZ foHkkx vkSj ou foHkkx ds fofHkUu [k.Mksa dks bySDV^akfud

vk/kkj lkexzh fo/kk;u dsUnz] y[kuÅ }kjk dksM la[;k fu/kkZfjr dh tk pqdh gSA igyh ebZ] 1 9 7 6 ls tks Hkh 'kklukns'k lk[ki= lhekovaVu ds laca/k esa tkjh gks jgs gSa] muesa vfuok;Z :i ls IHkh [k.Mksa dks fu/kkZfjr dksM la[;k vafdr dh tk jgh gSA vr% fuosnu gS fd lk[ki= lhek dh lwpuk cSad dh lacaf/kr 'kk[kk dks Hkstrs le; lacaf/kr [k.M dks fu/kkZfjr dksM la[;k dk vo'; mYys[k fd;k tk;A lkFk gh cSad ls Hkh vuqjks/k fd;k tk; fd igyh twu] 1 9 7 6 ls dsoy mUgha cSadksa dk Hkqxrku fd;k tk; ftu cSadksa ij psd tkjh djus okys [k.M ds uke ds lkFk dksM la[;k Hkh fy[kh gksA dksM la[;k ds vHkko esa] os psd dk Hkqxrku u djsaA

2 — eq>s ;g djus dk Hkh funsZ'k gqvk gS fd —i;k ;g Hkh lqfuf'pr dj fy;k tk; fd psdksa ij Hkh dksM la[;k vafdr gks] O;; Hkh mlh [k.M ds fo:) fn[kk;k tk;A rn~uqlkj gh bysDV^akfud vk/kkj lkexzh fo/kk;u dsUnz] y[kuÅ dks Hksts tkus okys buiqV&3 esa izfof"V dh tk;A

—i;k bl i= dh izkfr Lohdkj djsaA

Hkonh;]

g0/ &xksiky izlkn vxzoky

mi lfpo

izfrfyfi fuEufyf[kr dks lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"kr %

(1) eq[; vfHk;Urk] lkoZtfud fuekZ.k foHkkx/ flapkbZ foHkkx o eq[; vj.;iky] mRrj izns'k] y[kuÅ dks bl vuqjks/k ds lkFk fd os —i;k vius v/khuLFk leLr vkgj.k vf/kdkfj;ksa dks funsZ'k nsus dh —ik djsa fd os rkRdkfyd izHkko ls bysDV^akfud vk/kkj lkexzh fo/kk;u dsUnz] }kjk fu/kkZfjr dksM la[;k dk mYys[k psdksa ij vfuok;Z :i ls djsa vU;Fkk cSad psdksa dk Hkqxrku u djsaxsaA lqfo/kk ds fy, psdksa ij dksM la0 vadu dk mnkgj.k fuEuor~ fn;k tk jgk gS %—

vf/k'kkllh vfHk;Urk]

izkUrh; [k.M] vYeksM+k]

dksM la[;k&1]0 0 1

;fn dksbZ u;k [k.M LFkkfir fd;k tk; rks mlds fy, lk[ki= lhek izLrko 'kklu dks Hkustus ls igys bysDV^akfud vk/kkj lkexzh fo/kk;u dsUnz] mRrj izns'k] egq[k.Mh; Hkou] nf{k.kh foax] izFke eafty] 1 8 &v'kksd ekxZ] y[kuÅ&2 2 6 0 0 1] ls dksM la[;k fu/kkZfjr dj yh tk;A dksM la[;k ds vHkko esa lkk[ki= lhekovaVu izLrko ij 'kklu }kjk fopkj ugha fd;k tk;sxA

2 – phQ eSustj] LVsV cSad vkQ bf.M;k] eky jksM] dkuiqj/ phQ eSustj] LVsV cSad vkQ bf.M;k] 1 1 ikfyZ;kesUV LV^ahV] ubZ fnYyh&1 1 0 0 0 1] dks bl

vuqjks/k ds lkFk izsf"kr fd os —i;k vius v/khuLFk mRrj izns'k esa fLFkr leLr
'kk[kkvksa dks vko';d funsZ'k nsus dk d"V djsaA

3 – lkoZtfud fuekZ.k vuqHkkx&1 0 / flapkbZ vuqHkkx/ ou vuqHkkx&1

4 – funs'kd] bysDV^akfud vk/kkj lkexzh fo/kk;u dsUnz] mRrj izns'k] y[kuÅ

5 – funs'kd dks"kkxkj] mRrj izns'k] y[kuÅA

vkKk ls]

g0/ &xksiky izlkn vxzoky

mi lfpo

la;k ,&3 &2 7 7 5 / nl&lk0 i0&7 9

y[kuÅ] fnukad] flrEcj 1 5] 1 9 7 9

dk;kZy;&Kki

v/kksgLrk {kjh dks ;g dgus dk funsZ'k gqvk gS fd lk[k lhek iz.kkyh dks vkSj vf/kd
mi;ksxh cukus ds mn~ns'; ls 'kklu us fu.kZ; fy;k gS fd flapkbZ foHkkx] rFkk
lkoZtfud fuekZ.k foHkkx esa v/kh{k.k vfHk;Urkvksa ds leku gh vfrfjDr eq[;
vfHk;Urkvksa dks Hkh vius fu;a=.kk/khu e.Myksa ds e/; vkofUVr lk[k i= lhek dh
/kujkf'k;ksa dks iquvkZofUVr/ iquxzZg.k djus ds vf/kdkj ns fn;s tk;A vr% flapkbZ
foHkkx rFkk lkoZtfud fuekZ.k foHkkx ds tks vfrfjDr eq[; vfHk;Urk lEHkkxh; Lrj
ls e.Myksa ds dk;Z ij lh/ks fu;a=.k j[krs gSa mudks ,d e.My ls nwljs e.My esa
vkofUVr /kujkf'k;ksa dks iquvkZoUVu/ iquxzZg.k djus ds vf/kdkj izfrfufgr fd;s
tkrs gSa ijUrq 'krZ ;g gS fd lEcFU/kr foRrh; o"kZ eas eUMyksa ds fy;s dqy
vkofUVr lk[k lhek dh /kujkf'k esa dksbZ c<+ksRrjh u gksA bl izdkj fd;s x;s
iquvkZoUVu/ iquxzZg.k ds vkns'kksa dh ,d izfr 'kklu ds
foRr (ys[kk] vuqHkkx&3 dks rFkk eq[; vfHk;Urk dks Hkh Hksth tk;A

2 — vfrfjDr eq[; vfHk;Urkvksa rFkk v/kh{k.k vfHk;Urkvksa dks ;g Hkh lqfuf'pr
djuk gksxk fd muds }kjk fd;s lk[k lhek ds iquvkZoUVu/ iquxzZg.k ds vkns'kksa
dh izfr;kj lEcFU/kr dks"kkxkj dks vo'; Hkst nh tk; ftlls dks"kkxkj dk;kZy; }kjk
vko';d fu;a=.k j[kk tk ldsA ;g Hkh Li"V fd;k tkrk gS fd ,d [k.M tks /kujkf'k
v/kh{k.k vfHk;Urk dks ,d ckj lefiZr dj nsrk gS] ml ds fo:) fQj dksbZ psd ugha dkV
ldrkA ;fn dksbZ [k.M ,slk djrk gS rks ;g xEHkhj vfu;ferrk ekuh tk;sxhA

3 — eq[; vfHk;Urk —i;k mDr vkns'kksa ls lk[k lEcFU/kr vf/kdkfj;ksa dks voxr dj
nsaA

(Jh/kj 'kekZ)

mi lfpoA

lsok esa]

1 – eq[; vfHk;Urk]

flapkbZ foHkkx]

2 – eq[; vfHk;Urk]

lkoZtfud fuekZ.k foHkkx]

mRrj izns'k] y[kuÅA

la[;k ,&3 &2 7 7 5 (1) / nl&lk0 i0&7 9

izfrfyfi fuEufyf[kr dks lwpukFkZ izsf"kr %–

1 — leLr dks"kkf/kdkjh (dkykx<+) :M+dh vkSj ySalMkmu lfgr) mRrj izns'kA

2 — egkys[kkdkj] mRrj izns'k (1 o 2) bykgkcknA

3 — funs'kd] bysDV^akfud vk/kkj lkexzh fo/kk;u dsUnz] tokgj Hkou] y[kuÅA

4 — funs'kd dks"kkxkj] mRrj izns'k] tokgj Hkou] y[kuÅA

5 — lsØsVjh ,UM V^astjkj] LVsV cSad vkQ bafM;k] dkuiqj/ ubZ fnYyhA

6 — foRr (vk;&O;;d) vuqHkkx&1] foRr (O;; fu;a=.k) vuqHkkx&9 rFkk
foRr (O;; fu;U=.k) vuqHkkx&8

7 — flapkbZ vuqHkkx&9

8 — lkoZtfud fuekZ.k vuqHkkx&1 0

vkKk ls]

(Jh /kj 'kekZ)

mi lfpoA

la[;k&,&2 &3 0 2 1 / nl&lk0 i0&8 2

y[kuÅ % fnukad 2 0 flrEcj] 1 9 8 2

dk;kZy;&Kki

lkoZtfud fuekZ.k foHkkx] flapkbZ foHkkx ,oa ou foHkkxksa esa 'kklukns'k la[;k ,&1 &3 2 4 4 / nl&7 3] fnukad 1 1 fnlEcj 1 9 7 3 ds vUrxZr foRr foHkkx }kjk lk[k i= fuxZr djus dh izfØ;k fu/kkZfjr dh xbZ FkhA bl izfØ;k dks l'j cukus gsrq 'kklu us fu.kZ; fy;k gS fd rkRdkfyd izHkko ls lacfU/kr foHkkxksa ds T;s"B/ eq[; ys[kkf/kdkjh] tSlh Hkh fLFkfr gks] }kjk lk[k i= tkjh fd;s tk;saxsA foHkkxk/;{k lEiw.kZ foRrh; o"kZ dh /kujkf'k dks pkj fd'rksa esa foHkkftr djds izR;sd =Sekl ds fy;s lk[ki= dh lhek ds izLrko foRr foHkkx dks HkstsaxsA foRr foHkkx }kjk izR;sd =Sekl ds fy;s rnuqlkj lk[k lhek i= tkjh djus gsrq /kujkf'k foHkkxk/;{kksa dks voeqDr dh tk;sxh ftlds vk/kkj ij lacaf/kr foHkkxksa ds T;s"B/ eq[; ys[kkf/kdkjh] tSlh Hkh fLFkfr gks] [kUMksa dks lk[k i= tkjh djsaxsA

2 — foHkkxk/;{kksa }kjk izFke =Sekl ds mi;ksx gsrq /kujkf'k voeqDr djus ds izLrko ekpZ ds izFke llrg esa] f}rh; =Sekl ds izLrko ebZ ds izFke llrg esa] r`rh; =Sekl ds izLrko vxLr ds f}rh; llrg esa o vfUre =Sekl ds izLrko uoEcj ds f}rh; llrg esa 'kklu dks izLrqr fd;s tk;saxsA izR;sd =Sekl ds vUr ds rqjUr ckn gh iwoZxkeh =Sekl esa voeqDr /kujkf'k ds mi;ksx ds lagr fooj.k layXu izi= esa 'kklu dks izLrqr fd;s tk;saxsA

3 — 'kklu =Sekfld lk[k i=ksa gsrq voeqDr /kujkf'k ds vkns'k izklr gksus ij [k.Mksa dks lk[k lhek ds vkns'k lEcaf/kr T;s"B/ eq[; ys[kkf/kdkfj;ksa] }kjk dks"kkf/kdkfj;ksa dks tkjh fd;s tk;saxsA tkjh fd;s x;s vkns'kksa dh ,d izfr 'kklu ds foRr (ys[kk] vuqHkkx&2 dks Hkh izLrqr dh tk;xhA lk[k i= ;kstuk ds lEcu/k esa vko';d ys[kk Hkh lEcfU/kr T;s"B/ eq[; ys[kkf/kdkfj;ksa] }kjk j[kk tk;xkA

4 — mi;qZDr 'krksZa ds vfrfjDr lk[k i= lhek ;kstuk iz.kkyh ds laca/k esa tkjh fd;s x;s 'kklukns'k la0&,&2 &3 2 4 4 / nl&7 3] fnukad 1 1 fnlEcj 1 9 7 3 esa mfYyf[kr 'krksZa ,oa fu;e ;Fkkor ykxw jgsaxsA

(osn izdk'k)

fo'ks"k foRr lfpoA

m0 iz0 'kkluA

la[;k&,&2 &3 0 2 1 (1) / nl&lk0 i0&8 2

izfrfyfi lwpukFkZ ,oa vko';d dk;Zokgh gsrq fuEufyf[kr dks izsf"kr %—

1 — izeq[k vfHk;Urk] lkoZtfud fuekZ.k foHkkx] m0 iz0 y[kuÅÅ

2 — izeq[k vfHk;Urk] flapkbZ foHkkx] m0 iz0] y[kuÅÅ

3 — eq[; ou laj{kd] m0 iz0] y[kuÅÅ

4 — lfpo] lkoZtfud fuekZ.k foHkkx] m0 iz0 'kklu] y[kuÅÅ

5 — lfpo] flapkbZ foHkkx] m0 iz0 'kklu] y[kuÅÅ

6 — lfpo] ou foHkkx] m0 iz0] y[kuÅÅ

7 — eq[; ys[kkf/kdkjh/ T;s"B ys[kkf/kdkjh] lkoZtfud fuekZ.k] flapkbZ foHkkx rFkk ou foHkkx dks bl vfHk;qfDr ds lkFk fd os d`i;k vius&vius gLrk{kj ds uewus leLr dks"kkf/kdkfj;ksa dks bl vkns`k ds izkIr gksus ds i`pkr~ dks"kkf/kdkjh] y[kuÅ ls izfrgLrk{kfjr djkdj rqjUr Hkustus dk d"V djsaA

8 — funs`kd] foRrh; lka[;dh funs`kky;] m0 iz0] tokgj Hkou y[kuÅÅ

vkKk ls]

(xksiky izlkn vxzoky)

la;qDr lfpoA

la[;k&,&2 &3 0 2 1 (2) / nl&lk0 i0&8 2

izfrfyfi fuEufyf[kr dks Hkh lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"kr %-

1 — egkys[kkdkj] m0 iz0 (1 o 2]) bykgkcknA

2 — eq[; ys[kkdkj] Hkkjrh; fjtoZ cSad] lsUV^ay vkfQI] cEcbZA

3 — funs`kd dks"kkxkj] m0 iz0] y[kuÅÅ

4 — egkizcU/kd] Hkkjrh; LVsV cSad] dkuiqj/ ubZ fnYyhA

5 — m0 iz0 ds leLr dks"kkf/kdkjhA

6 — foRr (vk;&O;;) vuqHkkx&1 rFkk foRr foHkkx ds leLr O;; fu;U=.k vuqHkkxA

7 — fu;kstu vuqHkkx&3 rFkk 4

8 — lfpoky; ds leLr vuqHkkxA

vkKk ls]

(xksiky izlkn vxzoky)

la;qDr lfpoA

foHkkx dk uke-----

izR;sd =Sekl esa fuxZr lk[ki=ksa dk fooj.k-----

=Sekl-----

Øe	ys[kk	vk;&O;;	lk[ki=	=Sekl	'kklukns'k	=Sekl esa fuxZr	vo'ks"k	vH;qfDr
la[;k	'kh"kZd/vuqnku	esa dqy	lhek ds	esa	la[;k o	dh xbZ lk[ki=		
	la[;k	izkfo/kku	fy,	foRr	fnukad	lhek dh dqy		
			miyC/k	foHkkx	ftlds }kjk	/kujkf'k (ekgokj		
			/kujkf'k	}kjk	/kujkf'k	i`Fkd&i`Fkd)		
				voeqDr	voeqDr dh			
				dh xbZ	xbZ			
				/kujkf'k				

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---

;ksx

la[;k&,&2 &1 8 0 0 / nl&8 3 &1 4 (6) &8 3

'kh"kZ izkFkfedrk

izs"kd]

txeksgu yky ctk]

foRr lfpo]

mRrj izns'k] y[kuÅA

lsok esa]

1 — izeq[k vfHk;Urk]

flapkbZ foHkkx]

mRrj izns'k] y[kuÅA

2 — izeq[k vfHk;Urk]

lkoZtfud fuekZ.k foHkkx]

mRrj izns'k] y[kuÅA

3 — eq[; ou laj{kd]

mRrj izns'k] y[kuÅA

y[kuÅ] fnukad 1 5 twu] 1 9 8 3 A

foRr (ys[kk] vuqHkkx&2

fo"k; %— lk[ki= lhek ;kstuk esa la'kks/ku– vkmV– lkbM lh0 lh0 ,y0 lqfo/kk
dk 1 &7 &8 3 ls lekIr fd;k tkuk bR;kfnA

egksn;]

eq>s ;g dgus dk funsZ'k gqvk gS fd dk;kZy; Kki la[;k
,&1 &3 2 4 4 / nl&7 3 fnukad 1 1 flEcj] 1 9 7 3 ds lkFk ifBr dk;kZy; Kki
la[;k&,&2 &3 0 2 1 / nl&lk0 i0&8 2] fnukad 2 0flrEcj] 1 9 8 2 esa fuxZr
vkns'kksa ds vUrxZr ykxw dh xbZ lk[k lhek ;kstuk ds cktwn ctV izkfo/kkuksa ls
vfrfjDr O;; gks jgk gSA bls izns'k dh foRrh; O;oLFkk esa vlarqyu mRiUu gqvk
gSA ;g fLFkfr vU;Fkk Hkh vlaoS/kkfud vkSj xSj dkuwuh gS D;k safd izns'k ljdkj
ds fdlh vf/kdkjh dks ,slk O;; djus dk fdlh Hkh n'kk esa vf/kdkj ugha gS ftdk
vuqeksnu fo/kku e.My }kjk fof/kor~ iznku u fd;k x;k gksA bl xEHkhj fLFkfr ds
fujkdj.k gsrq 'kklu us fuEufyf[kr fu.kZ; fy;k gS %–

(1) lk[k lhek ls ckgj psDI ds Hkqxrku dh izFkk dks rqjUr lekIr dj fn;k tk;A

(2) lk[k lhek dk vkoUVu 'kklu ,oa foHkkxk/; {k nksauksa Lrjksa ls eq[; ys[kk
'kh"kdokj fd;k tk;xk ijUrq dks"kkf/kdkjh lEiw.kZ /kujkfk'k dk gh ys[kk tks[kk
j[ksaxsaA dks"kkf/kdkjh.k LVsV cSad vkQ bafM;k dks Hkh og lEiw.kZ /kujkfk'k
lwfpr djsaxs ftds Hkqxrku dk mUgsa vf/kdkj gksxkA foHkkxh; vkgj.k ,oa forj.k
vf/kdkfj;ksa dk ;g nkf;Ro gksxk fd vkaofVr lk[k&lhek ds vUrxZr gh O;; lhfer jgsA

(3) ,slh dsUnzh; [kjhmkfj;ksa] ftudk Hkqxrku lek;kstu }kjk gksrk gS ds fy;s ctV izkfo/kku dh 2 5 izfr'kr /kujkf'k 'kklu Lrj ij lqjf{kr j[kh tk;xh vkSj mldh lk[k lhek tkjh ugha gksxhA

(4) ftu enksa esa lsUVst pktZ dh dVksRrh gksrh gS og leku :i ls 1 5 izfr'kr dh nj ls dh tk;xhA

(2) — fu{ksiksa ds izR;iZ.k (vusZLV euh rFkk fu{ksi ds vUrxZr jksdh x;h izfrHkwfr dh /kujkf'k ds izR;iZ.k) vFkok ljdkj ds vU; foHkkxksa bR;kfn dh vksj ls fu"iknu gsrq vkjEHk fd;s x;s fuekZ.k dk;Z (tks foizs"kk/khu fuekZ.k dk;Z vFkok fu{ksi dk;Z dgykrs gSa) ds laca/k esa Hkh lacaf/kr vf/k'kklh vfHk;Urk vFkok ftyk vfHk;Urk] eq[; vfHk;Urk/ izeq[k vfHk;Urk ls lk[k lhek izkIr djsaxsa vkSj bls fufeRr vf/k;kpu i= esa bl vk'k; dk ,d izek.k i= izLrqr djsaxs fd izLrkfor izR;iZ.k vFkok fuekZ.k dk;Z ds fy;s /kujkf'k miyC/k gS vFkok izkIr dj yh x;h gS rFkk izHkkxh; ys[kk iqLrdksa esa muds fglkc dks fn[kk;k x;k gSA ou foHkkx esa Hkh eq[; vj.;iky/ vj.;iky izHkkxh; oukf/kdkjh }kjk /kujkf'k vkoUVu djus dh orZeku iz.kkyh m~uqlkj la'kksf/kr le>h tk;sxh vkSj vc /kujkf'k bl 'kklukns'k ds vuqlkj gh vkofUVr dh tk;sxhA

3 — vuqjks/k gS fd mijksDr funsZ'kksa dk ikyu 1 tqykbZ] 1 9 8 3 vFkkZr~ o"kZ 1 9 8 3 – 8 4 ds f}rh; =Sekl ls vo'; lqfuf'pr djus dh —ik djsaA

4 — ;fn vki ds fopkj esa dsUnzh; [kjhmkfj;ksa dh en esa lk[k lhek dh dqy ctV izkfo/kku ds 2 5 izfr'kr ds cjkj dVksRrh vf/kd gS rks vki 'kklu dks lwfpr djsa fd foxr 3 o"kksZa esa izR;sd o"kZ dsUnzh; [kjhmkjh dh en esa fdruk okLrfod Hkqxrku V^akUIQj ØsfMV ds ek;/e ls gqvk vkSj o"kZ 1 9 8 3 – 8 4 esa fdruk Hkqxrku gksus dh lEHkkouk gSA

5 — o"kZ 1 9 8 3 – 8 4 ds f}rh; =Sekl rFkk mlds ckn izR;sd =Sekl ds fy;s lk[k lhek dh ekax gsrq vko';d foj.k layXu izk:i esa 'kklu dks le; ls miyC/k djkus dh —ik djsaA

Hkonh;]

txeksgu yky ctkt

foRr lfpoA

iz0 la0&,&2 &1 8 0 0 (1) &nl&8 3 &1 4 (6) / 8 3

izfrfyfi fuEukafdr dks lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"kr %—

(1) egkys[kkdkj] izFke] f}rh; rFkk r`rh;] m0 iz0] bykgkcknA

(2) funks'kd dks"kkxkj] mRrj izns'k] tokgj Hkou] y[kuÅÅ os —i;k leLr dks"kkf/kdkfj;ksa dks ;g funksZ'k nsa fd vkofUVr lk[k lhek ds vUrxZr gh O;; lhfer j[kuk lqfuf'pr djsa rFkk ;fn vkf/kD; dk dksbZ izdj.k muds lkeus vkrk gS rks cSad/ foHkkxh; vf/kdkfj;ksa dk /;ku rqjUr vkdf"kZr djsaA

(3) leLr dks"kkf/kdkjh] mRrj izns'kA os —i;k vius ftys esa LVsV cSad vkQ bafM;k dh leLr lacaf/kr 'kk[kkvksa dks lwfpr dj nsa fd 3 0 twu] 1 9 8 3 ds ckn vkmV&lkbM lh0 lh0 ,y0 ds fdlh psd dk Hkqxrku u fd;k tk;A

(4) egkizcU/kd] Hkkjrh; LVsV cSad] dkuiqj] ubZ fnYyhA

(5) lfpo] flapkbZ foHkkxA

(6) lfpo] lkoZtfud fuekZ.k foHkkxA

(7) lfpo] ou foHkkxA

(8) eq[; ys[kkf/kdkjh—

dk;kZy; izeq[k vfHk;Urk] flapkbZ foHkkx] y[kuÅÅ

dk;kZy; izeq[k vfHk;Urk] lkoZtfud fuekZ.k foHkkx] y[kuÅÅ

dk;kZy; eq[; ou laj{kd] y[kuÅÅ

(9) funks'kd] foRrh; lakf[;dh; funks'kky;] tokgj Hkou] y[kuÅÅ

(1 0) foRr 'kk[kk ds leLr vuqHkkxA

(1 1) fu;kstu vuqHkkx&3 ,oa 4 A

vkKk ls]

txeksgu yky ctkt

foRr lfpoA

o"kZ-----ds-----=Sekl ds fy;s lk[k lhek dh ekax dk fooj.k i=A

1 – o"kZ-----ds :0
fy;s miyC/k dqy ctV
izkfo/kku

2 – ?kVkb;s mijksDr :0

dk 2 5 izfr'kr
dsUnzh; [kjhknfj;ksa
ds V^akalQj ØsfMV
}kjk Hkqxrku gsrq

3 — lk[k lhek gsrq :0
miyC/k

4 — LrEHk 3 dh /kujkf^ok dk eq[; ys[kk 'kh"kZd okj fooj.k %—

vuqnku/ ys[kk 'kh"kZd la[;k	o"kZ ds fy;s dqy miyC/k /kujkf ^o k	1 5 izfr'kr lsUVst pktZ dh j ^o kf ^o k (tgka ykxw gks)	LrEHk 2 ls LrEHk 3 ?kVkdj /kujkf ^o k	foxr =Sekl rd fuxZr lk[k lhek	orZeku =Sekl ds fy;s lk[k lhek dh ekax
1	2	3	4	5	6

;ksx

g0 izeq[k vfHk;Urk]

foHkkx

mRrj izns'kA

vFkok eq[; ou laj{kd

izkFkfedrk

la[;k&,&2 &1 9 6 7 / nl&lk0 lh0&8 3 &14(6)&8 3

izs"kd]

Jh txeksgu yky ctk]

foRr lfpo]

mRrj izns'k 'kklu]

lsok esa]

leLr dks"kkf/kdkjh]

mRrj izns'k A

y[kuÅ % fnukad 15 tqykbZ] 1983

fo"k; %—lk[k&i= lhek ;kstuk eas la'kks/kuA

foRr (ys[kk) vuqHkkx&2

egksn;]

mi;qZDr fo"kd 'kklukns'k la[;k&&, &&2&1800/nl&&83&&14(6)&&83]
fnukad 1 5 twu] 1 9 8 3 ds vuqØe esa eq>s ;g dgus dk funsZ'k gqvk gS fd ou]
flapkbZ rFkk lkoZtfud fuekZ.k foHkkxkass ds lacaf/k esa ykxw lk[k&lhek ;kstuk
dks izHkkoh <ax ls dk;kZfUor djus gsrq 'kklu us fuEufyf[kr fu.kZ; vkSj fy;s gSaA

(1) LVsV cSad dh lacaf/kr 'kk[kkvksa dks ;g Li"V :i ls lwfpr dj fn;k tk; fd ;fn
muds }kjk fdLH Hkh fMohtu dks fu/kkZfjr lk[k&lhek ls vf/kd Hkqxrku fd;k tkrk gS
rks vf/kd Hkqxrku dh /kujkf'k;ksa ls lacaf/kr psDI dks"kkxkj }kjk izkarh; ys[ks esa
'kkfey ugha fd;s tk ldsaxsA

(2) cSad dks izR;sd ckj lk[k&lhek fuxZr djrs le; dks"kkf/kdkjh }kjk ;g Li"V
funsZ'k fn;k tk;sax fd %—

^^lk[k&lhek ls vf/kd dk Hkqxrku cSad }kjk fdLH Hkh n'kk esa u fd;k tk; vkSj ;fn
cSad }kjk lk[k&lhek eas vf/kd Hkqxrku fd;k tkrk gS rks bl vf/kd Hkqxrku ds fy;s
cSad Lo;a mRrjnk;h gksxk vkSj ,slk vf/kd Hkqxrku dks"kkxkj }kjk izkarh; ys[ks
esa 'kkfey ugha fd;k tk;xkA** dks"kkf/kdkjh vfr Hkqxrku dh /kujkf'k;ksa ls
lacaf/kr psDI dks ;g fy[kdj okil dj nsxsa fd lk[k&lhek ls ckgj gksus ds dkj.k bUgSa
izkarh; ys[ks esa 'kkfey ugha fd;k x;k gSA ,sls izR;sd i= dh izfr dks"kkf/kdkjh }kjk
'kklu ds foRr foHkkx] lacaf/kr foHkkxk/;{k] dks"kkxkj funs'kd] tksuy eaSustj]
LVsV cSad vkQ bfUM;k rFkk fjt+oZ cSasd vkQ bfUM;k dks i`"+Bkafdr dh
tk;saxhA

(3) ;fn fdLH v/kh{k.k vfHk;Ur/ vj.;iky }kjk vius izHkkj ds fdLH fMohtu ls iqu%
xzg.k dj fdLH ,sls nwljs fMohtu dks vkoafVr djrs gSa tks nwljs ft+ys esa fLFkr gS
rks izkIrdkZ ftys ds dks"kkf/kdkjh nwljs dks"kkf/kdkjh ls iz'uxr gLrkarfjr
lk[k&lhek dh miyC/krk dh iqf"V vfoyEc dj;s;saxsA

(4) 'kklu ds LFkk;h vkns'k gSa fd izHkkxh; ys[kkdkj O;fDrxr :i ls dks"kkxkj esa
izR;sd eghus dh 1 8 rkjh[k dks tk;sa vkSj lEc) lGk;d ds lkFk cSBdj izi=&5 1 esa
izkflr;ka rFkk Hkqxrkuksa dh /kujkf'k;ksa dk feyku vkSj lek/kku djsaA ijUrq bu
vkns'kksa dk ikyu fu;fer :i esa ugha fd;k tk jgk gS ftlds QyLo:i dks"kkxkj ds Lrj ij
rFkk izHkkxksa ds Lrj ij lk[k&lhek ds vo'ks"kkksa esa fHkUurk dk lek/kku ugha
gks ikrk vkSj vf/kO;; dh lEHkkouk cuh jgrh gSA bu vkns'kksa dk dM+kBZ ls
vuqiky u lqfuf'pr fd;s tkus gsrq dks"kkf/kdkfj;ksa dks izkf/k—r fd;k tkrk gS fd ;fn

fdlh ekl esa ftl ftys ds izHkkxh; ys[kkdkj/ ys[kkdkjksa }kjk ;g feyku dk dk;Z le; ls u dj;k tk; rks os 'kk[kk izcU/kd] LVsV cSad dks funsZf'kr dj ml foHkkx ds psdksa dk Hkqxrku (osru ds psdksa dks NksMdj ftdh lwpuk fMohtu vf/kdkjh nsaxs) vkxkeh ekl ls rc rd cUn dj nsaxs tc rd mijksDr feyku lek/kku dk dk;Z fof/kor~ lEiUu ugha dj;k tkrk gSA

2 — dks"kkxkjksa ls lk[k&lhek ds vUrZxr Hkqxrku fd;s x;s psDl dk ys[kk&tkk[kk v]kof/kd j[kus ds fy;s fu/kkZfjr dks"kkxkj izi= la[;k&6 0 (,l) rFkk 8 7 &, ij j[ks tk jgs jftLVjksa ls izfof"V;ka fuR; izfr dh tkosa vkSj lk[k&lhek dk nSfud vo'ks"k vafdr djrs gq, vki }kjk gLrk{kfjr dh tkosaA pawfd lk[k&lhek ls ckgj ds psDl dk Hkqxrku cUn dj fn;k x;k gS vr% izi=&60 (,l) esa LrEHk la[;k 9] 1 0 vkSj 1 1 dk mi;ksx u djrs gq,] bl izi= dk orZeku LVkd miyC/k jgus rd mi;ksx fd;k tk;A dks"kkxkj funs'kd }kjk u;k izi= LrEHk la[;k 9] 1 0 vkSj 1 1 fudkydj Niok;k tk;xkA izi= la[;k&8 2 &, esa fdlh la'kks/ku dh vko';drk ugha gSA

3— vuqjks/k gS fd mijksDr vkns'kksa dk vuqikyu izHkkoh <ax ls lqfuf'pr fd;k tk;A

Hkonh;]

txeksgu yky ctk]

lfpo A

la0&,&2 &1 9 6 7 (1) nl&lk0 lh0&8 3 &1 4 (6) &8 3] rn~fnukad

izfrfyfi fuEufyf[kr dks lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"kr %—

(1) egkys[kkdkj izFke] f}rh; rFkk r`rh;] mRrj izns'k] bykgkcknA

(2) funs'kd] dks"kkxkj ,oa ys[kk] mRrj izns'k] tokgj Hkou] y[kuÅA

(3) leLr ftykf/kdkjh] mRrj izns'kA

(4) izeq[k vfHk;Urk] flapkbZ foHkkx] mRrj izns'k] y[kuÅA

(5) izeq[k vfHk;Urk] lkoZtfud fuekZ.k foHkkx] mRrj izns'k] y[kuÅA

(6) eq[; ou laj{kd] mRrj izns'k] y[kuÅA

(7) egkizca/kd] Hkkjrh; LVsV cSad] y[kyÅ@ubZ fnYyhA

(8) lfpo] flapkbZ foHkkxA

(9) lfpo] lkoZtfud fuekZ.k foHkkxA

(1 0) lfpo] ou foHkkxA

(1 1) eq[; ys[kkf/kdkjh@T;s"B ys[kkf/kdkjh&dk;kZy;] izeq[k vfHk;Urk flapkbZ foHkkx] y[kuÅ A dk;kZy; izeq[k vfHk;Urk] lkoZtfud fuekZ.k foHkkx] y[kuÅ@dk;kZy; eq[; ou laj{kd] y[kuÅA

(1 2) funs'kd] foRrh; lkaf[;dh; funs'kky;] tokgj Hkou] y[kuÅA

(1 3) foRr 'kk[kk ds leLr vuqHkkxA

(1 4) fu;kstu vuqHkkx&1] 2] 3] ,oa 4 A

vkKk ls]

txeksgu yky ctk]

lfpoA

la[;k&,&2 &2 0 2 0 / nl&lk0lh0&8 3 &1 4 (6) / 8 3

izkFkfedrk

izs"kd]

Jh txeksgu yky ctk]

lfpo] foRr]

mRrj izns'k 'kkluA

lsok esa]

1 – izeq[k vfHk;ark flapkbZ foHkkx] m0 iz0] y[kuÅA

2 – izeq[k vfHk;ark] lkoZtfud fuekZ.k foHkkx] mRrj izns'k] y[kuÅA

3 – eq[; ou laj{kd] mRrj izns'k] y[kuÅA

foRr (ys[kk] vuqHkkx&2

y[kuÅ% fnukad 2 2 tqykbZ] 1 9 8 3

fo"k; % lk[k lhek ;kstuk ds varxZr fu{ksiksa ds izR;iZ.k rFkk foizs"kk/khu fu{ksi dk;ksZa gsrq lk[k lhek dks voeqDr fd;s tkus ds laca/k esaA

egksn;]

eq>s ;g dgus dk funsZ'k gqvk gS fd 'kkldh; dk;kZy; Kki
la[;k&,&1 &3 2 4 4 / nl 7 3] fnukad 1 1 fnIEcj] 1 9 7 3 ds lkFk ifBr 'kklukns'k
la[;k , 2 &1 8 0 0 / nl&8 3 &1 4 (6) / 8 3] fnukad 1 5 twu] 1 9 8 3 ds vUrxZr
fu{ksiksa ds izR;iZ.k (fjQaM vkQ vusZLV euh ,M lsD;ksfjVh euh) rFkk ljdkj ds
vU; foHkkxksa bR;kfn dh vksj ls lEiUu fd;s tkus okys fuekZ.k dk;Z (tks
foizs"kk/khu fuekZ.k dk;Z vFkok fu{ksi dk;Z dgykrs gSSa) ftuds fy, /kujkf'k igys
ls tek gS] ds fy;s lk[k lhek voeqDr djus dk vf/kdkj bl le; flapkbZ vkSj lkoZtfud
fuekZ.k foHkkx ds izeq[k vfHk;Urk rFkk eq[; ou laj{kd dks izkIr gSA 'kklu ds
Kku esa ;g ckr ykbZ x;h gS fd jk"V^h; xzkeh.k jkstxkj ;kstuk/ Mh0vkj0Mh0,0
laca/kh fuekZ.k dk;ksZa gsrq tks /kujkf'k flapkbZ] lkoZtfud fuekZ.k rFkk ou
foHkkxksa ds LFkkuh; vf/kdkfj;ksas ds ikl fu{ksi ds :i esa tek gS vkSj ftuds fy, /ku
vkgj.k djus dh rqjUr vko';drk gksrh gS] muds fy, foHkkxk/;{k Lrj ls lk[k lhek
fuxZr djkus esa vuko';d foyEc gksrk gS ftldk dqizHkko mDr ;kstukvksa ds
fdz;kUo;u ij iM+rK gSA

2 – vr% 'kklu us ;g fu.kZ; fy;k gS fd fu{ksiksa ds izzR;iZ.k rFkk foizs"kk/khu
fuekZ.k dk;Z@fu{ksi dk;ksZa ds fy;s vko';d lk[k lhek flapkbZ rFkk lkoZtfud
fuekZ.k foHkkxksa ds v/kh{k.k vfHk;arkvksa vkSj ou foHkkx ds ou laj{kdksa
}kjk loZizFke voeqDr fd;k tk;sxx ftldk lek;kstu@iqf"V izLrj&4 esa of.kZr izfØ;k
ds vuqlkj fd;k tk;sxA

3 – vf/k'kkllh vfHk;ark@fMoht+uy QkjsLV vkfQlj }kjk fu{ksiksa ds izR;iZ.k vkSj
fu{ksi dk;ksaZ ds fy;s lk[k lhek dh ekax layXu izi= esa 3 izfr;ksa esa dha tk;xhA
v/kh{k.k vfHk;ark@ou laj{kd vko';d lk[k lhek voeqDr djus okys i= esa ;g Li"V
mYys[k djsaxs fd ;g lk[k lhek fu{ksiksa ds izR;iZ.k ds fy;s gSa vFkok
foizs"kk/khu@fu{ksi fuekZ.k dk;Z ds fy, gSa vkSj lacaf/kr dks"kkf/kdkjh dks
fuxZr rn~fo"K;d i= dh izfr vU; vf/kdkfj;ksa ds vfrfjDr 'kklu dks Hkh i"Bkafdr
djsaxsA 'kklu rFkk foHkkxk/;{k dks ekax i= dh izfr Hkh izsf"kr dh tk;xhA
v/kh{k.k vfHk;ark@ou laj{kd }kjk voeqDr lk[k lhek dks"kkf/kdkjh }kjk LVsV
cSad dks lwfpr dj nh tk;sxA

4 – izeq[k vfHk;ark@eq[; ou laj{kd ds dk;kZy; esa v/kh{k.k vfHk;ark@ou laj{kd
}kjk fuxZr lk[k lhek ds ekax i= dh vko';d tkap ds mijUr dks"kkf/kdkjh dks iqf"V
dh tk;xh ijUrq dks"kkf/kdkjh foHkkxk/;{k }kjk iqf"V dh izrh{kk esa lk[k lhek vo;}
ugha djsaxsA ekl ds vUr esa izeq[k vfHk;ark@eq[; ou laj{kd ls izkIr iqf"V i=ksa
ds vk/kkj ij ys[kksa dk lek;kstu dj fy;k tk;xkA

5 – vuqjks/k gS fd mijksDrkuqlkj leLr vf/kdkfj;ksa dks vko';d vkns'k vfoyc tkjh
dj nsaA rFkkfi bl chp tks izLrko vki ds ;gka izkIr gks pqds gSa muesa ;fn leLr
okafNr lwpuk miyC/k gS rks foyEc cpkus gsrq vko';d lk[k lhek vki Lo;a voeqDr dj
nsaA

Hkonh;]

layXud&1

i`0la0&,&2 &2 0 2 0 (1) @nl&lk0lh0&8 3 &1 4 (6) / 8 3

izfrfyfi fuEufyf[kr dks lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"kr %–

(1) egkys[kkdkj] izFke] f}rh; rFkk r`rh;] mRrj izns`k] bykgkcknA

(2) funs`kd] dks"kkxkj ,oa ys[kk] mRrj izns`k] tokgj Hkou] y[kuÅÅ

(3) leLr ftykf/kdkjh] mRrj izns`kA

(4) leLr dks"kkf/kdkjh] mRrj izns`kA

(5) lfpo] flapkbZ foHkkxA

(6) lfpo] lkoZtfud fuekZ.k foHkkxA

(7) lfpo] ou foHkkxA

(8) eq[; ys[kkf/kdkjh@T;s"B ys[kkf/kdkjh–

dk;kZy; izeq[k vfHk;ark] flapkbZ foHkkx] y[kuÅÅ

dk;kZy; izeq[k vfHk;ark] lkoZtfud fuekZ.k foHkkx] y[kuÅÅ

dk;kZy; eq[; ou laj{kd} y[kuÅÅ

(9) funs`kd] foRrh; lkaf[;dh; funs`kky;] tokgj Hkou] y[kuÅÅ

(1 0) tujy eSustj (vkijs`kUl) LVsV cSad vkQ bfUM;k] yksdy gsM vkfQl gyokfl;k dksVZ] gtjrxat] y[kuÅÅ

(1 1) tujy eSustj (vkijs`kUl) LVsV cSad vkQ bfUM;k] yksdy gsM vkfQl] 1 1] ikfyZ;kesaV LV^{ah}V] ubZ fnYyhA

(1 2) fu;kstu vuqHkkx&1 @2 @3 @4

fu{ksiksa ds izR;iZ.k vFkok/ vkSj fu{ksi fuekZ.k dk;ksZa ds
fy;s lk[k lhek dk ek;x i=

(d) fu{ksiksa ds izR;iZ.k gsrq

1 — /kujkf`k tek djus okys O;fDr/ laLFkk dk uke/ irk

2 — tek /kujkf`k dk fooj.k [1] /kujkf`k :0-----

[2] ys[kk'kh"kZd-----

3 — fdl iz;kstu gsrq tek dh xbZ

4 — tek djus dh rkjh[k

5 — izR;iZ.k (okilh) dk dkj.k vkSj vkSfpR;

6 — dVksRh] ;fn dksbZ dh tkuh gks

7 — izR;iZ.k dh jkf`k ftlds fy;s lk[k lhek dh ekax gSA

8 — lk[k lhek ds mi;ksx dh IEHkkfor vof/k

[[k] foizs"kk/khu/ fu{ksi fuekZ.k dk;Z gsrq

9 — /kujkf`k tek djus okys foHkkx/ laLFkk dk uke/ irk

1 0 — tek /kujkf`k dk fooj.k [1] /kujkf`k :0-----

[2] ys[kk'kh"kZd-----

1 1 — fdl fuekZ.k dk;Z gsrq tek dh xbZ

1 2 — tek djus dh rkjh[k

1 3 — ekax i= izLrqr djus dh rkjh[k

[d] rd O;;

[[k] dks miyC/k vo'ks"k /kujkf°k

1 4 — orZeku foRrh; o"kZ esa izLrkfor O;; ftlds fy;s lk[k+ lhek visf{kr gSaA

1 5 — lk[k lhek ds mi;ksx dh laHkkfor vof/k

1 6 — lk[k lhek dh dqy vko';d /kujkf°k

(LrEHk 7 vkSj 1 4 dk ;ksx) :0-----

eSa izekf.kr djr k gwa fd mijksDr lwpuk izHkkxh; ys[kk iqLrdksa ds vk/kkj ij nh
xbZ gS vkSj eSaus Lo;a tkap dj ij[k fy;k gS fd ;g 'kr~&izfr'kr lgh gSA

gLrk{kj

uke

inuke vf/k'kklh vfHk;ark/ fMoht+uy

Q
k
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L
V

v
k
f
Q
l
j

rkjh[k-----

eqgj—

la[;k&,&2 &2 4 2 9 (3) / nl&8 3 &lk0 i0&1 4 (6)

izs"kd]

Jh th0 ,10 JhokLro]

la;qDr lfpo]

mRrj izns'k 'kkluA

Isok esa]

1 – izeq[k vfHk;Urk] lkoZtfud fuekZ.k foHkkx] m0 iz0] y[kuÅÅ	2 – izeq[k vfHk;Urk] flapkbZ] m0 iz0] y[kuÅÅ	3 – eq[; ou laj{kd] m0 iz0] y[kuÅÅ
--	--	---------------------------------------

foRr (ys[kk) vuqHkkx&2

fo"i; %– fofu;kstu fu;U=.k dh lk[k&i= lhek ;kstukA

egksn;]

mi;qZDr fo"i;d 'kklukns'k

la[;k&,&2 &1 8 0 0 / nl&8 3 &1 4 (6) / 8 3 fnukad 1 5 &6 &8 3 rFkk 'kklukns'k
 la[;k&,&2 &2 0 2 0 / nl&lk0 lh0&8 3 &1 4 (6) / 8 3] fnukad 2 2 &7 &83 ds Øe
 esa eq>s ;g dgus dk funsZ'k gqv k gS fd mDr 'kklukns'k fnukad 2 2 &7 &8 3 ds
 izLrj&3 esa fu{ksiksa ds izR;iZ.k rFkk fu{ksi dk;ksZsa ds fy;s lk[k&lhek dh ekax
 gsrq tks izi= fu/kkZfjr fd;k x;k Fkk mlesa dqN ifjorZu fd;s x;sa gSaA ifjofrZr izi=
 layXu gSA —i;k leLr vkgj.k vf/kdkfj;ksa dks bls voxr dj k nsa rFkk fuEu
 dk;Zokgh Hkh —i;k lqfuf'pr dh tk;A

(1) mDr 'kklukns'k fnukad 2 2 &7 &8 3 ds izLrj&4 ds vuqlkj izeq[k vfHk;UrkA
 eq[; ou laj{kd lk[k lhek iqf"V dk tks i= dks"kkf/kdkjh dks Hkstsaxs mldh izfr 'kklu
 dks Hkh muds }kjk izsf"kr dh tk;sxhA

(2) v/kh{k.k vfHk;Urk/ ou laj{kd }kjk Mh0 ih0 ,0 ih0 dk;ksZa gsrq fuxZr lk[k
 lhek ds vkns'k rFkk ek;x i= dh izfr;kj 'kklu ds foRr foHkkx ds vfrfjDr {ks=h;
 fodkl vuqHkkx&2 dks Hkh Hksth tk;sxhA foHkkxk/;{k Hkh tks iqf"V i=
 dks"kkf/kdkjh dks Hkstsaxs mldh izfr os 'kklu ds foRr foHkkx ds vfrfjDr {ks=h;
 fodkl vuqHkkx&2 dks Hkh HkstsaxsA

Hkonh;]

Jh th0 ,10 JhokLro

la;qDr lfpoA

i0 la0&,&2 &2 4 2 9 (4) / nl&8 3 &lk0 i0&1 4 (6) / 8 3

izfrfyfi fuEufyf[kr dks lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"kr %—

- (1) egkys[kkdkj] mRrj izns'k] izFke] f}rh; rFkk r`rh;] bykgkcknA
- (2) funs'kd] dks"kkxkj ,oa ys[kk] mRrj izns'k] tokgj Hkou] y[kuÅA
- (3) leLr ftykf/kdkjh] mRrj izns'k]
- (4) leLr dks"kkf/kdkjh] mRrj izns'kA
- (5) lfpo] flapkbZ foHkkxA
- (6) lfpo] ou foHkkxA
- (7) lfpo] lkoZtfud fuekZ.k foHkkxA
- (8) eq[;/ T;s"B ys[kkf/kdkjh]

dk;kZy:] izeq[k vfHk;Urk] lkoZtfud fuekZ.k foHkkx] izeq[k vfHk;Urk] flapkbZ foHkkx rFkk eq[; ou laj{kd] mRrj izns'k y[kuÅA

- (9) {ks=h; fodkl vuqHkkx&2
- (1 0) funs'kd] foRrh; lkaf[;dh; funs'kky;] mRrj izns'k] tokgj Hkou] y[kuÅA
- (1 1) fu;kstu vuqHkkx&1] 2] 3] vkSj 4

vkKk ls]

th0 ,l0 JhokLro

la;qDr lfpoA

fu{ksiksa ds izR;iZ.k vFkok/ vkSj fu{ksi fuekZ.k dk;ksZa ds fy;s lk[k lhek dk ekjx i=A

(d) fu{ksiksa ds izR;iZ.k gsrqA

1 & /kujkf'k tek djus okys O;fDr/ laLFkk dk uke/ irk

2 & tek /kujkf'k dk fooj.k (1) /kujkf'k :0-----

(2) ys[kk 'kh"kZd-----

3 & fdl iz;kstu gsrq tek dh xbZ

4 & tek djus dh rkjh[k

5 & izR;iZ.k (okilh) dk dkj.k vkSj vkSfpR;

6 & dVksRrh] ;fn dksbZ dh tkuh gks

7 & izR;iZ.k dh jkf'k ftlds fy;s lk[k lhek dh ekjx gSA

8 & lk[k lhek ds mi;ksx dh IEHkkfor vof/k

([k] foizs"kk/khu/ fu{ksi fuekZ.k dk;Z gsrqA

9 & /kujkf'k tek djus okys foHkkx/ laLFkk dk uke/ irk

1 0 & tek /kujkf'k dk fooj.k (1) /kujkf'k :0-----

(2) ys[kk 'kh"kZd-----

--

1 1 & fdl fuekZ.k dk;Z gsrq tek dh xbZ

1 2 & tek djus dh rkjh[k

1 3 & ekjx i= izLrqr djus dh rkjh[k&

(d) rd O;;

([k] dks miyC/k vo'ks"k /kujkf'k

1 4 & ?kVkb;s 1 5 % lsUVst pktsZt (Mh0 ih0 ,0 ih0 dk;ksZa ij Hkh 1 5 % lsUVst pktsZt dh dVksRrh dh tk;sxh)

1 5 & lk[k lhek gsrq miyC/k /kujkf'k

1 6 & orZeku foRrh; o"kZ esa izLrkfor O;; ftlds fy;s lk[k visf{kr gSA

1 7 & lk[k lhek ds mi;ksx dh IEHkkfor vof/k

1 8 & lk[k lhek dh dqy vko';d /kujkf'k (LrEHk&7 vkSj 1 6 dk ;ksx tgtkj vko';d gks) :0-----

eSa izekf.kr djrk gwa fd mijksDr lwpuk izHkkxh; ys[kk iqLrdksa ds vk/kkj ij nh xbZ gS vkSj eSaus Lo;a tkjp dj ij[k fy;k gS fd ;g 'kr~&izfr'kr lgh gSA ;g Hkh

izekf.kr fd;k tkrk gS fd ftl /kujkf`k ds fy;s lk[k lhek visf{kr gS mlds fy;s iwoZ esa
lk[k lhek ugha yh xbZ gSA

g
L
r
k
{
k
j

u
k
e

inuke&vf/k'kklh vfHk;Urk/

fMohtuy QkjsLV vkfQlj

rkjh[k-----

Ekqgj&

la[;k&,&2 &2 8 5 5 / nl&8 3 &lk0 i0&1 4 / 8 3

izs"kd]

egRoiw.kZ

Jh th0 ,l0 JhokLro]

la;qDr lfpo]

mRrj izns`k `kkluA

lsok esa]

1 &izeq[k
vfHk;Urk]
lkoZtfud
fuekZ.k
foHkkx] m0
iz0] y[kuÅÅ

2 &izeq[k
vfHk;Urk]
flapkbZ foHkkx]
m0 iz0] y[kuÅÅ

3 &eq[; ou laj{kd] m0
iz0] y[kuÅÅ

foRr (ys[kk]vuqHkkx&2 y[kuÅ % fnukad 7 flrEcj] 1 9 8 3

fo"K;%– fofu;kstu fu;U=.k dh lk[ki= lhek ;kstukA vUr[kZUMh; LFkkukUrj.k ds ekeyksa dks lk[k lhek ls ckgj j[kk tkukA

egksn;]

mi;qDZr fo"K;d 'kklukns'k la[;k&,&2 &1 8 0 0 / nl&8 3 &1 4 (6) / 8 3]
fnukad 1 5 twu] 1 9 8 3 ds Øe esa eq>s ;g dgus dk funsZ'k gqvk gS fd 'kklu }kjk
;g fu.kZ; fy;k x;k gS fd ftl izdkj fnukad 1 &7 &8 3 ls igys HkUMkjksa ds ^^bUVj
fMohtuy V^akUIQj** ls lEcfU/kr V^akUIQj ØsfMV }kjk Hkqxrku lk[k lhek dh ifjf/k
ls ckgj j[kk x;s Fks] mlh izdkj mDr izfØ;k fnukad 1 &7 &8 3 ds ckn Hkh ;Fkkor~
ykw j[kh tk;A vr% ,sls psd tks ,d [k.M ls nwljs [k.M dks tkjh fd;s tk;sa vkSj ftu ij
^^b.Vj fMohtuy V^akUIQj&ukV is,cqy bu dS'k&vkmV lkbM dS'k ØsfMV
fyfeV** [INTER DIVISIONAL TRANSFER-NOT PAYABLE IN CASH-OUT
SIDE CASH CREDIT LIMIT] dh eqg yxh gks mUgsa lk[k lhek esa 'kkfey ugha
fd;k tk;xkA ijUrq ,sls psdksa dk Hkqxrku ;fn uxn vFkok cSad M^ak¶V ls fy;k tkrk
gS rks mUgsa lk[k lhek esa 'kkfey dj fy;k tk;xkA

—i;k mDr vkns'kksa ls leLr [k.Mh; vf/kdkfj;ksa dks voxr dj nsA

Hkonh;]

th0 ,10 JhokLro

la;qDr lfpoA

la[;k&,&2 &2 8 5 5 (1) / nl&lk0 i0&1 4 / 8 3

izfrfyfi fuEufyf[kr dks lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"kr %—

[1] leLr ftykf/kdkjh] mRrj izns'kA

[2] leLr dks"kkf/kdkjh] mRrj izns'kA

[3] funs'kd] dks"kkxkj ,oa ys[kk] mRrj izns'k] tokgj Hkou] y[kuÅA

[4] Jh oh0 ch0 pM~<k] egkizcU/kd] Hkkjrh; LVsV cSad] yksdy gSM vkfQI]
gyokfl;k dksVZ] gtjrxat] y[kuÅA

[5] Jh lh0 ih0 lksrh] egkizcU/kd] Hkkjrh; LVsV cSad] yksdy gSM vkfQI] 1 1]
ikfyZ;kesUV LV^ahV] ubZ fnYyhA

[6] lfpo] flapkbZ] ou rFkk lkoZtfud fuekZ.k foHkkxA

[7] funks'kd] foRrh; lkaf[;dh; funks'kky;] tokgj Hkou] y[kuÅA

[8] eq[; ys[kkf/kdkjh/ T;s"B ys[kkf/kdkjh] dk;kZy; izeq[k vfHk;Urk] lkoZtfud
fuekZ.k foHkkx] flapkbZ foHkkx/ eq[; ou laj{kd] mRrj izns'k] y[kuÅA

[9] foRr [O;; fu;a=.k] vuqHkkx&8 o 9

vkKk ls]

th0 ,l0 JhokLro

la;qDr lfpoA

APPENDIX XXIX

Duties of Treasury Head Clerks

(Vide G. O. No. S-6516/X dated July 24, 1970)

la[;k ,l&6 5 1 5 @nl

izs"kd]

Jh ih0 Mh0 prqoZsnh]

mi lfpo]

mRrj izns'k 'kkluA

lsok esa]

leLr ftykf/kdkjh]

mRrj izns'kA

foRr [lsok;sa] foHkkx %

fnukad

y[kuÅ 2 4 tqykbZ] 1 9 7 0

egksn;]

dkS"kkxkjksa ij ftykf/kdkfj;kas dk iz'kklfud rFkk dks"kkf/kdkfj;ksa dk fudVre
dk;Zdkjh fu;a=.k jgrk gSA bu vf/kdkfj;ksa ds dRrZO; rFkk mRrj nkf;Ro fu/kkZfjr
gSaA

2 – izR;sd dks"kkxkj nks vuqHkkxksa esa foHkkftr gS— dS'k vuqHkkx rFkk ys[kk vuqHkkx tks dze'k% dks"kk/;{k rFkk dks"kkxkj eq[; fyfid dh ns[kjs[k esa dk;Z djrs gSaA dks"kk/;{kksa ds dRrZO; rFkk mRrjnkf;Ro muds izfr&Hkwfr cU/k i=ksa essa fu/kkZfjr rFkk ladfyr jgrs gSaA ijUrq dks"kkxkj eq[; fyfidkssa ds dRrZO; rFkk mRrjnkf;Ro iw.kZ :i ls fu/kkZfjr rFkk ladfyr ugha gSaA vr% eq>s ;g dgus dk funsZ'k gqv k gS fd jkT;iky egksn; us dks"kkxkj eq[; fyfidksa ds fy;s fuEufyf[kr dRrZO; rFkk mRrjnkf;Ro fu/kkZfjr fd;s gSa%—

dks"kkxkj eq[; fyfidksa ds dRrZO; rFkk mRrjnkf;Ro %— dks"kkxkj eq[; fyfidksa esa vfrfjDr dks"kkxkj eq[; fyfid Hkh lfeefyr gSa vkSj buds dk;Z forj.k vko';drk ,oa lqfo/kkuqlkj dks"kkf/kdkjh djsaxsA

[1] dks"kkxkj eq[; fyfid 'kklu }kjk izkf/k—r fd;s tkus ij jktif=r vf/kdkfj;ksa] fo/kku eaMy rFkk laln lnL;ksa o isa'ku vkSj ljdkjh _k i=ksa ds C;kt ds fcyksa dks NksM+dj :0 2 00@& rd ds vU; fcyksa dks ikfjr djsaxsA

[2] og :0 500/& ls de /kujkf'k ds lHkh pkyukuksa dk ikj.k djsaxs tgka fu;ekuqlkj ,slk vko';d gSA

[3] og udn ;k psd }kjk izkIr ljdkjh Mkd fVdVksa ds ewY; dh lHkh jlhnksa ij gLrk{kj djsaxsA

[4] og laØe Hkqxrkuksa ds psd jftLVjksa esa fy[ksaxsA

[5] og Msyh cSysal 'khV rS;kj djsaxsA

[6] og nSfud Mkd dks [kksyus vkSj ml ij dks"kkf/kdkjh ds gLrk{kj ds fy;s vkns'k vafdr djsaxsA tks i= xksiuh; vafdr gSa ;k tks dks"kkf/kdkjh ds uke ls gSa og dks"kkxkj eq[; fyfid }kjk ugha [kksys tk;saxsA

[7] dks"kkxkj dk;kZy; eas izkIr v/kZ'kkldh; i=ksa dk jftLVj j[ksaxs ftl ij funs'kd dks"kkxkj] mRrj izns'k] ds ifji= la[;k 5 8 8 / 6 5 / Mh0 Vh0 fnukad fnlEcj 2 1] 1 9 6 5 esa fuxZr vkns'kksa ds vuqlkj dk;Zokgh dh tk;xhA

[8] og izR;sd eghus ds vUr esa vfuLrkfjr i=ksa (v/kZ'kkldh; i=ksa dks NksM+dj) dh lwph rS;kj djsaxs vkSj mls dks"kkf/kdkjh dks izLrqr djsaxs ftlls mu i=ksa ds fuLrkj.k fd fy;s mfpr rFkk vko';d dk;Zokgh dh tk ldsA

[9] og foRrh; gLr iqfLrdk] [k.M&5] Hkkx nks ds fu;e 4 4 7 ds vUrxZr uksV esa fu/kkZfjr iz.kkyh ds vuqlkj mi dks"kkxkjksa ds L;kgksa ds lFk izkIr izR;sd ckmpj dks lfujh{kk djsaxsA

[1 0] dks"kkf/kdkjh }kjk nSfud ys[kksa ds ijh{k.k ds iwoZ og izkfIr;ksa rFkk Hkqxrkuksa ds lqg;d [lclhfM;jh] jftLVjksa dh izfof"V;ksa dh tkap djsaxs vkSj

ns[ksaxs fd mDr izfof"V;ksa ds ;ksx lgh gSa vkSj os dS'k cfg;ksa esa lgh&lgh
p<+k;s x;s gSaA

[1 1] dks"kkf/kdkjh }kjk nSfud ys[kksa dks ijh{k.k ds iwoZ og dS'k cfg;ksa dh
izfof"V;ksa ds ;ksx dh tkap djsaxs rFkk vius dks larq"V dj ysaxs fd dS'k cfg;kj
Bhd ls fy[kh xbZ gSa vkSj bl rF; dh iqf"V esa cfg;ksa ij vkn~{kj djsaxsA

[1 2] og lkIrkfgd dS'k cSysUl fjiksVZ] ekfld dS'k cSysUl fjiksVZ rFkk ekfld
djsalh osjhfQds'ku fLyI cukdj dks"kkf/kdkjh/ ftykf/kdkjh ds ikL ijh{k.k rFkk
gLrk{kj ds fy;s izLrqr djsaxsA

[1 3] dks"kkf/kdkjh/ ftykf/kdkjh ds ijh{k.k ,oa gLrk{kj ds iwoZ og dS'k ,dkmUV]
fyLV vkQ isesaVI] fofHkUu 'ksM~;wy rFkk ekfld ys[ks dh tkap djsaxs vkSj
lrdZrk iwoZd bl vksj /;ku nsaxs fd ys[ks eghus dh fu/kkZfjr frfFk;ksa rd dks"kkxkj
{kjk rS;kj djs LHkh izdkj ls iw.kZ egkys[kkdkj] mRrj izns'k] ds dk;kZy; esa igqap
tkrs gSaA ;fn blesa dksbZ foyEc gksus dh laHkkouk ns[k iM+rh gS rks og rqjUr bl
ckr dks dks"kkf/kdkjh dh tkudkj esa yk;saxsA egkys[kkdkj ds ;gka ys[ks Hkstus
ds iwoZ funs'kd] dks"kkxkj ds ifji= la[;k 5 9 8 8 /,Q&vkj&2 4 6 / Mh0
Vh0/ 1 9 6 9 fnukafdr vDVweJ 3 0] 1 9 6 9 ds vuqlkj izR;sd fyfid] tks ckmpjksa
dk cUMy cukrk gS] lacaf/kr 'ksM~;wy ij izekf.kr djsxk fd 'ksM~;wy esa vafdr
LHkh ckmpj uRFkh gSa vkSj bl ds ijh{k.k ds ckn dks"kkxkj eq[; fyfid izR;sd
'ksM~;wy ij izekf.kr djsaxs fd mUgksaus izR;sd cUMy esa de ls de nl izfr'kr
ckmpjksa dk feyku 'ksM~;wy ls dj fy;k gS vkSj mUgSa Bhd ik;k gSa

[1 4] og [kkfjt] vt&L;kgk] enksa dh tkap djsaxs ftlls vfu;fer enksa dk fuiVkj fd;k
tk lds vkSj osru HkRrk vkfn laca/kh enksa dk mfpr le; ds varxZr lek;kstu fd;k tk
ldsA bl laca/k esa og le;≤ ij dks"kkf/kdkjh dks oLrqLFkfr ls voxr djks jgsaxsA

[1 5] og ch0 ,e0– 9 dh ifpZ;ksa ij gLrk{kj djsaxs] mUgSa lqjf{kr j[ksaxs rFkk ctV
eSuqvy ds vuqPNsn 1 1 5 ds vuqlkj mUgSa 'kh?kz vkSj gj n'kk esa lacaf/kr fcyksa
ds Hkqxrku ds ,d llrkg ds vUrxZr cUn fyQkQksa esa uke ls vkgj.k vf/kdkjh dks
ykSVk;saxsA

[1 6] og fuEufyf[kr jftLVjksa dks j[ksaxs] mudh tkaap djsaxs vkSj bl laca/k esa
tks vfu;ferrk ikbZ tk;s mUgSa dks"kkf/kdkjh dh tkudkj esa yk;saxsA

[d] mifLFkfr jftLVjA

[[k] ifjys[kksa [fjVuZI] dk jftLVjA

[x] eq[rkjukek [ikoj vkQ vVkuhZ] jftLVjA

[?k] mRrj izns'k xtV] Hkkx– 5] dh xkMZ QkbyA

[1 7] dks"kkxkj eq[; fyfid dks"kkxkj ds deZpkfj;ksa esa lkoZtfud dk;Z dk forj.k dks"kkf/kdkjh dh Loh—fr ls bl izdkj djsaxs fd muds fuiVkus esa vifjgk;Z foyEc u gksA og ;g Hkh lqfuf"pr djsaxs fd turk dks viuk dk;Z djokus ds fy;s dks"kkxkj esa vifjgk;Z izrh{kk u djuk iM+s vkSj tc dHkh ,slh dfBukbZ mRiUu gks rks dks"kkf/kdkjh dks rqjUr voxr dj;ksaxsA

[1 8] ;fn dHkh dksbZ fyfid vuqifLFkr gks ;k fdlh fyfid ds ikl fdlh dkj.ko'k vf/kd dk;Z bdV~Bk gks tk;s rks ,slh ifjfLFkfr esa] dks"kkxkj eq[; fyfid ,df=r dk;Z dks vU; fyfidksa esa] tks mls fuiVkus esa leFkZ gks] ckVsaxs ftlls lEiw.kZ dk;Z fuf"pr le; ds vUnj fuLrkj.k gks tk,A

[1 9] dks"kkxkj eq[; fyfid dks"kkxkj fyfidksa }kjk rS;kj fd;s x;s fooj.kksa] ifjys[kksa rFkk muds }kjk fd;s x;s lR;kiuksa dh 'kqf) dh tkap djsaxs bl rF; dh iqf"V esa mu ij vkn~;{kj djds dks"kkf/kdkjh dks izLrqr djsaxsA blh izdkj og i=ksa ds vfHkyss[kksa dh tkap djsaxs vkSj mu ij vkn~;{kj djds dks"kkf/kdkjh dks izLrqr djsaxsA

[2 0] og fdlh Hkqxrku vkns'k ij vkn~;{kj djus vkSj mls dks"kkf/kdkjh dks izLrqr djus ls iwoZ izR;sd nkos dh xzkg;rk rFkk ifj'kq)rk ds cker vius dks HkyhHkkafr larq"V dj ysaxsA

[2 1] og fcyksa] psdksa] fjQUM okmpjksa vkfn ij vafdr Hkqxrku vkns'kksa dh tk;p djrs le; lacaf/kr fu/kkZfjr fu;eksa vkfn dk dM+kbZ ls ikyu djsaxsA

[2 2] og lrdZrk iwoZd le;≤ ij ns[krs jgsaxs fd egkys[kkdkj ds dks"kkxkjksa dh okf"kZd leh{kk] muds }kjk ml dks"kkxkj dh lEizs{k.k fVIi.kh] eaMyh; vk;qDr vkSj ftykf/kdkjh ds fujh{k.k i=ksa rFkk funs'kd mi funs'kd dks"kkxkj ds fujh{k.k fVIif.k;ksa ij vko';d vkSj mfpr dk;Zokgh vfoyEc gks jgh gS vkSj bl dk;Z esa dksbZ f'kfFkyrk izrhr gksrh gS rks mls rqjUr dks"kkf/kdkjh ds le{k yk;saxsA

[2 3] og dks"kkxkj fyfidksa ds dk;Z dh lkekU; ns[kHkky rFkk dks"kkf/kdkjh }kjk fufnZ"V vU; dk;Z djsaxsA

3 — vkils vuqjks/k gS fd vki —i;k vius dks"kkxkj iz/kku fyfidksa dks muds drZO; vkSj mRrnkf;Ro ls Hkyh Hkkafr lpsr dj nsa ftlls fd os budk ikyu djsaA 'kklu dks vk'kk gS fd blds QyLo:i dks"kkxkjksa dh n{krk eas lq/kkj gksxkA

Hkonh;]

g0/ – ih0 Mh0 prqosZnh]

mi lfpoA

la[;k 6 5 1 6 (1) / nl

izfrfyfi fuEufyf[kr dks lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"kr %–

[1] lfpo] jktLo ifj"kn] mRrj izns'k] foHkkx 1 2] y[kuÅA

[2] leLr eaMyksa ds vk;qDrA

[3] egkys[kkdkj] mRrj izns'k] bykgkcknA

[4] funs'kd dks"kkxkj] mRrj izns'k] y[kuÅA

vkKk ls]

g0/ ih0 Mh0 prqosZnh]

mi lfpoA

Appendix–XXIX–A inserted vide C. S. no. 9 dated 28-03-1991

Duties and Responsibilities of chief cashiers, cashiers, Deputy cashiers and Asstt. cashiers.

(Vide G. O. No. AI–243/X–5 (3) /86 dated 31-3-1987)

*la0&, & 1 & 2 4 3 / 4 l& 5 6 3 7 / 8 6]
fnukad 3 1 ekpZ 1 9 8 7*

ifjf'k"V– 2 9 & ,

*dks"kkxkj/ midks"kkxkjksa ds dS'k 'kk[kk esa
dk;Zjr eq[; jksdfM+;k] jksdfM;k] mijksdfM;k
vkSj lgk;d jksdfM;k ds drZO; ,oa nkf;Roksa
dks fuEuor~ fu/kkZfjr fd;k tkrk gS%&*

*[1] eq[; jksdfM+;k dS'k vuqHkkx ds izHkkjh
gksaxs rFkk bl vuqHkkx ds dq'ky lapkyu gsrq
dks"kkf/kdkjh ds izfr mlh izdkj mRrjnk;h*

*gksaxs ftl izdkj vU; vuqHkkxksa ds izHkkjh
eq[; fyfidA*

*[2] eq[; jksdfM+;k }kjk jksdfM+;k]
mijksdfM+;k vkSj lgk;d jksdfM+;k ds e/; dk;Z
dk foHkktu dks"kkf/kdkjh ds vuqeksnu ls fyf[kr
:i esa fd;k tk;sxk vkSj lacaf/kr deZpkfj;ksa ls
uksV djkdj lqjf{kr j[kk tk;sxkA*

*[3] oks rkyk d{k esa j[kh udnh] LVkEi ,oa
ewY;oku iSdVksa vkfn dk mRrjnkf;Ro eq[;
jksdfM+;k dk gksxk ijUrq dks"kkf/kdkjh foRrh;
fu;e laxzg [k.M&5 Hkkx&2 o vU; 'kkldh;
vkns 'kksa esa fn;s x;s funs 'kksa ds vuqlkj vius
mRrjnkf;Ro ls eqDr ugha gksaxsA nks rkyk
d{k ds izR;sd ,d rkys dh pkHkh dks"kkf/kdkjh
vius ikl j[ksaxs vkSj izR;sd nwljs rkys dh
pkHkh eq[; jksdfM+;k ds ikl jgsxhA blh izdkj
ls midks"kkxkj ds nks rkyd esa j[kh x;h udnh
LVkEi o ewY;oku iSdVksaa vkfn dk
mRrjnkf;Ro mi jksdfM+;k dk gksxkA ijUrq
midks"kkf/kdkjh fu;eksa esa izkfo/kkfur vius
mRrjnkf;Ro ls eqDr ugha le>s tk;saxsA izR;sd
,d rkys dh pkHkh midks"kf/kdkjh o izR;sd
nwljs rkys dh pkHkh mi jksdfM+;k vius ikl
j[ksxkA*

[4] eq[; jksdfM+;k vius v/khuLFk jksdfM+;k]
mijksdfM+;k vkSj lgk;d jksdfM+;k esa ls fdlh
,d dks dks"kkxkj ls /ku ys tkus rFkk ys vkus dk
mRrjnkf;Ro lkSisxk] pkggs og /ku fdlh Hkh en
dk gksA blh izdkj ls cSafdx midks"kkxkj esa ;g
dk;Z mijksdfM+;k }kjk fd;k tk;xkA lkekU;r;k bl
dk;Z gsrq l'kL= iqfyl xkjn lkFk esa tk;sxk vkSj
:0 1 0]0 0 0 / & ls vf/kd /kujkf'k ykus/ys tkus
ds fy, jksdfM+;k/mijksdfM+;k/lgk;d
jksdfM+;k }kjk ,d vkSj deZpkjh tks dks"kkxkj
dk prqFkZ Js.kh deZpkjh Hkh gks ldrk gS]
lkFk ys tk;k tk;sxkA

[5] [d] jksdfM+;k/mijksdfM+;k/lgk;d
jksdfM+;k isa 'ku Hkqxrku ,oa LVSEi foØ; ls
lacaf/kr vfHkys[k iwoZor~ j[ksaxsA

[[k] jksdfM+;k/mijksdfM+;k/lgk;d
jksdfM+;k ds ikl dk;Z dh lekfir ij vo'ks"k
LVkEi ,oa /kujkf'k dks la'kksf/kr
QkeZ 5 0, [layXud&d] esa vafdr fd;k tk;sxkA

[x] izR;sd deZpkjh 1 & tekur ls vf/kd /kujkf'k
LVkEi dks Mcy ykd esa j[kk tk;sxk] ftldk fooj.k
layXud ^^[k** ij fu/kkZfjr izi= 5 0 lh esa vafdr
fd;k tk;sxkA

[6] eq[;

jksdfM+;k/jksdfM+;k/mijksdfM+;k/lgk;d
jksdfM+;k dh tek ls vf/kd /kujkf'k dks lqj{kk
gsrq izR;sd dk;Z fnol ds vUr eas nks rkyd d{k
esa j[kk tk;sxA bldk ys[kk tks[kk

QkeZ 5 0 lh [layXud&[k]esa fn;s x;s izi= esa
j[kk tk;xk ,oa eq[; jksdfM+;k dS'k foHkkx ds
deZpkfj;ksa dh tekur ls vf/kd /ku ,oa LVkEi
vkfn dks Mcy ykd esa j[kus ds fy, mRrjnk;h
gksaxsA flafxy ykd dh izR;sd vyekfj;ksa ij nks
rkys gksaxs] ftuesa ls ,d dh pkHkh eq[;
jksdfM+;k vkSj nwljs rkys dh pkHkh lacaf/kr
jksdfM+;k/mijksdfM+;k/lgk;d jksdfM+;k ds
ikl jgsxA

[7] dks"kkf/kdkjh bl ckr dks /;ku esa j[ksaxs
fd eq[;

jksdfM+;k/jksdfM+;k/mijksdfM+;k/lgk;d
jksdfM+;k ds ikl udnh] LVSEi dk LVkd] LVkEi
fcØh dh udnh dk ;ksx mudh tekur dh /kujkf'k ls
vf/kd u jgsA izR;sd deZpkjh dh tekur ls vf/kd
/kujkf'k o LVkEi dks dks"kkxkj ds Mcy ykd d{k
esa dks"kkxkj dkjksckj dh lekfir ds ckn j[k fn;k
tk;sxA

[8] midks"kkxkjksa esa lk/kkj.kr;k mi
jksdfM+;k/lgk;d jksdfM+;k ds ikl dk;Z lekflr
ds mijkUr jksdM+ dk dksbZ Hkh 'ks"k ugha
cpuk pkfg,A midks"kkf/kdkjh ;g lqfuf'pr djsaxs
fd mijksdfM+;k/lgk;d jksdfM+;k dh lqj{kk ls
NksM+s x;s LVkEi ,oa udnh dk fooj.k
QkeZ&5 0, esa vafdr fd;k tkrk gSA ,oa
lacaf/kr deZpkfj;ksa dh tekur ls vf/kd
vo 'ks"ksa dks Mcy ykd esa j[k fn;k tkrk gSA

2 & ubZ O;oLFkk ds vUrZxr
dks"kkxkj/midks"kkxkjksa ls LVkEil~ dh
vkiwfrZ ,oa forj.k] isa'ku Hkqxrku] osru
HkRrksa dk vkgj.k ,oa Hkqxrku] dS'k cqdk
j[k j[kko] ys[kk rS;kj djus vkfn dk dk;Z orZeku
dk;Z iz.kkyh ds vuqlkj ;Fkkor fd;k tkrk jgsxkA

['kqf) i= la[;k&9fnukad 2 8 vDrwcj] 1 9 9 1]

[foRr [ys[kk]vuqHkkx&1 i=koyh
la[;k&5 [3]/ 8 6]

Appendix-XXIX

Duties and Responsibilities of chief cashiers, cashiers, Deputy cashiers and Asstt. cashiers.

(Vide G. O. No. AI-243/X-5 (3)/86 dated 31-3-1987)

dks"kkxkj/midks"kkxkjksa ds dS'k 'kk[kk esa
dk;Zjr eq[; jksdfM+;k] jksdfM;k] mijksdfM;k
vkSj lgk;d jksdfM;k ds drZO; ,oa nkf;Roksa
dks fuEuor~ fu/kkZfjr fd;k tkrk gS%&

[1] eq[; jksdfM+;k dS'k vuqHkkx ds izHkkjh
gksaxs rFkk bl vuqHkkx ds dq'ky lapkyu gsrq
dks"kkf/kdkjh ds izfr mlh izdkj mRrjnk;h
gksaxs ftl izdkj vU; vuqHkkxksa ds izHkkjh
eq[; fyfidA

[2] eq[; jksdfM+;k }kjk jksdfM+;k]
mijksdfM+;k vkSj lgk;d jksdfM+;k ds e/; dk;Z
dk foHkktu dks"kkf/kdkjh ds vuqeksnu ls fyf[kr
:i esa fd;k tk;sxk vkSj lacaf/kkr deZpkfj;ksa ls
uksV djkdj lqjf{kr j[kk tk;sxkA

[3] oks rkyk d{k esa j[kh udnh] LVkEi ,oa
ewY;oku iSdVksa vkfn dk mRrjnkf;Ro eq[;
jksdfM+;k dk gksxk ijUrq dks"kkf/kdkjh foRrh;
fu;e laxzg [k.M&5 Hkkx&2 o vU; 'kkldh;
vkns'kksa esa fn;s x;s funs'kksa ds vuqlkj vius
mRrjnkf;Ro ls eqDr ugha gksaxsA nks rkyk
d{k ds izR;sd ,d rkys dh pkHkh dks"kkf/kdkjh
vius ikl j[ksaxs vkSj izR;sd nwljs rkys dh
pkHkh eq[; jksdfM+;k ds ikl jgsxhA blh izdkj

ls midks"kkxkj ds nks rkyd esa j[kh x;h udnh
LVkEi o ewY;oku iSdVksaa vkfn dk
mRrjnkf;Ro mi jksdfM+;k dk gksxkA ijUrq
midks"kkf/kdkjh fu;eksa esa izkfo/kkfur vius
mRrjnkf;Ro ls eqDr ugha le>s tk;saxsA izR;sd
,d rkys dh pkHkh midks"kf/kdkjh o izR;sd
nwljs rkys dh pkHkh mi jksdfM+;k vius ikl
j[ksxkA

[4] eq[; jksdfM+;k vius v/khuLFk jksdfM+;k]
mijksdfM+;k vkSj lgk;d jksdfM+;k esa ls fdlh
,d dks dks"kkxkj ls /ku ys tkus rFkk ys vkus dk
mRrjnkf;Ro lkSisxk] pkgs og /ku fdlh Hkh en
dk gksA blh izdkj ls cSafdx midks"kkxkj esa ;g
dk;Z mijksdfM+;k }kjk fd;k tk;xkA lkekU;r;k bl
dk;Z gsrq l'kL= iqfyl xkjn lkFk esa tk;sxk vkSj
:0 1 0]0 0 0 / & ls vf/kd /kujkf'k ykus/ys tkus
ds fy, jksdfM+;k/mijksdfM+;k/lgk;d
jksdfM+;k }kjk ,d vkSj deZpkjh tks dks"kkxkj
dk prqFkZ Js.kh deZpkjh Hkh gks ldrk gS]
lkFk ys tk;k tk;sxkA

[5] [d] jksdfM+;k/mijksdfM+;k/lgk;d
jksdfM+;k isa 'ku Hkqxrku ,oa LVSEi foØ; ls
lacaf/kr vfHkys[k iwoZor~ j[ksaxsA

[[k] jksdfM+;k/mijksdfM+;k/lgk;d
jksdfM+;k ds ikl dk;Z dh lekflr ij vo 'ks''k
LVkEi ,oa /kujkf'k dks la 'kksf/kr
QkeZ 5 0, [layXud&d] esa vafdr fd;k tk;sxkA

[x] izR;sd deZpkjh 1 & tekur ls vf/kd /kujkf'k
LVkEi dks Mcy ykd esa j[kk tk;sxk] ftldk fooj.k
layXud ^^[k** ij fu/kkZfjr izi= 5 0 lh esa vafdr
fd;k tk;sxkA

[6] eq[;

jksdfM+;k/jksdfM+;k/mijksdfM+;k/lgk;d
jksdfM+;k dh tekur ls vf/kd /kujkf'k dks lqj{kk
gsrq izR;sd dk;Z fnol ds vUr eas nks rkys d{k
esa j[kk tk;sxkA bldk ys[kk tks[kk
QkeZ 5 0 lh [layXud&[k]esa fn;s x;s izi= esa
j[kk tk;xk ,oa eq[; jksdfM+;k dS'k foHkkx ds
deZpkfj;ksa dh tekur ls vf/kd /ku ,oa LVkEi
vkfn dks Mcy ykd esa j[kus ds fy, mRrjnk;h
gksaxsA flafx ykd dh izR;sd vyekfj;ksa ij nks
rkys gksaxs] ftuesa ls ,d dh pkHkh eq[;
jksdfM+;k vkSj nwljs rkys dh pkHkh lacaf/kr
jksdfM+;k/mijksdfM+;k/lgk;d jksdfM+;k ds
ikl jgsxhA

[7] dks"kkf/kdkjh bl ckr dks /;ku esa j[ksaxs
fd eq[;

jksdfM+;k/jksdfM+;k/mijksdfM+;k/lgk;d
jksdfM+;k ds ikl udnh] LVSEi dk LVkd] LVkEi
fcØh dh udnh dk ;ksx mudh tekur dh /kujkf'k ls
vf/kd u jgsA izR;sd deZpkjh dh tekur ls vf/kd
/kujkf'k o LVkEi dks dks"kkxkj ds Mcy ykd d{k
esa dks"kkxkj dkjksckj dh lekfIr ds ckn j[k fn;k
tk;sxA

[8] midks"kkxkjksa esa lk/kkj.kr;k mi
jksdfM+;k/lgk;d jksdfM+;k ds ikl dk;Z lekfIr
ds mijUr jksdM+ dk dksbZ Hkh 'ks"k ugha
cpuk pkfg,A midks"kkf/kdkjh ;g lqfuf'pr djsaxs
fd mijksdfM+;k/lgk;d jksdfM+;k dh lqj{kk ls
NksM+s x;s LVkEi ,oa udnh dk fooj.k
QkeZ&5 0 , esa vafdr fd;k tkrk gSA ,oa
lacaf/kr deZpkfj;ksa dh tekur ls vf/kd
vo'ks"kkksa dks Mcy ykd esa j[k fn;k tkrk gSA

2 & ubZ O;oLFkk ds vUrZxr

dks"kkxkj/midks"kkxkjksa ls LVkEil~ dh
vkiwfrZ ,oa forj.k] isa'ku Hkqxrku] osru
HkRrksa dk vkgj.k ,oa Hkqxrku] dS'k cq d dk

*j[k j[kko] ys[kk rS;kj djus vkfn dk dk;Z orZeku
dk;Z iz.kkyh ds vuqlkj ;Fkkor fd;k tkrk jgsxkA*

(C.S. No.9 dated 28.10.1991)

[Vitta (Lekha)Anubhag-1 File No.5(3)83]

APPENDIX XXX

Deduction of Income-Tax at Source

(Vide G. O. No. S-3-260/X-79 dated January 23, 1979)

la[k ,- 3 - 2 6 0 / nl- 7 9

izzs"kd]

Jh xksiky izlkn vxzoky]

mi lfpo]

mRrj izns'k 'kkluA

Isok esa]

1 - leLr foHkkxk/;{k]

2 - izeq[k dk;kZy;k/;{k]

foRr (Isok;sa) vuqHkkx- 3 y[kuÅ % fnukad 2 3 tuo]h] 1 9 7 9

fo"k; : jkT; ljdkj ds osru rFkk vU; fcyksa ds lzksr ij vk;dj dh dVksrH rFkk mls
dsUnzh; ljdkj ds [kkrs esa MkyukA

egksn;]

mi;qDZr fo"k; ij Hkkjr ljdkj] foRr ea=ky;] O;; foHkkx ds dk;kZy; Kki la[k;k
,Q 2 (1 1 2) / 7 3 / ,1 lh/ okY;qe 2] fnukad 2 - 9 - 7 7] ftldh izfrfyfi 'kkldh;
i`Bkadu la0 ,1- 3 - 5 2 1 8 /nl- 7 7] fnukad 2 6 - 1 2 - 7 7 ds lkFk vkidks igys

Hksth tk pqdh gS] dh vksj vkidk /;ku iqu% vk—"V djrs gq, eq>s vkils ;g fuosnu djus dk funsZ'k gqv k gS fd —i;k lzksr ij vk;dj dh dVksrh fu;ekuqlkj deZpkfj;ksa] Bdsnkjksa rFkk ykVjh Hkqxrkuksa ls fd;k tkuk lqfuf'pr djsa rFkk mls dsUnzh; ljdkj ds [kkrs esa mDr dk;kZy; Kki esa fu/kkZfjr izfØ;k ds vuqlkj tek djokus dk d"V djsaA bl laca/k esa vk;dj vk;qDr] bykgkckn ls izkIr ekxZ n'kZd uksV dh izfrfyfi vkids ekxZ n'kZu o mi;ksxkFkZ layXu gSA

Hkonh;]

g0/ – xksiky izlkn vxzoky]

mi lfpoA

la;k ,l- 3 - 2 6 0 (1) / nl- 7 9

izfrfyfi vk;dj vk;qDr] bykgkckn dks lwpukFkZ ,oa vko';d dk;Zokgh gsrq izsf"krA

vkKk ls]

g0/ – xksiky izlkn vxzoky]

mi lfpoA

BACKGROUND NOTE

Accounting system of direct taxes, receipts and refunds up to 1st April, 1977.

Prior to 1st April, 1977 payment of direct taxes were accepted only by (1) Reserve Bank of India (RBI), (2) Branches of the State Bank of India (SBI) (3) Subsidiaries of the State Bank of India in certain places and (4) Government Treasuries/Sub-Treasuries.

In this system of account of direct taxes which has ceased to operate from 1st April 1977, the Treasuries and the Accountants General were intimately involved in compilation of the figures of collections of Direct Taxes.

Accounting system of direct taxes, receipts and refunds from 1st April, 1977.

From 1st April, 1977 the work of receipts and refunds of the direct taxes has been departmentalised. The basic feature of the new scheme is that with effect from 1st

April, 1977, all payments of direct taxes are received by Reserve Bank of India, State Bank of India and nominated Public Sector Banks. All such payments into Government Treasuries/Sub-Treasuries have been stopped.

The accounting of direct taxes, receipts and refunds has now to be done by zonal accounts office which combines the role of Treasuries and Accountants General in the earlier scheme.

However, there is one exception to this general procedure as explained below where Treasuries, Pay and Accounts office, Other Departmental Offices or State Government and Accountants General have still a role to play.

Tax deducted at source on U. P. Government Account from salary and other bills of the State Government—procedure regarding

Treasuries/Pay and Accounts Offices/other Departmental Offices rendering compiled accounts to A. G. are required to deduct tax at source on the following items:

- (i) Deductions of Income-tax paid from salaries (u/s 192)
- (ii) Deductions of Income-tax paid from Interest on securities (u/s 193)
- (iii) Deductions of Income-tax from Dividends (u/s 194)
- (iv) Deductions of Income-tax from interest other than Interest on Securities (u/s 194A)
- (v) Deductions of Income-tax from Lottery prizes (u/s 194B)
- (vi) Deductions of Income-tax from payments made to Contractors (u/s 194C)
- (vii) Deductions of Income-tax from commissions paid to Insurance Agents (u/s 194 D)

The procedure to be adopted for credit of such tax to Central Government Account has been detailed in the Letter No. F. 2 (112)/76/SC/Vol. II, dated 2nd September, 1977 of Government of India, Ministry of Finance, Department of Expenditure (copy enclosed as per annexure).

As per instructions contained in above referred letter, recoveries of tax deducted at source from the bills paid by these offices will be incorporated in the State Section of Accounts under separate Suspense Heads 'TDS Suspense' subordinate to the Head '858-Suspense Account.' These offices should maintain details of Credits to

this Suspense Head under the various major, minor and detailed heads connected with deduction of tax at source as per details given in annexure 'A'. At the end of the month, each of these offices/Treasuries should prepare detailed statement showing the analysis of the tax deducted at source under the relevant major, minor and detailed heads which should tally with the total amount shown under Suspense Head 'TDS Suspense'. One copy of this statement of account should be sent by Treasuries/Offices to the Accountants General and two copies forwarded directly to the zonal Accounts Officer, Allahabad, nominated for final account of these deductions.

It may be noted that w. e. f. 1. 4. 1977, Treasuries/Pay and Accounts Offices/other Departmental Offices rendering compiled Account to A. G. should not make direct Account to Income Tax Offices by depositing money through chalans in Banks. Instead, as explained above, monthly compiled Accounts should be rendered to the Accountants General and the money should be paid to him by Book transfers. Two copies of these accounts should be sent to Zonal Accounts Officer, Allahabad, Office of the Commissioner of Income Tax, 5 Ashok Marg, Allahabad.

Some Do's and Don'ts.

Do's—

(1) The tax on all payments falling within the purview of Section 192 to Section 194 D should be regularly deducted before disbursing the amount.

(2) The tax so deducted should be paid by Book adjustment to A. G., U. P.-II, Allahabad, under intimation to Zonal Accounts Officer, Allahabad, Office of the Commissioner of Income-Tax, Allahabad.

(3) The provisions of Income-Tax Act relating to payment of interest and penalty u/s 201 and 276 B may always be kept in view. Default in this regard will attract these provisions and attendant rules.

(4) Do instruct all officers, subordinate to you, to follow this procedure as ignorance on their part will attract penal provisions which should be avoided.

(5) In case of any difficulty please write directly to Zonal Accounts Officer, Office of the Commissioner of Income-tax. 5 Ashok Marg, Allahabad.

Don'ts—

(1) Do not credit TDS directly in the local treasuries or banks as payment in through the book adjustments with A. G., U. P.-II as per instructions.

(2) No payment is to be made in any local Income-Tax Office as all tax deducted at Source on the Government Account has to be credited and paid in Account centralised at Allahabad in the manner aforesaid.

(3) Do not wait for deduction of tax in the closing months of the year as apart from being an irregular practice, it will attract penal provisions including offence within the meaning of Section 276 B of I. T. Act.

APPENDIX XXXI

List of Major Heads of Accounts

AUDITOR-GENERAL OF INDIA CONSOLIDATED FUND-REVENUE

Receipt Heads (Revenue Account)

A. TAX REVENUE

(a) Taxes on Income and Expenditure.

020. Corporation Tax.

021. Taxes on Income other than Corporation Tax.

022. Taxes on Agricultural Income.

028. Other Taxes on Income and Expenditure.

(b) Taxes on Property and Capital Transactions.

029. Land Revenue.

030. Stamps and Registration Fees.

031. Estate Duty.

032. Taxes on Wealth.

033. Gift Tax.

035. Taxes on Immovable Property other than Agricultural Land.

(c) Taxes on Commodities and Services.

- 037. Customs.
- 038. Union Excise Duties
- 039. State Excise.
- 040. Sales Tax.
- 041. Taxes on Vehicles.
- 042. Taxes on Goods and Passengers.
- 043. Taxes and Duties on Electricity.
- 045. Other Taxes and Duties on Commodities and Services.

B. NON-TAX REVENUE

(a) Currency, Coinage and Mint.

- 046. Currency, Coinage and Mint.

(b) Interest Receipts, Dividends and Profits.

- 049. Interest Receipts.
- 050. Dividends and Profits.

(c) Other Non-Tax Revenue.

[i] General Services.

- 051. Public Service Commission.
- 055. Police.
- 056. Jails.
- 057. Supplies and Disposals.
- 058. Stationery and Printing.
- 059. Public Works.
- 065. Other Administrative Services.

066. Contributions and Recoveries towards Pension and Other Retirement Benefits.

067. Aid Materials and equipments.

068. Miscellaneous General Services.

069. Defence Services—Army.

070. Defence Services—Navy.

071. Defence Services—Air Force.

072. Defence Services—Pension receipts.

[ii] Social and Community Service.

077. Education.

078. Art and Culture.

080. Medical.

081. Family Planning.

082. Public Health, Sanitations and Water Supply.

083. Housing.

084. Urban Development.

085. Information and Publicity.

086. Broadcasting.

087. Labour and Employment.

088. Social Security and Welfare.

095. Other Social and Community Service.

[iii] Economic Service.

098. Co-operation.

099. Special and Backward Areas.

- 104. Other General Economic Services.
- 105. Agriculture.
- 106. Minor Irrigation, Soil Conservation and Area development
- 109. Food.
- 110. Animal Husbandry.
- 111. Dairy Development.
- 112. Fisheries
- 113. Forest.
- 114. Community Development.
- 120. Industries.
- 121. Village and Small Industries.
- 128. Mines and Minerals.
- 131. Water and Power Development Services.
- 132. Multipurpose River Projects.
- 133. Irrigation, Navigation, Drainage and Flood Control Projects.
- 134. Power Projects.
- 135. Ports, Lighthouses and Shipping.
- 136. Civil Aviation.
- 137. Roads and Bridges.
- 138. Roads and Water Transport Services.
- 139. Tourism.
- 144. Other Transport and Communication Services.
- 146. Indian Railways—Commercial Lines.
- 147. Indian Railways—Strategic Lines.

150. Subsidised Companies.

155. Postal Receipts.

156. Telecommunication Receipts.

C. GRANTS-IN-AID AND CONTRIBUTIONS

160. Grants-in-aid from Central Government.

162. States' Share of Union Excise Duties.

Expenditure Heads (Revenue Account)

A. GENERAL SERVICES

(a) Organs of State.

211. Parliament/State/Union Territory Legislatures.

212. President, Vice-President/Governor/Administrator of Union Territories.

213. Council of Ministers.

214. Administration of Justice.

215. Elections.

216. Audit.

(b) Fiscal Services

[i] Collection of Taxes on Income and Expenditure.

220. Collection of Taxes on Income and Expenditure.

[ii] Collection of Taxes on Property and Capital Transactions.

229. Land Revenue.

230. Stamps and Registration.

231. Collection of Estate Duty, Taxes on Wealth and Gift Tax.

235. Collection of other Taxes on Property and Capital transactions.

[iii] Collection of Taxes on Commodities and Services.

237. Customs.

238. Union Excise Duties.

239. State Excise.

240. Sales Tax.

241. Taxes on Vehicles.

245. Other Taxes and Duties on Commodities and Services.

[iv] Other Fiscal Services

246. Currency, Coinage and Mint.

247. Other Fiscal Services.

(c) Interest payment and Servicing of Debt.

248. Appropriation for reduction or avoidance of Debt.

249. Interest Payments.

(d) Administrative Services.

251. Public Service Commission.

252. Secretarial—General/Services.

253. District Administration.

254. Treasury Accounts Administration.

255. Police.

256. Jails.

257. Supplies and Disposals.

258. Stationery and Printing.

259. Public Works.

260. Fire Protection and Control.

261. External Affairs.

265. Other Administrative Services.

(e) Pensions and Miscellaneous General Services.

266. Pensions and Other Retirement benefits.

267. Aid materials and equipments.

268. Miscellaneous General Services.

(f) Defence Services.

269. Defence Services—Army.

270. Defence Services—Navy.

271. Defence Services—Air Force.

272. Defence Services—Pensions.

B. SOCIAL AND COMMUNITY SERVICES

276. Secretariat—Social and Community Services.

277. Education.

278. Art and Culture.

279. Scientific Services and Research.

280. Medical.

281. Family Planning.

282. Public Health, Sanitation and Water Supply.

283. Housing.

284. Urban Development.

285. Information and Publicity.

- 286. Broadcasting.
- 287. Labour and Employment.
- 288. Social Security and Welfare.
- 289. Relief on account of Natural Calamities.
- 295. Other Social and Community Services.

C. ECONOMIC SERVICES

(a) General Economic Services

- 296. Secretariat—Economic Services.
- 297. Foreign Trade and Export Promotion.
- 298. Co-operation.
- 299. Special and Backward Areas.
- 304. Other General Economic Services.

(b) Agriculture and Allied Services.

- 305. Agriculture.
- 306. Minor Irrigation.
- 307. Soil and Water Conservation.
- 308. Area Development.
- 309. Food.
- 310. Animal Husbandry.
- 311. Dairy Development.
- 312. Fisheries.
- 313. Forest.
- 314. Community Development.

(c) Industry and Minerals.

320. Industries.

321. Village and Small Industries.

328. Mines and Minerals.

(d) Water and Power Development.

331. Water and Power Development Services.

332. Multipurpose River Projects.

333. Irrigation, Navigation, Drainage and Flood Control Projects.

334. Power Projects.

(e) Transport and Communications.

335. Ports, Lighthouses and Shipping.

336. Civil Aviation.

337. Roads and Bridges.

338. Road and Water Transport Services.

339. Tourism.

344. Other Transport and Communication Services.

(f) Railways.

345. Indian Railways—Policy formulation, Direction, Research and other Miscellaneous Organisations.

346. Indian Railways—Commercial Lines.

347. Indian Railways—Strategic Lines.

348. Indian Railways—Open Line Works.

349. Payments to Worked Lines.

350. Subsidised Companies.

- 351. Payments to General Revenues.
- 352. Appropriations from Surplus.
- 353. Repayment of loans taken from General Revenues.
- 354. Payment towards amortisation of over capitalisation.

(g) Posts and Telegraphs.

- 355. Postal Services.
- 356. Telecommunication Services.
- 357. Dividends to General Revenues.
- 358. Appropriations from Posts & Telegraphs' Surplus.
- 359. Repayment of loans taken from General Revenues.

D. GRANTS-IN-AID AND CONTRIBUTIONS

- 360. Grants-in-Aid to State Governments.
- 361. Grants-in-Aid to Union Territory Governments.
- 362. Payment of States' Share of Union Excise Duties.
- 363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.
- 364. Technical and Economic Co-operation with other Countries.
- 367. Miscellaneous Grants.

CONSOLIDATED FUND—CAPITAL PUBLIC DEBT, LOANS, ETC.

Receipt Heads (Capital Account)

- 400. Miscellaneous Capital Receipts.

Expenditure Heads (Capital Account)

A. CAPITAL ACCOUNT OF GENERAL SERVICES

- 430. Capital Outlay on India Security Press.
- 446. Capital Outlay on Currency, Coinage and Mint.
- 459. Capital Outlay on Public Works.
- 465. Capital Outlay on Stationery and Printing and other Administrative Services.
- 468. Capital Outlay on Miscellaneous General Services.
- 469. Capital Outlay on Defence Services.

B. CAPITAL ACCOUNT OF SOCIAL AND COMMUNITY SERVICES

- 477. Capital Outlay on Education, Art and Culture.
- 479. Capital Outlay on Scientific Services and Research.
- 480. Capital Outlay on Medical.
- 481. Capital Outlay on Family Planning.
- 482. Capital Outlay on Public Health, Sanitation and Water Supply.
- 483. Capital Outlay on Housing.
- 484. Capital Outlay on Urban Development.
- 485. Capital Outlay on Information and Publicity.
- 486. Capital Outlay on Broadcasting.
- 495. Capital Outlay on other Social and Community Services.

C. CAPITAL ACCOUNT OF ECONOMIC SERVICES

(a) Capital Account of General Economic Services.

- 497. Capital Outlay on Foreign Trade.
- 498. Capital Outlay on Co-operation.
- 499. Capital Outlay on Special and backward areas.
- 500. Investments in General Financial and Trading Institutions.

501. Investments in International Financial Institutions.

504. Capital Outlay on other General Economic Services.

(b) Capital Account of Agriculture and Allied Services.

505. Capital Outlay on Agriculture.

506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development.

509. Capital Outlay on Food.

510. Capital Outlay on Animal Husbandry.

511. Capital Outlay on Dairy Development.

512. Capital Outlay on Fisheries.

513. Capital Outlay on Forests.

514. Capital Outlay on Community Development.

515. Investments in Agricultural Financial Institutions.

(c) Capital Account of Industry and Minerals.

520. Capital Outlay on Industrial Research and Development.

521. Capital Outlay on Village and Small Industries.

522. Capital Outlay on Machinery and Engineering Industries.

523. Capital Outlay on Petroleum, Chemicals and Fertilisers Industries.

524. Capital Outlay on Aircraft and Shipbuilding Industries.

525. Capital Outlay on Telecommunication and Electronics Industries.

526. Capital Outlay on Consumer Industries.

527. Capital Outlay on Atomic Energy Development.

528. Capital Outlay on Mining and Metallurgical Industries.

529. Capital Outlay on Other Industries.

530. Investments in Industrial Financial Institutions.

(d) Capital Account of Water and Power Development

531. Capital Outlay on Water and Power Development Services.

532. Capital Outlay on Multipurpose River Projects.

533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.

534. Capital Outlay on Power Projects.

(e) Capital Account of Transport and Communications.

535. Capital Outlay on Ports, Lighthouses and Shipping.

536. Capital Outlay on Civil Aviation.

537. Capital Outlay on Roads and Bridges.

538. Capital Outlay on Road and Water Transport Services.

544. Capital Outlay on Other Transport and Communication Services.

(f) Capital Account of Railways

546. Capital Outlay on Indian Railways—Commercial Lines.

547. Capital Outlay on Indian Railways—Strategic Lines.

(g) Capital Account of Posts and Telegraphs

555. Capital Outlay on Postal Services.

556. Capital Outlay on Telecommunication Services (including Wireless).

D. GRANTS-IN-AID AND CONTRIBUTIONS.

E. PUBLIC DEBT

601. Internal debt of the Central Government.

602. External debt.

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604. Loans and advances from the Central Government.

F. LOANS AND ADVANCES

- 677. Loans for Education, Art and Culture.
- 679. Loans for Scientific Services and Research.
- 680. Loans for Medical
- 681. Loans for Family Planning.
- 682. Loans for Public Health, Sanitation and Water Supply.
- 683. Loans for Housing.
- 684. Loans for Urban Development.
- 685. Loans for Information and Publicity.
- 688. Loans for Social Security and Welfare.
- 695. Loans for Other Social and Community Services.
- 698. Loans to Co-operative Societies.
- 699. Loans for Special and Backward Areas.
- 700. Loans to General Financial and Trading Institutions.
- 704. Loans for other General Economic Services.
- 705. Loans for Agriculture.
- 706. Loans for Minor Irrigations, Soil Conservation and Area Development.
- 709. Loans for Food.
- 710. Loans for Animal Husbandry.
- 711. Loans for Dairy Development.
- 712. Loans for Fisheries.
- 713. Loans for Forests.
- 714. Loans for Community Development.

- 715. Loans to Agricultural Financial Institutions.
- 720. Loans for Industrial Research and Development.
- 721. Loans for Village and Small Industries.
- 722. Loans for Machinery and Engineering Industries.
- 723. Loans for Petroleum, Chemicals and Fertiliser Industries.
- 724. Loans for Aircrafts and Ship-building Industries.
- 725. Loans for Telecommunication and Electronics Industries.
- 726. Loans for Consumer Industries.
- 728. Loans for Mining and Metallurgical.
- 730. Loans to Industrial Financial Institutions.
- 731. Loans for Water and Power Development Services.
- 734. Loans for Power Projects.
- 735. Loans for Ports, Lighthouses and Shipping.
- 736. Loans for Civil Aviations.
- 737. Loans for Roads and Bridges.
- 738. Loans for Road and Water Transport Services.
- 744. Loans for Other Transport and Communication Services.
- 746. Loans to Railways.
- 760. Loans and Advances to State Governments.
- 761. Loans and Advances to Union Territory Governments.
- 765. Advances to Foreign Governments.
- 766. Loans to Government Servants.
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G. INTER-STATE SETTLEMENT

768. Inter-State Settlement.

H. TRANSFER TO CONTINGENCY FUND

769. Appropriations to the Contingency Fund.

CONTINGENCY FUND

800. Contingency Fund.

PUBLIC ACCOUNT

I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.

(a) Small Savings

801. Savings Deposits.

802. Savings Certificates.

(b) Provident Funds

805. State Provident Funds.

806. Public Provident Funds.

(c) Other Accounts

810. Trusts and Endowments.

811. Insurance and Pension Funds.

812. Special Deposits and Accounts.

J. RESERVE FUNDS

(a) Reserve Funds bearing Interest

815. Depreciation/Renewal Reserve Funds.

816. Revenue Reserve Funds.

817. Development Funds.

818. Capital Reserve Funds.

821. General and Other Reserve Funds.

(b) Reserve Funds not bearing Interest

822. Sinking Funds.

823. Famine Relief Fund.

824. Central Road Funds.

825. State Roads and Bridges Fund.

826. Depreciation/Renewal Reserve Funds.

828. Revenue Reserve Funds.

829. Development and Welfare Funds.

835. General and Other Reserve Funds.

K. DEPOSITS AND ADVANCES

(a) Deposits bearing interest

836. Civil Deposits.

837. Deposits of Railways.

838. Deposits of Local Funds.

842. Other Deposits.

(b) Deposits not bearing Interest

843. Civil Deposits.

844. Defence Deposits.

845. Railway Deposits.

846. Posts and Telegraphs Deposits.

847. Deposits of Local Funds.

848. Other Deposits.

849. Balance Account of Union Territories.

(c) Advances

850. Civil Advances.

851. Defence Advances.

852. Railways Advances.

853. Posts and Telegraphs Advances.

L. SUSPENSE AND MISCELLANEOUS

(a) Coinage Accounts

856. Coinage Accounts.

(b) Suspense

858. Suspense Accounts.

(c) Other Accounts

870. Cheques and Bills.

871. Departmental Balances.

872. Permanent Cash Imprest.

873. Cash Balance Investment Account.

874. Security Deposits made by Government.

875. Deposits with Reserve Bank.

(d) Accounts with Governments of Foreign Countries.

879. Accounts with Governments of other Countries.

(e) Miscellaneous

880. Miscellaneous Government Account.

M. REMITTANCES

(a) Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances.

881. Money Orders.

882. Cash Remittances and adjustments between officers rendering accounts to the same Accountant General/Accounts Officer.

885. Other Remittances.

(b) Inter-Government Adjustment Accounts

886. Adjusting Account between Central and State Governments.

887. Adjusting Account with Railways.

888. Adjusting Account with Posts and Telegraphs.

889. Adjusting Account with Defence.

890. Accounts with States etc. (Railways).

891. Accounts with States etc. (Posts & Telegraphs).

892. Accounts with States etc. (Defence).

893. Inter-State Suspense Account.

894. Accounts with the High Commissioner of India in United Kingdom.

(c) Exchange Accounts

897. Exchange Accounts.

N. CASH BALANCE

899. Cash Balance.



Extracts from Revenue Manual

PART IX—TREASURIES AND ACCOUNTS

CHAPTER LXV

TREASURIES AND SUB-TREASURIES

A—General Organization and Working of Treasuries

Use of English figures in official accounts and statistical forms

1441. English numerals shall invariably be used for entering the amounts of money, dates and numbers in official accounts and statistical forms. In entering dates, it is unnecessary, to write the name of the month, but only the number of it, e. g. 1st March, 1901, should be written as 1-3-1901.

G. O. no. 769-R/IB—228-B (65)-39, dated August 30, 1949.

1442. This order applies to all official accounts, tabulated forms, registers and returns of departments subordinate to the Revenue Department, but not (with the exception of certain registers maintained by the registrar qanungo in which English figures are already prescribed) to records of qanungos and patwaris. It does not contemplate, the use of English numerals in all official papers generally such as a letter or report. But when money is shown in vernacular figures in the body of a letter or report the amount shall be stated in words also, thus "a sum of Rs. 15 (fifteen only) was granted".

1443. Inspecting officers should always notice in their inspection reports the manner in which these orders are observed.

Verification of entries of receipts and payments in returns

1444. With the view of ensuring the accuracy of entries of payments made into or from a treasury in returns submitted to the Government or the Board, the Government directs that all such entries be verified by a certificate of the officer in charge of the treasury written at the foot of the return.

1445-1446. [Deleted]

Safe custody of the treasuries both at headquarters and at tahsils

1447. It is the duty of the officer in charge of the treasury or the sub-treasury to obtain an annual certificate of safety of the treasury or the sub-treasury strong-room.

The executive engineer, or in his absence the assistant engineer, will annually inspect the district treasury strong-room and will grant a certificate.

In the case of sub-treasuries which have once been certified to be safe by a qualified officer of the Public Works Department the annual certificate should be from the District Officer or the Sub-Divisional Officer, but a certificate from a qualified engineer must be obtained once in five years. Such a certificate should also be obtained when the District Officer does not certify that no change in the building has occurred.

1448. The District Superintendent of Police, or the Commanding Officer of the guard, if a military one, shall record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc. but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of chests and other treasury furniture, not being part of the building or fixtures, shall remain with the officer in charge of the treasury. [Article 9(c), Resource Manual].

1449. Copy of the Executive Engineer's certificate and of the District Superintendent's or Commanding Officer's order shall be suspended in a conspicuous place within the strong-room, and it shall be the duty of the officer in charge of the treasury to see that any conditions as to the manner of storage expressed in these documents are acted up to. [Article 9(d) Resource Manual].

1450. The doors and windows of the strong-room shall remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. The officer in charge must be personally present during the whole time between the opening and shutting of the strong-room. The strong-room must be closed if in the meantime he is called away on any duty. [Article 9(e), Resource Manual.]

1451. The above rules may be relaxed, with the special sanction of Government, in the case of a branch tahsil to the extent of permitting the treasure being kept in a duly certified strong-room without a police guard.

1452. The rules contained in parts A to D of this chapter and those mentioned in the following list should be referred to in all matters pertaining to the organization and working of treasuries and sub-treasuries in districts.

List of matters regarding treasury administration which require special attention of a District Officer

Subject matter

Reference to rules

A. TREASURIES – GENERAL

- | | |
|--|---|
| (1) General organization and working of treasuries. | Paragraphs 79 and 116 of the Financial Handbook, Volume V, Part I, Appendix II, <i>ibid</i> , Chapter XIX of Financial Handbook, Volume V, Part II, rules 55-58, 61-62 and 74 of the Central Treasury Rules and paragraphs nos. 142 and 164 of the Treasury Manual. |
| (2) Duties and responsibilities of District Officer and the Treasury Officer. | Chapter III and Appendix II of Financial Handbook, Volume V, Part I and Chapter XIX of Financial Handbook, Volume V, Part II and Appendix XX, <i>ibid</i> , as inserted by correction slip no. 170, dated March 31, 1939. |
| (3) Charge of treasuries and the procedure for verification of balances at the occasion of taking over charge. | Chapter XIX of Financial Handbook, Volume V, Part II, Arts. 6-7, 9-16, 18-19, 42, 48 and 107 of Resource Manual. |
| (4) Inspection of treasuries | Chapter XIX of Financial Handbook, Volume V, Part II and Appendix XXI, <i>ibid</i> , as inserted by correction slip no. 171, dated March 31, 1939. |

Cash Department

- | | |
|---|--|
| (5) Safe custody and storage of treasure. | Articles 5-7, 9-16, 18, 19, 21-24, 24-A, 30-32, 42, 48, 91 and 107 of the Resource Manual and Annexure A to Appendix II of Financial Handbook, Volume V, Part I. |
| (6) Monthly and half-yearly verification of cash balances held in the treasury. | Chapter XIX of Financial Handbook, Volume V, Part II, Arts. 5-7, 9-16, 18, 19, 21-24, 24-A, 30-32, 42, 48, 91, and 107 of the Resource Manual and Annexure A to |

	Appendix II of Financial Handbook, Volume V, Part I.
(7) Custody and verification of stamp and opium balances and other valuables kept in treasuries.	Chapter XIX of Financial Handbook, Volume V, Part II, paragraphs 35-40 of Financial Handbook, Volume V, Part I, paragraphs 48-63, and 217-218 of the Stamp Manual and the Excise Manual, Volume III, respectively.
(8) Custody and verification of treasury padlocks.	Arts. 6, 7, 9-16, 18, 19, 42, 48 and 107 of the Resource Manual.
(9) Procedure to be followed in case of loss or embezzlement of Government money.	Chapter XIX of Financial Handbook, Volume V, Part II, paragraphs 19-30, 40, 41, 69, 75, 82-83 and Appendix XVII of Financial Handbook, Volume V, Part I and Appendix XIX-B, <i>ibid</i> and rule 80 of the Central Treasury Rules.

Accounts Department

(10) Daily and monthly accounts of treasuries.	Chapter XIX of Financial Handbook, Volume V, Part II,
	and Chapters III and IV of the Account Code, Volume II.
(11) Payments in general	Paragraphs 41-52, 54-59, 62-66, 74-83-A and 110 of Financial Handbook, Volume V, Part II, paragraphs 428-442 of Financial Handbook, Volume V, Part II, paragraph 164 of Treasury Manual, and rules 164, 168, 169, 172-173, 175, 180, 182 and 200-205 of the Central Treasury Rules.
(12) Payment of pensions	Paragraphs 100–100-C of Financial Handbook, Volume V, Part I, paragraphs 508—521, 523—526, 528—531 and 533-534 of Financial Handbook, Volume V, Part II, rules 335, 348-349, 351, 354-57, 361, note under rules 368-369 and 371-372 of the Central Treasury Rules. Arts. 944-949, 952, 959, 961 of C. S. R. and Chapter XXVII-A of

B—SUB-TREASURIES

(13) General procedure of sub-treasury accounts.	Chapter I of the Sub-treasury Manual
(14) Charge of sub-treasuries	Ditto
(15) Duties of sub-treasury officers	Appendix I of the Sub-treasury Manual.
(16) Inspection of sub-treasuries	Chapter I and Appendix III of the Sub-treasury Manual.

1453—1466. [Deleted]

Locks

1467. No locks of any pattern (except Chubb's Her Deve Patent, Industrial R. D. Pattent treasury quality and Sparlings

locks) which have not been approved by the Government shall be used in any treasury or sub-treasury.

Treasury holidays

1468. The following extracts from paragraph 146 of the Treasury Manual, issued by the Accountant General, Uttar Pradesh, are published for information :

(1) No treasury or sub-treasury can be closed on any day but a public holiday under section 25 of the Negotiable Instruments Act (XXVI of 1881). It cannot be closed on civil or local holidays.

(2) Under the Negotiable Instruments Act, the power of fixing the dates on which public offices and banks may be closed is entrusted to the Provincial Government, which notifies these days as public holidays in the official Gazette.

(3) On all other days the treasury must be opened and, if it is closed, presenters of drafts and cheques who do not obtain payment would be entitled to legal redress.

1469. The days gazetted as public holidays for the closing of treasuries under section 25 of the Negotiable Instruments Act, (XXVI of 1881), shall ordinarily be the general revenue holidays.

1470. Treasuries will be closed to the public at 1 p. m. in the case of non-Banking treasuries and sub-treasuries, and at 12.30 p. m. in the case of Banking treasuries and sub-treasuries on all Saturdays in order to enable the treasury staff to bring the work up to date week by week. It must, however, be clearly understood that this arrangement is not designed with the object of securing the cessation of all work at 1 p. m. or 12.30 p. m. as the case may be and enabling the staff to depart immediately thereafter. But there is no objection to the last Saturday in each month being observed as half-holiday in treasuries, provided there are no arrears or special work to be cleared off.

1471. When there are consecutive holidays extending over two or more days, the Collector shall make arrangements for

opening the treasury at such hours and on such days, not being Sundays, as may be necessary for the discharge of urgent business, and, in particular, for the receipt of money from public officers, when its receipt cannot, in the Collector's opinion, conveniently be deferred till the re-opening of the office. It will be convenient generally to arrange for the temporary custody of cash belonging to the post office, etc. in the manner laid down in paragraph 36 (xxii) of the Financial Handbook, Volume V, Part I. If such an arrangement is made, the strong-room only need be open for the deposit of the cash on holidays, formal payment being made into treasury on the next regular working day. The cash balance reports and returns transmitted to the Accountant General and the Deputy Collector of the Currency must on no account be delayed beyond the dates on which they are due.

Holidays at tahsil treasuries

1472. Tahsil treasuries will be closed on Sundays; and they may be closed on treasury holidays; provided that no tahsil treasury shall be closed for more than one day at a time during the months in which land revenue instalments fall due. The provisions contained in the first paragraph 1471 apply to tahsil treasuries also.

1473. On working days, tahsil treasuries shall be open for not less than six hours.

1474-1475. [Deleted]

B—Engagements and Security Bonds of Chief Cashiers

1476. Appointment to the post of Chief Cashier of district treasury is subject to the approval of the Finance Secretary to the Government. When a post of Chief Cashier falls vacant, the District Officer should immediately report the fact to the Finance Secretary to the Government. He should at the same time submit through the Commissioner of the Division his proposals regarding the arrangement which should be made for carrying on the Chief Cashier's work until a new Chief Cashier

is appointed. As little time as possible should elapse before he makes proposals for filling up the post permanently.

1476-A. On being appointed, the Chief Cashier shall enter into an engagement for the due performance of his duties, and shall furnish security either personally or by sureties.

1477. Fifteen forms of indemnity bond (nos. 1 to 15) upon which stamp duty is chargeable are prescribed. District Officers should indent on the Superintendent, Printing and Stationery, Uttar Pradesh, for copies of these forms. Form 1 applies to cases in which Government paper alone is taken as security, and forms 2 and 3 to cases in which under paragraph 1480 landed property and Government paper are furnished as security. Nos. 4, 5, 6 and 13 should be used when additional security is given owing to depreciation of the original security. No. 4 relates to a case in which an existing surety gives additional security; no. 5 when a Chief Cashier himself gives additional security; no. 6 where a new party mortgages immovable property as security and no. 13 is for a case in which additional security is furnished partly in landed property and partly in post office cash certificates.

Form nos. 7 to 12 are intended for use when fixed deposits receipts of the Imperial Bank, Allahabad, and Central Banks are accepted as security under paragraph 1480. Form nos. 1 to 7 as they stand, are applicable to cases in which the total security is given jointly by the Chief Cashier and his sureties; when the Chief Cashier himself furnishes the full security, such portion of the bonds as relate to sureties to be struck out.

Form 14 (Treasury Form no. 370-M) provides for cases in which a Chief Cashier withdraws a part of the security in the form of G. P. Notes and mortgages additional landed property to make up the deficiency in his original security.

Form 15 (Treasury Form no. 370-N) provides for cases in which a Chief Cashier desires the release of the whole of the security at the time of relinquishing the charge of a treasury and his successor undertakes the responsibility of meeting any loss suffered by the Government during the time of his predecessor.

A new release deed : Form no. 16 is prescribed for being used after a Chief Cashier, who has pledged landed property as security, vacates the office and gets a release of his property on which stamp duty will be charged from the Chief Cashier.

Forms 1 to 14—[Treasury Form nos. 370—370-N (R. D, form no. 308 in Urdu)]: Copies have been supplied to all District Officers, vide G. O. no. A-2738/X—20, dated July 12, 1926, G.O. no. A-411/X-296, dated January 31, 1928 and G.O. no. A-1453/X—149-38, dated June 8, 1940. Copy of form no. 15 can be obtained by

the District Officers from the Finance Department of the Secretariat, if and when necessary, vide G. O. no. AM-1837/X—131, dated August 1, 1940.

1478. Securities required from the Chief Cashiers shall be at the following scale

	Rs.
First class treasuries	1,00,000
Second class treasuries	40,000
Third class treasuries	30,000

1479. In districts in which the treasury business is conducted by the Imperial Bank of India, the security of the Chief Cashier or cashier shall be fixed at such sum not being less than Rs. 20,000, nor exceeding Rs. 1,00,000 as the Government may, from time to time, determine.

1480. In all cases where, under existing arrangements, landed property is pledged as security, the security, need not be changed. In other cases, at least one-third of the security must be in cash or Government promissory notes. Chief Cashiers can, if they choose, furnish the rest of their security in the form of postal cash certificate or in unencumbered landed property. Chief Cashiers may also furnish their security in fixed deposit receipts of the Imperial, Allahabad, Central and Bharat Banks. The fixed deposit receipts of banks accepted as security must be issued in the name of the Uttar Pradesh Government. In such cases a clause must also be inserted in the depositor's security bond to the effect that Government will hold the fixed deposit receipt at the depositor's risk and will not be liable to the depositor in the event of loss of the property due to failure of the bank or any other cause and that if the security is lost the loss will fall on the depositor who must furnish fresh security forthwith.

Government paper tendered as security must be taken at its market and not as its face-value; if a particular security already deposited should depreciate to any serious extent, a further sum should be demanded to make up the original amount and the security bond should be renewed, if necessary.

NOTE—The District Officer should, in order to satisfy himself that this rule is being observed, examine the value of the Government promissory notes from time to time and at least once in two years.

1481. When under the foregoing paragraph landed property is accepted as security, the property hypothecated shall be situated within the territories of the United Provinces Government and be free from encumbrances, mortgages or flaws of title. It shall also be the separate property of the Chief Cashier or of his surety. It shall

not be the property of minors or of incapacitated persons. It must not consist of shares in coparcenary estates. The Chief Cashier or the surety, as the case may be, shall agree that in case of default, breach of the conditions of the security bond, etc., Government shall have the power either (a) to sell the landed property in question, or (b) take it over and manage it as a Government estate, till Government have reimbursed themselves for the loss which causes the forfeiture of the security.

NOTE—House property will not be accepted as security, and District Officers should not recommend offers of such property as security. This need not, however, affect house property which has already been accepted as security.

1482. In such cases the bond shall be registered under the provisions of Act XVI of 1908.

1483. All engagements furnished by Chief Cashiers or their sureties under the foregoing rules, shall be deposited for safe custody in the branch of the State Bank of India, located at the headquarters of the district concerned except where there is no branch, in which case they shall be deposited with the State Bank of India at Allahabad.

[G. O. no. S. 2691/X. FDA—10 (31) 59, dated September 1, 1959.]

"NOTE—Fixed deposit receipts of banks offered as security in accordance with the provisions of paragraphs 1477 and 1480 above, should be deposited in the same manner as the engagements furnished by Chief Cashiers or their sureties. In order to obviate the loss of interest to the depositor the District Officer concerned should call for receipt annually and get it renewed. In cases where the deposit is made with State Bank of India, at any of its branches, it will only be necessary to issue suitable instructions to the agent of the branch with which the fixed deposit receipts are kept to take steps towards its renewal, in consultation with the agent of the branch with which the deposit is made".

1484. The adequacy of all securities, where landed property has been hypothecated, shall be annually ascertained and reported on or before the 1st January to the Government in Form I (R. D. Form no. 209) and if it appears to the District Officer that the sufficiency of the security is from any cause impaired, he shall submit a special report to the Commissioner, for the orders of the Government.

FORM I

Annual report regarding security bonds of Chief Cashiers

		Amount of security actually given by Chief Cashier					
District	Class of treasury	Amount of security fixed by existing orders	Market value in promissory notes and notes where lodged	Value in landed property and when last verified	Security bond where lodged	Have the provisions of paragraphs 1474—1484 of Chapter LXV been duly observed	Remarks
1	2	3	4	5		6	7

NOTE—This paragraph also applies to securities where house property has been in any special case and with the previous sanction of Government, hypothecated.

1485. [Deleted]

C—Duties and Responsibilities of District Officer and the Treasury Officer

I—District Officer

1486. The responsibility for the proper management and working of the district treasuries rests with the local Revenue Officers acting under the orders of the Provincial Government, and no portion of this responsibility is to be imposed on the Accountant General. The system of inspection of treasuries by officers of the Accounts Department has been substituted for the inspections previously carried out by Commissioners or other supervising officers and is not intended to relieve the District Officers of their responsibility in the matter of management and inspection. (Rule 4 of the U. P. Treasury Rules and paragraph 469 of the Financial Handbook, Volume V, Part II)

A District Officer is primarily responsible to Government for the due accounting for all moneys received and disbursed, and for the safe custody of cash, notes, stamps, opium, securities and other Government property.

1487. The treasury is in general charge of the District Officer who may entrust the immediate executive charge to a treasury officer subordinate to him, but he cannot divest himself of administrative charge. [Rule 4(2) of the United Provinces Treasury Rules and paragraph 402 of the Financial Handbook, Volume V, Part II]

Government has repeatedly ruled that the appointment of a subordinate to the immediate charge of a treasury in no way relieves a district officer from responsibility, and this responsibility must be held to extend not only to the security of the cash balance, the stamps and opium, and the immediate detection of any irregular practice on the part of subordinates, but also to the correctness of the returns, and the punctuality of their submission and to implicit obedience by the treasury officer to the instructions issued from the Accounts Office and the Deputy Controller of the Currency. (Resource Manual, Article 3 and paragraph 410 of the Financial Handbook, Volume V, Part II)

1488. District or Superintending Officers should remember that when an irregularity of any kind is brought to their notice by the Accountant General, or by the Deputy Controller of the

Currency nothing but a report on their own knowledge, after personal investigation can be considered satisfactory; it is not enough for them to pass on the explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards. (Paragraph 411 of the Financial Handbook, Volume V, Part II)

1489. A District Officer is bound to satisfy himself, by examination, once in the first six months of the each financial year and once in the second six months on a date on which he personally verifies the cash balance, with an interval of not less than four months between each verification :

(a) that the actual stock of stamps (both under double and single locks) and opium and securities corresponds with the book balances as well as with the balances of the stamps and opium shown in the treasury plus and minus memo a certificate to this effect being noted upon the plus and minus memo;

(b) that the stock of the bill and other similar forms, which are intended for use in money transactions, is carefully kept under lock and key and verified with the balances of such forms on the stock-book

1490. The duty of verifying and certifying to the monthly cash balance and of signing the monthly cash accounts, must be performed by the District Officer in

person, when at headquarters and must, on no account, be delegated to any subordinate officer, unless upon the ground of properly attested actual physical inability to perform the duty. (Resource Manual, Article 19, and G. O. no. 3215/X 149, dated the 30th August, 1909).

The totals of all accounts and returns and the balance of the cash accounts should be entered in words as well as figures

1491. The Accounts Officers are required to report to the State Government, the name of any District Officer who does not submit the cash balance report on the due date. The Government of India has requested the State Government to visit with severe displeasure any avoidable delay on the part of any District Officer in the despatch of his monthly statement of treasury transactions, his first and second list of payments with schedules

and vouchers, or of his cash balance report and cash accounts with schedules and papers complete. (Paragraphs 462 and 463 of Financial Handbook, Volume V, Part II).

1492. (a) If the District Officer be absent on tour on the first of the month the duty of verifying the cash balance and of signing the accounts may be entrusted to the senior gazetted subordinate of the district staff present at headquarters not being officer in charge of the treasury, or to any assistant or Deputy Collector in permanent charge of a sub-division. The head of the district should, however, perform the duty in person at least once in every six months. The fact of his absence must be distinctly noted in the returns and accounts.

(b) If neither the head of the district nor any gazetted officer of the district staff, other than the Treasury Officer himself is present at headquarters when the accounts are ready for signature the cash balance may be verified and the accounts be signed by the Treasury Officer, but the absence of all other officers as above must be certified on the face of the account, and the cash balance should be verified by another officer and reported to the Deputy Controller of the Currency and Accountant General as soon as any such other officer returns to headquarters. (Resource Manual, Article 19).

1493. When the verification of the cash balance takes place on a date other than first of a month, it should be reported to the Deputy Controller of the Currency in the usual form of cash balance report. (Resource Manual, Article 19).

1494. The tahsil balances must be verified once a year by a gazetted officer, if possible by a covenanted officer, and where sub-divisional treasuries are in the charge of gazetted officers, the District officer should verify the balances during his winter tour.

NOTE— While verifying the balances the inspecting officer should see that the balance-sheet of the sub-treasury placed before him bears the signatures of both the tahsildar or officer-incharge of the sub-treasury and the tahsildar in token of their responsibility for its correctness.

1495. The District Officer should be particularly careful, when assuming or making over charge of a district, to see that the stock is thoroughly verified, and the certificate which is required from a relieving officer showing the state of the cash, stamps and

opium balances, should be invariably despatched to the Accountant General on the same day that the charge is transferred. (Paragraph 115 of the Financial Handbook, Volume V, Part I).

1496. The procedure required in verifying a cash balance by counting is explained in detail in Article 20 of the Resource Manual. It will be observed that only one bag in twenty of silver coin need be weighed. The District Officer is required to count every note of Rs. 100 or more in value with his own hand. In addition to following the procedure explained in this article the District Officer should also satisfy himself of the correctness of the totals in the cash balance report and in the cash-book or the registers from which he verifies the cash balance. (Finance (A) Department file no. 179/1921]

1497. A quarterly certificate should be entered on the register of deposit receipts by every District Officer not in personal charge of the treasury, that he has personally and carefully examined the register, and that the entries are made with the utmost care and regularity. (Paragraph 348, Financial Handbook, Volume V, Part I).

1498. The examination is not intended to be mechanical, and to secure only that all necessary entries are made and initiated without fail at the time of the transaction, but also that no moneys are unnecessarily placed in deposit or allowed to remain there without good cause. (Paragraph 348, Financial Handbook, Volume V, Part I, Note).

1499. If an embezzlement or loss of public money, stamps, or opium should occur in an office of treasury, immediate notice should be sent to the Accountant General, and as soon as possible afterwards a detailed report of circumstances, specifying the nature and extent of the loss, and showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery must also be sent under the signature of the head of the office in order to enable the Accountant General to report the case for the information of Government. (Paragraph 82 of the Financial Handbook, Volume V, Part I).

II—Treasury Officer

1500. Of the particular matters as distinguished from the general conduct of treasury business and exact observance of all

the rules effecting his duties in which the special personal intervention of the treasury officer is required, the following may be specified:

(i) He is required to verify the balance in the hands of the Chief Cashier roughly every night. (Paragraph 459, Financial Handbook, Volume V, Part II).

(ii) He is required to observe certain precautions in taking out money from double-locks. (Resource Manual, Article 14).

(iii) He is required to examine the daily accounts of the previous day with the chalangans and vouchers of the headquarter treasury and the daily sub-treasury and tahsil accounts, and to satisfy himself that each item of charge is supported by its proper voucher; that every item of each

chalan and of each tahsil daily account is embodied in its proper schedule; that the totals of all the registers are correctly entered in the cash-book; that the additions and deductions indicated in the accountant's balance-sheet are correct; that the result agrees with the balance-sheet of the

Chief Cashier; and lastly, to sign the two cash-books and balance-sheets in token of their correctness and good order. (Paragraph 459, Financial Handbook, Volume V, Part II).

(iv) He is required to observe certain precautions before signing the Chief Cashier's daily balance-sheet. (Paragraph 459, Financial Handbook, Volume V, Part II).

(v) He is required to initial each entry in the pension registers and on the reverse of both portions of the pension pay orders. (Paragraphs 512 and 528, Financial Handbook, Volume V, Part II).

(vi) He is personally responsible for any payment of pension wrongly made. [Civil Service Regulations, Article 947 (b) (1)].

(vii) He is required to initial each entry in the deposit registers, and to see that no item is credited as deposit save under formal orders of competent authority, and also if the amount could be credited to some known head in the Government accounts, to represent the matter accordingly to the court or authority ordering its acceptance. (Paragraph 342, Financial Handbook, Volume V, Part I).

(viii) He is required to observe certain precautions before paying cheques drawn by the Disbursing Officers of Government. (Paragraphs 58, 62 and 64 of the Financial

Handbook, Volume V, Part I and paragraph 438 of the Financial Handbook, Volume V, Part II).

(ix) He is required to see that on purely vernacular vouchers a brief abstract is endorsed in English. [Paragraph 47 (b), Financial Handbook, Volume V, Part II].

(x) He is required to satisfy himself, before despatch of the lists of payment and schedules, that the necessary vouchers are all attached. He is expected to check the schedules with the vouchers at intervals during the month. (Note 2 below paragraph 462, Financial Handbook, Volume V, Part II).

(xi) He is required to take special care to see that receipt stamps are so defaced that they cannot be used again. (Paragraph 430, Financial Handbook, Volume V, Part II).

(xii) He is required to observe certain precautions before signing supply bills and remittance transfer receipts. (Paragraph 561, Financial Handbook, Volume V, Part II).

(xiii) He is required to sign supply bills and transfer receipts legibly, and to maintain a uniform signature as far as possible. (Paragraph 572, Financial Handbook, Volume V, Part II).

(xiv) He is required to see that the advice lists of bills payable are opened in his presence; to examine them personally and when satisfied of their genuineness, to initial and date them. (Paragraph 574, Financial Handbook, Volume V, Part II).

(xv) He is required to observe certain precautions before paying a bill drawn on his treasury. He is allowed a certain latitude in the payment of a bill of which the advice is missing or inaccurate. (Paragraphs 576 and 577 of Financial Handbook, Volume V, Part II).

(xvi) He is required to keep the forms of bills-of-exchange and of advices in his own possession under lock and key and to observe a certain routine in issuing them each morning. (Paragraph 592, Financial Handbook, Volume V, Part II).

(xvii) He is required to see that receipts for the money received on account of sale of service stamps are always given upon a printed form entirely filled up by the clerk of the treasury, and that such stamps are sold only to Government officials on a written application and not to officers employed under local fund committees or to Government officers in capacities connected with such funds. (Paragraph 421 of Financial Handbook, Volume V, Part II).

(xviii) He is required to recover any amount disallowed by the Accountant General as unauthorised, promptly and without listening to any objection or protest, and to

refuse to pay in future any such amount until the Accountant General withdraws his objection. (Paragraph 81, Financial Handbook, Volume V, Part I).

(xix) He is prohibited from paying a gazetted officer an increased or a changed rate of salary unless the bill is either pre-audited by the Accountant General or is accompanied by a letter of the Accountant General authorising the amounts to be drawn. (Paragraph 114, Financial Handbook, Volume V, Part I).

(xx) Before paying any bill drawn by a covenanted civilian he is required to see that the deductions, prescribed by Article 556, Civil Service Regulations, have been made.

(xxi) He is required to use special precautions for satisfying himself of the identity of the applicant for payment of a bill drawn by a person not in the Government service, and in all doubtful cases to take the orders of the district officer [Paragraph 46 (c) and (d) of Financial Handbook Volume V, Part I],

(xxii) He is required to grant last pay certificates in certain circumstances, and must not pay salary to an officer to whom he has granted a last pay certificate unless the certificate is first surrendered. (Paragraph 102, Financial Handbook, Volume V, Part I).

(xxiii) He is required to prohibit erasures in any account register, or schedule, or in the cash books to verify and initial, every correction in them, and to take special care with all vouchers and accounts showing signs of alteration and if such documents be frequently received from any officer to draw the attention of the head of the office to the matter. (Paragraph 83, Financial Handbook, Volume V, Part I).

(xxiv) He is to make no payment under any circumstances on a voucher or order signed by a clerk instead of the head of an office, although, in the absence of the latter the clerk be in the habit of signing letters for him, nor may he pay any moneys on a voucher or order signed only with a stamp. [Paragraph 47 (g), Financial Handbook, Volume V, Part I].

The State Government has authorised provisionally and subject to reconsideration, if necessary, payment of pension to certain classes of pensioners on a receipt signed with a seal.

(xxv) He is not to honour a claim which, on the face of it, is disputable, but to refer the claimant to the Accountant General. [Paragraph 42(c), Financial Handbook, Volume V, Part I].

(xxvi) He is required to see that a notice is posted in a conspicuous place in the office of the hour at which the treasury closes for receipt and payment of money,

and that the required notices regarding the encashment of currency notes, the supply of small coin and copper and the like, are exhibited conspicuously in places which the public enter freely, and that no favouritism is shown in the conveniences which the treasury can offer. (Paragraphs 465 and 466, Financial Handbook, Volume V, Part II).

(xxvii) He is required to acknowledge personally remittances of all sums of Rs. 500 and more. (Paragraph 418, Financial Handbook. Volume V, Part II).

(xxviii) He is required to verify at the end of each year the balances at credit of each local and Municipal fund. (Paragraph 367, Financial Handbook, Volume V, Part 1), and monthly the receipts and disbursements of officers of the Military, the Railway and the Public Works Departments. [Paragraphs 496 to 499 and 507 (for Railways), paragraph 476 (for Military) of Compilation of the Treasury Rules, Volume I) and of post masters—(Paragraph 526, Compilation of Treasury Rules)].

1501. As the District Officer's delegate and representative, the treasury officer is responsible primarily to the district officer for the right discharge of his duty. The district officer expects from the treasury officer a thorough observance of all prescribed treasury rules and strict attention to all the details of the daily routine of treasury work. The treasury officer is required to satisfy himself of the accuracy of every claim before authorising payment, and must follow strictly the rules prescribed for his guidance, as he will be held personally responsible for all erroneous or irregular payments. He is jointly responsible with the district officer for the safe custody of the cash, notes, and other Government property; but in the event of any loss or embezzlement, if it be shown that the district officer has taken every ordinary precaution, and has neglected none of the particular duties imposed upon him by the rules, and has not relaxed the sustained supervision and control over the working of the treasury business which Government expects from him, and that the loss or embezzlement has occurred solely through the carelessness or dishonesty of the treasury officer, he will not be held responsible. The treasury officer will not be held responsible in the event of any loss or defalcation, if he can show that he has strictly observed the rules prescribed for his guidance in each branch of his duties and that he has enforced their observance on his subordinates.

1502. The rules must not be understood to interfere with or in any way to limit the application of any order in the Financial Handbook, Volume V, Compilation of Treasury Rules, the Resource Manual and the Government Securities Manual or the standing and other orders issued by the Account Office. They do not pretend to exhaust the specification of the duties of district and treasury officers in treasury matters.

1503 – 1505. [Deleted].

III—Arrangement of Treasury Officer's work

1506. Five hours a day at least must be set aside by treasury officers for the conduct of the duties of first class treasuries, and three hours at least in the cases of all other treasuries.

1507—1509. [Deleted].

1510. All changes of treasury officers or transfers of treasury duties shall be reported through the Commissioners to the Accountant General for notification in the Gazette.

D—Treatment of Treasury Records

I—Classification and registration of English correspondence and records

1511. The treasury officer will bring the treasury records under the system of record-keeping laid down in Chapter XLIX.

1512. The various record-books should be kept up by the financial and not by the revenue year; in all other respects the chapter alluded to above will be strictly adhered to.

1513. A list of departments into which the treasury file register should be divided is annexed*. Although eighteen departments are prescribed so as to embrace the work of the largest treasuries, there will, in some districts, be hardly any correspondence under some of these heads. It will be expedient, however, to leave a certain space allotted for each of the eighteen departments in the file register of every treasury.

*The sub-heads under the departments are not to be used in recording the letters. Correspondence is to be recorded by departments only.

Department I

Establishments

(1) Advances.

Department II

Contingent charges

(1) Permanent Advances.

Department III

Miscellaneous charge

- | | |
|-------------------|----------------------------|
| (1) Refunds. | (3) Discount on stamps |
| (2) Cost of land. | (4) Departmental payments. |

(5) Jails and Police

Department IV

Advances

- | | |
|---------------------------|-----------------------------------|
| (1) Sanction to advances. | (4) Public Works loans. |
| (2) Interest on advances. | (5) Advances in cases of distress |
| (3) Takavi advances. | (6) Advances to contractors. |

(7) Miscellaneous advances.

Department V

Bills and Remittances

- | | |
|-----------------------------------|--------------------------|
| (1) Advices. | (4) Sepoy's remittances. |
| (2) Supply bills. | (5) Issue of duplicates. |
| (3) Remittance transfer receipts. | (6) Forms. |

Department VI

Pensions

- | | |
|---------------------------|---------------------|
| (1) Permanent pay orders. | (3) Gratuities. |
| (2) Transfer of payments. | (4) Annual returns. |

(5) Application for payment of arrears.

Department VII

Government Securities

- (1) Changes in ownership.
- (2) Renewal of notes.
- (3) Consolidation of notes
- (4) Commission on notes.

(5) Stock notes.

Department VIII

Deposits

- (1) Revenue deposits.
- (2) Civil and Criminal Court deposits.
- (3) Personal deposits.
- (4) Monthly Returns.
- (5) Plus and minus memo.
- (6) Lapses.
- (7) Annual accounts.

Department IX

District Saving Banks

- (1) Security deposits.
- (2) Receipts and repayments.
- (3) Interest.
- (4) Returns to head office.

(5) Transfer of accounts.

Department X

Local Cantonment and Municipal Funds

- (1) Plus and minus memo.
- (2) Verification of balances.

(3) Monthly accounts.

Department XI

Transactions with Public Works Department

- | | |
|-----------------------------|-------------------------------|
| (1) Credit orders | (2) Payment at sub-treasuries |
| (3) Certificates of balance | |

Department XII

Transactions with Military Department

- | | |
|----------------------------------|-------------------------------|
| (1) Officer's family remittances | (5) Military receipts |
| (2) Deposits. | (6) Advances. |
| (3) Deceased's estates. | (7) Payments to pensioners. |
| (4) Cheques. | (8) Transfers of assignments. |

Department XIII

Transactions with Post Office

- | | |
|--------------------------------------|---------------------|
| (1) Monthly verification. | (4) Deposits. |
| (2) Payments to postal officers. | (5) Postage stamps. |
| (3) Letters-of-credit of postmasters | (6) Postcards |

Department XIV

Transactions with Telegraph Department

- | | |
|----------------------|---------------------------|
| (1) Assignments. | (4) Imprest certificates. |
| (2) Salary bills. | (5) Advances. |
| (3) Travelling bills | (6) Letters of credit. |

Department XV

Transactions with Miscellaneous Departments

- | | |
|-------------------------|-------------|
| (1) Customs Department. | (3) Opium. |
| (2) Excise Department, | (4) Stamps. |

Department XVI

Coins and Currency Notes

- | | |
|---------------------------|-------------------------------------|
| (a) Coin— | (b) Currency notes— |
| (1) Uncurrent coins. | (1) Disposal of non-issuable notes. |
| (2) Counterfeit coins. | |
| (3) Defective coins. | (2) Stopped notes. |
| (4) Annual estimates. | (3) Indents. |
| (5) Annual reports. | (4) Quarterly reports. |
| (6) Cash balance reports. | |

Department XVII

Resource and Remittances

- | | |
|-----------------------------|---------------------------------|
| (1) Resource estimates. | (4) Notices of receipt and des- |
| (2) Remittance of treasure. | patch of treasure. |
| (3) Invoices. | (5) Application for escorts. |

Department XVIII

Miscellaneous

- | | |
|-----------------------|--------------------------------|
| (1) Audit objections. | (7) Annual stock returns. |
| (2) Defalcations. | (8) Memo of vouchers submitted |
| (3) Notices. | bi-monthly with lists of |

- | | |
|---------------------------|------------------------------|
| (4) Last-pay certificates | payments. |
| (5) Printed forms | (9) Abstract monthly account |
| (6) Stock-book. | receipt and payments. |

II—Destruction of treasury records

1514. Treasury records (proper) shall be annually destroyed in January by the Treasury Officer, in accordance with the sub-joined schedule.

NOTE—The rules for the destruction of treasury records are contained in Appendix O to the Accountant General's Standing Orders, 6th edition.

Description of records	When to be destroyed
------------------------	----------------------

Class I—Substantive Account Records

1. Cash-book and all subsidiary registers both of accountant and Chief Cashier.	After thirty-five complete account years,
2. Accountant and Chief Cashier's daily balance sheets.	
3. Plus and minus memo	
4. Registers of promissory notes on which interest is payable	
5. Registers of stock notes coupon paid.	After thirty-five complete account years being covered by entry no. 4.
5. (a) Registers of silver and copper coin (small coin depots).	After thirty-five complete account years.
6. Registers of stamps	
7. Registers of excise opium	
8. Registers of power of attorney, etc.	
9. Registers of Government Promissory Notes of 4 and 4½ per	

cent loans and Provincial Debentures.	
10. Registers of Receipts of Revenue and Criminal Court deposits.	After all the items are refunded and noted in the register.
Description of records	When to be destroyed

Class II—Miscellaneous Account Records

- | | |
|---|--|
| 1. Counterfoils of deposit repayment orders. | After twelve complete account years. |
| 2. Sub-treasury accounts including bank sheets and tahsil copy of daily siaha. | After six complete account years. |
| 3. Check-registers of bills issued and paid | After six complete account years provided all lapsed bills have been paid. |
| 3. (a) Specimen of drawing or treasury officer's signature. | |
| 4. Counterfoils of bills issued and requisitions for the issue bills. | |
| 5. Clearance registers of deposits. | After three complete account years. |
| 6. Register of Promissory Notes received for renewal. | |
| 6. (a) Register of Government Promissory Notes requiring disposal | After three complete account years after disposal. |
| (b) Register of Government Promissory notes held for safe custody | One year after the return of notes. |
| (c) Register of locks | One year after the locks entered therein have been returned. |
| (d) Register for entering receipt and return of chests of other departments kept under paragraph 38(b) and 38(A) of Financial Handbook, Volume V, Part I. | One year after the return of the chest. |

7. Registers of objections statements, records and register of retrenchment orders.	One year after the adjustment of the objection.
8. Index register of pensions	As soon as a new index is made.
(a) File of descriptive rolls	Descriptive rolls of deceased pensioners or of those who have transferred their pension to other treasuries may be destroyed.
Description of records	When to be destroyed
9. Letters-of-credit	
10. Advices of bills issued (received from other treasuries)	
11. Office copies of the monthly statements of postage and telegraph stamps submitted by treasury officers direct to the Superintendent of Stamps, Calcutta.	After three complete account years.
12. Register of bills payable under the old arrangement and advice lists under the new system, vide paragraph 563 of Financial Handbook, Volume V, Part II.	After six complete account years, provided all lapsed bills have been paid.
13. Chalans	
14. Register of chalans	After six complete account years.
15. Register of sepoy's family remittances.	
16. Register of receipts granted.	
16. (a) Receipt for deposit repayment order books given, under rule V (c) of S.O. no. 115.	After three complete account years.
17. Despatch books	
(a) Chest-books in Treasury form no. 33[14(5) of the Resource Manual.]	After one complete account year.
(b) Currency chest-books maintained	After three complete account years.

under Article 23(b) of the Resource Manual.

18. Statement of revenue record-room receipts and charges .

After two complete account years.

19. Statement of minimum balances

20. Paid advices of Opium Department cheques.

After three complete account years.

20. (a) Register of uncurrent silver coins.

21. Advices of Government Promissory Notes, interest on which has been made payable at the treasury.

After five complete account years.

22. Advices of cancellation of payment of interest on Government Promissory Notes from the treasury.

Description of records When to be destroyed

23. Counterpart of salt receipts

After three complete account years.

24. Extract from Judge's pass-book of remittances.

25. Register of orders for payment issued on the Imperial Bank.

(a) Register of uncurrent, cut and broken coins

After six complete account years.

(b) Register of coins cut and broken.

(c) Register of sovereigns and half sovereigns.

26. Receipts for commission paid on sale of stamps and opium.

Should be preserved for three years.

27. Receipts for takavi advances made to cultivators.

Should be preserved as long as the advances are not fully adjusted.

28. Counterfoils of orders for refund

Should be preserved for three years.

of fines issued.

29. Annual accounts of personal ledgers.	After two complete account years.
30. Advices of paid emigrants' remittances.	After one year from the date of payment.
31. Check register of transfer payments.	After three account years.
32. Registers of bills passed for payment.	Should be destroyed after payment.
33. Register of pay slips of gazetted officers.	When all the names have been transferred to a new register.
34. Register for noting military assignment.	After three complete account years.
35. Check registers of Indian military pensioners.	After nine years
36. Reports of verification of sub-treasury balances by district and inspecting officers.	After three complete account years. (General letter no. T. M./26, dated the 22nd January, 1907).
Description of records	When to be destroyed
37. Receipts returned by the holders of Government Promissory Notes.	After one complete year from the date of its grant.
38. Copies of the disbursement schedules of payments made to Indian Military pensioners together with the abstracts of daily totals pertaining thereto.	After twelve complete years.
39. Pay and allowance slips of gazetted and other officers.	After six months from the date of pay and allowance slips.
40. Register of counterfeit coins.	After six complete account years.
41. Counterfoils of credit note for conveyance of Government treasure in Treasury Form no. 249.	After three complete account years.
42. Memorandum on the inspection of treasuries in U.P.	After three complete years.

43. Daily register of currency notes received and issued	After six complete account years.
44. Monthly verification certificate of sub-treasuries by tahsildars.	
45. Couterfoils of Forest Officer cheque books.	After five complete account years.
46. Siyaha supplement of takavi receipts.	After ten complete account years for loans under Act XII of 1884 and after twenty complete account years for loans under Act XIX of 1883.
47. Siyaha supplement for receipts other than takavi.	After six complete account years.
Description of records	When to be destroyed

Class III—Periodical Account Returns to Accountant General

1. Cash Accounts lists of payments, and all subsidiary* schedules including cash balance report.	Office copies of these returns should not be kept
2. Voucher invoices	Three months after the close of the month to which they relate.
3. Abstract statements of receipts and expenditure.	Twelve months after the close of the month to which they relate.
4. Resource estimate	Six months after the close of the month to which they relate.
5. Statement of lapsed pensions	
6. Statement of currency notes	Six months after the quarter to which they relate.
7. Statements of coin cut and broken	No office copy of this return need be kept.
(a) Weekly statement of receipt and issue of gold coins.	@The office copies of these may be kept for six months.
(b) Monthly statement of receipts and issues of uncurrent silver coins.	

(c) Monthly statement of receipts and issues of gold coins.	
(d) Quarterly statement of counterfeit coins.	No office copy of these need be kept unless specially required by the treasury.
(e) Quarterly statement of movement of gold.	
8. Estimates of small silver and copper coins.	After the estimate has been complied with.

*NOTE—The subsidiary registers referred to in entry no. 1 include among others also (1) Registers of Civil, Municipal, Personal and Cantonment Fund Deposits, (2) Register of Mecca Pilgrim tickets, and (3) Registers of enfaced promissory notes.

@A. G.'s letter no. T. C./1512, dated the 6th July, 1903, to the Treasury Officer, Agra.

Description of records	When to be destroyed
9. Cancelled.	
10. Statement of Government Promissory Note in custody of treasury officer.	Eighteen months after the close of the year to which they relate.
11. Statements of mortality of pensioners.	Two years after the close of the year to which they relate.
12. Statement of lapsed deposits.	Three years after the close of the year to which they relate.
13. Statement of unadjusted balances	One year after the balances have been adjusted.
14. Vouchers for which consolidated vouchers have been afforded.	One year after the date of consolidated vouchers.
15. Register of small silver, nickel and copper coins.	After three complete account years.
16. Statement of small silver, nickel and copper coins.	

- | | |
|---|---|
| 6. Supplements I and II to the daily siyaha A. | twenty years under Act XIX |
| 7. Arz-irsals | After three years. |
| 8. Cash-book for Kharij-az-Siyaha transactions. | Three complete account years after all the items have been disbursed. |

1453—1560 [Deleted]

1561. Tahsildars at sub-treasuries are no longer government servants. They are employed by the Chief Cashier who receives an allowance from the Government to cover their pay and leave salary. The Chief Cashier, however, shall not employ any person as a tahsildar without the approval of the District Officer. The Chief Cashier shall remove a tahsildar or transfer him from one tahsil to another if required by the District Officer to do so on any ground which in the latter's opinion justify such a step.

1562. A tahvildar shall not lend money or trade within the tahsil to which he is attached either on his own behalf or on behalf of his employer. He shall on no account advance money to any government servant.

1563. The tahvildar's books shall be examined once a year (during the season when the work is light) by the Chief Cashier either at the tahsil or at headquarters, and the Chief Cashier shall certify to the District Officer that they are correct and in order. Chief Cashier shall also, at least once a year, inspect the work of the tahvildar at the sub-treasury and shall make this inspection whenever directed by the District Officer to do so.

NOTE—The Chief Cashier may delegate his duties under this paragraph to his agent working at the headquarters treasury, provided that his responsibility to the Government is not affected thereby.

1564—1570 [Deleted]



APPENDIX XXXIII

Extracts from U. P. Police Rules for Guards and Escorts

Extracts relating to TREASURY GUARDS from "Uttar Pradesh Police, RULES FOR GUARDS AND ESCORTS"

CHAPTER II

II—SUPPLEMENTARY RULES FOR FIXED GUARDS

A—TREASURY GUARDS

- General Rules applicable. 26. General rules 1 to 22 and 25 apply to these guards.
- Duties of Treasury Guards. 27. Treasury guards shall maintain proper watch and ward over and protect all government property within the Treasury, prevent unauthorized persons from entering the Treasury, and removing money and prevent tampering with the locks, doors or buildings.
- The keys of public offices should not be made over to the Treasury guard for custody, but where a wall box is provided for the storage of office keys, the key of the box may be entrusted to the guard commander of the Treasury guard for safe custody after office hours.
- "The wall-box or the glass-box containing keys of Public Offices will be kept in the verandah of the Treasury and it will be the duty of the Treasury guard to ensure that—
- (a) no one takes a token down without hanging up the corresponding key;
 - (b) no one takes a key down without hanging up the corresponding token.
- Opening of Treasuries 28. Treasuries shall be opened only in the presence of an officer or officers specified by the District Magistrate or by the officer in charge of the Treasury. Such officers shall be designated in the standing orders (Rule 17, Chapter I) for each guard.
- Admission to a Treasury 29. After the work of a Treasury office has been closed for the day no one save the officer in charge of the Treasury may be admitted without a written order from the officer in charge of the Treasury or District Magistrate.
- Examination of locks 30. Before the outer or inner locks of the Treasury are unlocked, the guard commander shall see that the locks are in the same condition as when last locked.

Whenever the Treasury is being closed, the guard commander shall see that both the inner and outer locks are properly locked. A sentry on being posted shall examine all locks placed in his charge.

Posting of sentries.

31. At headquarters treasuries, other than those at Mussorie, Gorakhpur, Lucknow and Ranikhet for which special orders exist, guards will be relieved and sentries posted as follows:

The strength of the guard will be two head constables and seven constables. On every Sunday at 8 A.M. the guard will be relieved. Should a man have to leave the guard, a relief will be sent.

Three sentries will be provided from 6 p.m. to 6 a. m., throughout the year, two being over the Treasury and one over the guard room.

From 6 a. m. to 6 p. m. only one sentry will be necessary who will be posted over the strong room.

The sentry posted over the guard-room and arms shall keep the time and awaken the relief party when the time comes for the relief of sentries

Duties of guard
Commander.

32 The guard commanders will be responsible during the alternate periods of eight hours each for the posting, supervision, and relief of sentries. When the guard is changed, the senior head constable will take the first period of duty.

When the end of one of these periods coincides with the time for the relief of sentries, the head constable shall relieve sentries before making over charge.

During the night, in addition to posting sentries, each head constable shall, once during his period of duty, visit all posts. On dark and stormy nights, the senior head constable shall also visit all sentry posts at least once during the junior head constable's period of duty.

The senior head constable shall at all time be responsible for the correct performance of their duties by all members of the guard.

Disturbances.

33. On the occurrence of any disturbance or other

emergency, the guard commander shall immediately place all the available members of the guard under arms and shall despatch a message, by telephone if possible, to the senior police officer within call (if possible, to the Superintendent of Police or, in the latter's absence, to a gazetted officer) who will inform the officer in charge of the Treasury and will himself proceed to the guard. The guard commander must not weaken his guard by despatching more than one messenger, and, until the arrival of a superior officer must take all necessary action for the protection of Government property in charge of the guard.

Escort of Treasury box to bank.

34. At places where there is the authorized practice, the guard commander shall daily depute at least two constables of the guard armed as for sentry duty to escort the Treasury box from the Treasury to the State Bank or vice versa. Constable so deputed should be excused from the evening inspection prescribed by Rule 18, Chapter I.

If the sum to be escorted is larger than Rs. 10,000 the Treasury Officer should apply to the Superintendent of Police for a special escort of the strength fixed for the escort of treasure.

Arms.

35. One of the three night sentries shall be posted over the guard-room and shall be responsible, jointly with the guard commander, for the arms and ammunition of all kinds (vide Rule 15, Chapter I).

Ammunition.

36. The general orders in Rule 14 of Chapter I will be followed.

Lighting etc.

37. Lanterns or light shall kept burning all night. The post and beat of each sentry must be adequately lighted.

Lanterns, oil, and other requisites will be supplied by the Superintendent of Police.

The Superintendent of Police may require additional precautions to be taken in the strenthening of Fastenings, etc.

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Armed Police.

Police escorting opium, stamps and other valuables will, as a general rule, and Police escorting treasure will invariably be armed with muskets and side arms.

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Lights, padlocks, etc.

113. All arrangements regarding conveyance, lights, padlocks, mazdoors, etc. for conveying prisoners or treasure will be made by the department which requisitions the escort.

Rail to be utilized by escorts.

114. Escorts should travel by rail whenever possible unless for some special reason it is expedient to travel by road.

Class to be travelled.

115. Treasure and prisoners sent by rail shall ordinarily be conveyed in second class compartment, whatever the escort may be. In exceptional cases, when a prisoner is a man of respectability and position, he may be permitted to travel with his escort in a higher class, provided he pays the extra cost for himself and his escort. See para 160 (a) of the Jail Manual.

Escorts on the same line of rail.

116. In the case of prisoners or treasure being sent on the same day to places on the same line of rail it may be possible to send all the treasure or prisoners by one escort and to arrange that Superintendent of Police have escorts ready at railway station enroute to take over the treasure or prisoners consigned to their districts.

Where practicable, requisitioning officers should be asked to postpone the departure of an escort for a day or two in order to make it possible to send one escort instead of two or more.

Delay of escorts

117. Reserve inspectors should bring to the notice of Superintendents of Police sudden, irregular and inordinate demands and cases where escorts are unnecessarily delayed by the requisitioning authorities, and the Superintendent of Police should, when necessary, make a reference to the District Magistrate or the Deputy Inspector-General of Police.

Authorities requiring escorts for treasure should so arrange that escorts may not arrive at their destinations

on Sundays or Gazetted holidays. Authorities requisitioning escorts for prisoners should be asked to observe this rule as far as possible.

Escorts not to travel by night.

118. Except when travelling on the railway or over short distances in headquarters stations, escorts should never travel by night

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SECTION II – REGISTRATION AND DISPOSAL OF REQUISITIONS FOR ESCORTS

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Priority of requisition

120. The first call in the escort strength of a district will be for the daily lock-up guards required for the courts. Such guards must invariably be supplied as required.

The next in importance will be demands for the escort of treasure to or from the Currency Officer, Kanpur. Every effort must be made to provide such an escort on the date mentioned in the requisition.

When escorts may be refused

121. Though every effort should be made to meet sudden and urgent requisitions, if a demand is received without sufficient notice and men are not available, the reserve inspector may refuse to supply the escort; but he must, at the same time, specify when he will be able to give it and should book the demand accordingly. In all cases of refusal, the Superintendent of Police must be informed. Relief for escorts from other states, however, should never be refused and as far as possible such escorts should not be requisitioned during important religious festivals.

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SECTION III—RELIEF OF ESCORTS

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CHAPTER V

ESCORT OF GOVERNMENT TREASURE, OPIUM ETC.

SECTION I— GENERAL RULES FOR CONVEYANCE OF TREASURE OR CURRENCY NOTES

Specification of
remittance

131. Any requisition for an escort for treasure should state the amount and kind of treasure to be remitted and the route and destination of the escort.

The rules regarding packing and despatch of remittances in this chapter should be observed by branches of the State Bank but in the absence of special arrangements to the contrary made with the Agent, the treasury officer should arrange for the actual conveyance and escorting of the remittances.

NOTE—Remittances should not be sent so as to reach their destination on a Sunday or other authorized holiday.

Strength of escort

132. Police escorts conveying treasure by rail must be of the strength laid down in Appendix I.

Any escort accompanying treasure by rail must never be less than one head-constable and three constables, and when the treasure is loaded in more than one wagon, two men must be allowed to each wagon.

For road journeys and for the road portion of journeys by rail, the escort must be of the strength fixed in the Appendix for journeys by road. The Superintendent of Police may, however, exceed this strength if he considers it advisable to do so.

There are two tables, one for headquarters and the other for the district. Arrangements must be made for escorts to be reinforced for journeys to and from railway stations when necessary and the rules for journeys by road must be observed on these occasions.

In the hills, the strength of the guard for road will, as a rule, be fixed by the local police authorities though, when bus or any other conveyance available are used

the ordinary plains scale should be followed.

Packing and transport

133. Article 121 of the Resource Manual prescribes that except in cases where the State Government may otherwise direct and, except for journeys by road, bags containing treasure should be packed in stout boxes each nailed down and bound with iron without gunny covering or ropes and the hoops should be riveted or nailed together where they cross, or in the patent remittance boxes referred to in Note 2 under that article. The State Government have decided that this method of packing treasure should invariably be followed in the case of all remittances except remittances within a district, i. e. remittances between sub-treasuries, treasuries, and a branch of the State Bank within a district. For the latter class of remittances padlocked boxes should have only a single lock. The pad-lock should be enclosed in sealed bag and the key should be entrusted to the potdar when one accompanies the remittance or to the escort commander in other cases enclosed in a sealed cover which he should not open except when absolutely necessary in the case of a break-down as explained in rule 135.

Bus or any other conveyance available shall be employed for journeys by road. In the hills where conveyance by motor vehicles is not practicable, ponies, mules or mazdoors should be employed.

Weighment and invoices

134. The escort commander shall invariably see the boxes of notes and coins weighed or, in the case of padlocked boxes containing bags of coin, shall count the number of bags. He shall sign the receipt at the foot of each copy of the invoice in which the weight and contents of each box must be entered; the blanks will be filled up in words and the escort commander should be required to write the number of the bags or boxes which he has received on the copy of the invoice to be detained by the treasury officer. The escort commander will be given one copy of the invoice.

Keys of wagons, chests, etc.

135. The escort commander is responsible for not allowing the wagon, chests or boxes to be opened before arrival at destination save in the case of break-down when the treasure must be moved to another

wagon, chest or box in his presence.

Receipts

136. When the escort commander is relieved at the end of, or in the course of the journey, he will obtain a receipt for "wagon, chests, or boxes in good order said to contain coin (or notes) to the value of Rs. ."

Responsibility of treasury officials and return of tumbrils chests, etc.

137. When the remittance reaches the addressee, the latter will count the bags and weigh the boxes and give a receipt for " bags said to contain coins to the value of Rs. " or for "chests or boxes of marks and weights detailed in the invoice said to contain coins (or notes) to the value of Rs. ." If any chest or box be short weight, or show signs of having been tampered with, it should be opened in the presence of the chest commander; otherwise he should be allowed to return it at once.

When a potdar is sent in charge of treasured he will remain in charge while the treasure is being examined at destination and will take back the locks and, if convenient, the bags. If the escort is returning to the station of original despatch, the boxes or chests should be sent back under its charge; provided this will not unduly delay the escort, otherwise they should wait for the potdar.

When a treasury officer is sent with treasure by road, he will be allowed a seat on the bus or any other conveyance available containing the treasure.

Motor Lorry Services

138. Escort conveying small remittances of treasure or currency notes or other valuables to places more than five miles from their headquarters may travel by motor lorry with the approval of the treasury or currency officer concerned provided that –

(1) The payment of the motor lorry fares of the members of the escort has been sanctioned by the State Government.

(2) The Superintendent of Police shall issue general orders prescribing the position of the escort according to the nature of the lorry. The escort should sit together, ordinarily inside the lorry between the boxes and the other passengers and no person other than a member of the escort should be allowed to touch or to sit next to

the box or boxes. The escort commander should carefully study the other passengers before starting and, if he notices anything suspicious, should take all necessary precautions. The Superintendent of Police should use his discretion in the matter of increasing the strength of the escort then necessary.

(3) No escort shall travel by motor lorry by night.

SECTION II – SUPPLEMENTARY RULES FOR THE ESCORT OF TREASURE BY RAIL

Instructions for Police Officers

189. The Treasury or currency officer will superintendent personally, or by substitute, the loading of the vans jointly with the Police Officer who is to travel in charge and will hand to him a paper containing the instructions reproduced below and as many blank receipts as there will be reliefs; for these documents he will take a receipt.

Paper of instructions to the Police Officer in charge of a remittance by rail.

(These instructions should be printed in Hindi and in English languages and a copy containing both the Hindi and English version must be handed by the treasury or currency officer at the despatching station to the Police Officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the officer commanding the relieving guard, if the guard is relieved at any point of the journey.

And a copy containing both the Hindi and English version must be handed by the treasury or currency officer at the despatching station to the Police Officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the officer commanding the relieving guard, if the guard is relieved at any point of journey.

A copy should also be supplied to the officers who are called upon to furnish guards for remittance by rail and they should be requested to impress upon the officer detailed upon this duty the necessity for strict and

undeviating adherence to the instructions).

INSTRUCTIONS

(1) The Police Officer taking charge of a treasure-guard travelling by rail will not see the treasure packed at the treasury; but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

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SECTION III—SUPPLEMENTARY RULES FOR THE ESCORT OF TREASURE BY ROAD

Duties of escort	XX	XX	XX
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SECTION IV—ESCORT OF OPIUM, STAMPS AND OTHER VALUABLE GOVERNMENT PROPERTY

147. The ordinary strength of an escort for Government stamps, opium, etc. by rail or by road, should be one head constable and two constables. They shall be armed as for ordinary treasure escorts. All mazdoor hire etc. will be paid by the treasury officer, or the authority requisitioning the escort, and constable should not be required to carry packages; the reserve inspector should invariably see that the proper arrangements are made for this. The rules laid down for the escort of treasure by rail and road should be followed so far as they are applicable, but generally during a journey by rail, any opium, stamps or other valuables should be taken in the same compartment with the escort.



FORMS

LIST OF FORMS

[43. Cash-book](#)

[43-A. Chalan of cash paid into Treasury or Bank](#)

[43-B. Register of disbursement of pay and travelling allowance etc. of the District Headquarters, non-gazetted establishment](#)

[44 & 45. \[Deleted\].](#)

[46. Register of receipts](#)

[47. Register of expenditure](#)

[48. Cash account](#)

[49. List of payment](#)

[49A. Check register of adjustments by transfers](#)

[50. Accountant's daily balance-sheet](#)

[50A. Account of single-book balances](#)

[50B. Register of misclassifications by the Bank](#)

[50C. Accounts of cash kept in double lock](#)

[51. Register of Pension Payment Orders](#)

[52. Bill for pension](#)

[52-A. Half-yearly declaration of female pensioners whose pensions are terminable on their marriage](#)

[52-B. Register of advances drawn for payment of petty pensions at the Banking Treasuries](#)

[52-C. Register of Treasuries' account of pension the advances at the Bankings Treasuries](#)

[53. Notice summoning pensioners for identification](#)

[54. Register of deposit receipts](#)

[55. Register of personal deposits](#)

[56. Register of daily receipts and payments of personal deposits](#)

[57. Register of cash orders on Sub-Treasuries](#)

[57-A. Advice of cash orders](#)

[58. \[Deleted\].](#)

[59. Extract register of receipts and payments of personal deposit](#)

[60to 70. \[Deleted\]](#)

[71. Schedule of Forest Remittances](#)

[71A. Consolidated Treasury receipts for Forest cash remittance](#)

[72. Schedule of Forest cheques paid](#)

[73. \[Deleted\]](#)

[74. Register of payments](#)

- [75. Schedule of receipts](#)
- [76. Pass-book](#)
- [77. \[Deleted\]](#)
- [77A. Certificate of issues of cheques](#)
- [77B. \[Deleted\]](#)
- [78. Consolidated Treasury Receipt for Public Works Department](#)
- [78A. to 80B \[Deleted\]](#)
- [81. Register of Deposits](#)
- [82. to 84. \[Deleted\]](#)
- [85. Letter of Authority](#)
- [86. Payment of Pension at Treasury](#)

TREASURY FORMS

- [60S. Posting of cheques of Public Works, Irrigation and Forest Departments in the Treasuries](#)
- [82A. Abstract Register of cheques of Public Works, Irrigation and Forest Departments](#)

	
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LIST OF TREASURY FORMS

INDENTING OFFICERS while indenting should quote
the number of the form on their indents

Number of form on register	Name or description
New Number	
Registers, Books, etc. kept in Treasuries.	
BOOKS AND MISCELLANEOUS FORMS	
1	Cash-book (Form no. 43, F. H. B. Vol., V, Part II)(Receipts)
1-A	Cash-book (Form no. 43. F. H. B., Vol. V, Part II (payment).

1-B	Cash-book (Central Form no. 43, F. H. B., Vol. V, Part II) (Receipts).
1-C	Cash-book (Central Form no. 43, F. H. B., Vol. V, Part II (payment).
2.	Cancelled
3	Cash-book of Tahsil Treasuries, State (English, Hindi and Urdu).
3-A	Cash-book of Tahsil Treasuries, Central (English, Hindi and Urdu).
4	Accountant's Daily Balance-Sheet (Form no. 50, F. H. B., Vol. V, Part II)
5	Treasuries Daily Balance-Sheet (Trilingual) (Form no. 2, Resource Manual).
6	Register of Double Lock Transactions of Cash (Form no. 3, Resource Manual).
7	Register of Pension Payment Order (Form no. 51, F. H.B., Vol. V, Part II).
8	Register of Promissory Notes enfaced for payment of interest at a Treasury (From no. 9, Securities Manual).
9	Register of Securities received at the Treasury for renewal, consolidation, sub-division and conversion (Government Securities Manual, Form no. 2).
9-A	Register of the small Coin Depot Book.
10	Small Silver and Copper Coin Depot Book (Form no. 16 Resource Manual).
11	Pass book of Telegraph Railway Department (Form no. 76, F. H. B., Vol. V, Part II).
12	Pass book of Public Works Department (Form no. 77, F. H. B., Vol. V, Part II)
13	Register of orders on sub-Treasury issued and adjusted (Form no. 57, F. H. B., Vol. V., Part II).
14	Register of Interest Orders (Government Securities Manual, Form no. 5)
15	Register of Government Securities deposited for safe custody (Form no. 19, Government Securities Manual).
16	Register of receipt and disposal of notes held in safe custody (Form no. 25, Government Securities Manual).
17	Ledger Accounts of Government Promissory Notes (Form no. 23,

	Government Securities Manual).
18	Interest Distribution Register (Form no. 26, Government Securities Manual).
19	Cancelled.
20	Register showing particulars of Bearer Bond register of payment of coupons (Government Securities Manual, Form no. 5)
21	Cancelled.
22	Register showing receipts and issues of departmental Cash Chest (Para 35 F. H. B., Vol. V, Part I)
23	Register for Powers of Attorney, Probate Certificates etc. (Form no. 16, Government Securities Manual).
24	Register of Silver Coins cut but not paid for (Form no. 9 Resource Manual).
25	Check Register of Transfer payments (Books of 100 leaves).
26	Combined Register of Gazetted Officers (Books of 50 leaves)
27	Cancelled.
28	Stock Register of Stamps, Part I, General (Non-Judicial) for Sadar Treasuries only (Books of 12 sets).
28-A	Continuation Sheet.
29	Stock Register of Stamps, Part II (Judicial) for Sadar Treasuries only (Book of 12 sets).
30	Stock Register of Stamps, Part III (Postage) for Sadar Treasuries only (Books of 6 leaves).
31	Register of Padlocks [Article 12 (a) I. Resource Manual, Board's Circular no. 32-IX]
32	Register of Adjustment of Advances drawn form the State Bank of India for payment to Indian Military Pensioners.
33	Chest Book.
34	Stock Register of Stamps, Part I, General (Non-Judicial), for
	Sub-Treasuries only (Books of 12 sets).

34-A	Continuation Sheets.
35	Stock Register of Stamps, Part II (Judicial) for Sub-Treasuries only (Book of 12 sets).
36	Stock Register of Stamps, Part III, (Postage) for Sub-Treasuries only (Book of 12 sets).
REGISTERS/SCHEDULES—RECEIPTS AND PAYMENTS	
37	Land Revenue (Form no. 46 F. H. B., Vol. V, Part II) Books
	of 30 leaves).
38	Land Records (Form no. 46, F. H. B., Vol. V, Part II) Books of 30 leaves).
39	Stamps and Commission paid on sale thereof (Form no. 46 F. H. B., Vol. V, Part II).
40	Excise ditto ditto (Books of 100 leaves).
41	Income-tax ditto ditto.
42	Registration ditto ditto.
42-A	Register of Receipt under Motor Vehicles Taxation Act (Books of 50 leaves).
43	Register of Collections of the Registration Department by different sub-Registrars.
44	Register/Schedule of recoveries of Interest on Loans and Advances (Form no. 46, F.H.B., Vol. V, Part II) (Books of 99 leaves).
45	Administration of Justice (Form no. 46, F.H.B., Vol. V, Part II) (Books of 100 leaves)
45-A	For Allahabad and Lucknow Treasuries only) (Books of 100 leaves).
46	Treasury Subsidiary Register of Administration of Justice Receipts (Form no. 46, F.H.B., Vol. V, Part II).
47	Jail and Convict Settlements (Form no. 46, F.H.B., Vol. V, Part II).
48	Police (Form no. 46, F.H.B., Vol. V, Part II).
49	Education.

50	Medical.
51	Public Health (Form no. 46, F.H.B., Vol. V, Part II).
52	Agriculture.
52-A	Register of Veterinary Receipts (Books of 100 leaves).
52-B	Register of Co-operative Receipts (Books of 100 leaves).
53	Miscellaneous Department State (Form no 46, F. H. B., Vol. V, Part II) (Books of 100 leaves).
53-B	Miscellaneous Department — Central (Form no. 46, F.H.B. Vol. V, Part II) (Books of 100 leaves).
54	Industries Department (Form no. 46, F.H.B., Vol. V, Part II)
55	Stationery and Printing — State (Form no. 46, F. H. B., Vol. V, Part II).
55-A	Stationery and Printing — Central (Form no. 46, F. H. B., Vol. V, Part II) (Books of 100 leaves).
56	Currency (Form no. 46, F.H.B., Vol. V, Part II).
57	Miscellaneous Receipts — State (Form no. 46, F. H. B., Vol. V, Part II) (Books of 100 leaves)
57-A	Miscellaneous Receipts – Central (Form no. 46, F.H.B., Vol. V, Part II) (Books of 100 leaves)
58	Public Works Receipts — Work for which capital accounts are kept.
59	Civil Works (State) (Form no. 46, F. H. B., Vol. V, Part II).
59-A	Register/Schedule of Match, Excise Duty and Sugar Excise Duty (Books of 50 leaves).
60	Cancelled.
60-S	Posting of cheques of P. W. D., Irrigation and Forest Departments in the treasury.
61	Register of receipts of Deposits (Form no. 55, F.H.B., Vol. V, Part II).
62	Personal Deposits (Receipts and Payments) (Form no. 55, F.H.B., Vol. V, Part II).

63	Personal Deposits (Daily Receipts and payment) (Form no. 56, F.H.B., Vol. V, Part II) (Small sheet).
64	Personal Deposits (Daily Receipts and Payments) (Form no. 56, F. H. B., Vol. V, Part II) (Big sheet).
65	Register/Schedule of Receipts and Payments of the Local Fund—at the— TTy. (Books of 99 leaves).
65A	Schedule of Receipts and Payments — U.P. State Electricity Board.
66	Cancelled
67	Register/Schedule of Receipts and Payments of District Boards (Books of 99 leaves).
68	Cancelled
69	Cancelled
70	Cancelled
71	Register/Schedule of Recoveries of advances (Books of 99 leaves).
72	Cancelled
73	Cash and Departmental remittance (Books of 99 leaves).
74	Register/Schedule of Receipts of the Opium Department (Books of 99 leaves).
74A	Register of Aviation Receipts and Payments from Indian State (Central).
74B	Schedule of Receipts of the Ministry of Industry and Supply/ Ministry of Food (Central).
75	Cancelled.
76	Register/Schedule for Bombay Salt (Form no. 59, C. A. C., Vol. II) (Books of 99 leaves).
77	Register/Schedule of Receipts of the Postal Department (Books of 99 leaves).
78	Register/Schedule of Telegraph Receipts (Books of 99 leaves).
79A	Register/Schedule of Military Department Receipts (remittances from

	Military to Civil) Form no. 69-A, C.A.C., Vol. II) (Books of 100 leaves).
79B	Register/Schedule of Miscellaneous Military Department Receipts (Form no. 69-B, C. A. C., Vol. II) (Books of 99 leaves).
80	Register/Schedule of Public Works and Railway Departments (Form no. 75, F. H. B. Vol. V, Part II) (Books of 99 leaves).
81	Irrigation Department (Loose sheet)
81A	Register of Receipt/Payment of XII (Other taxes and duties) (Books of 99 leaves)
82	Register/Schedule of Forest Department (Form no. 72, F.H.B., Vol. V, Part II) (Books of 99 leaves).
82A	Register/Schedule of Forest Department (Form no. 72, F.H.B., Vol. V, Part II) (Books of 99 leaves).
82B	Consolidated Receipts Schedule for Forest cash remittance (Form no. 71A, Chapter 26, paragraph 611, F.H.B., Vol. V, Part II).
83	Register of Uncurrent Silver Coins (Form no. 8 of Resource Manual) (Books of 100 leaves).
84	Register/Schedule of Receipts on account of Survey of India, Miscellaneous Central Department, Custom Department (Books of 99 leaves).
85	Register/Schedule of Malikana Payments (Books of 99 leaves).
86	Malikana Payment Voucher.
87 to 92	Cancelled
93	Register/Schedule of other department bills (Books of 201 leaves).
93A	Register of Refunds under—IV Taxes on income other than Corporation Tax, Central (Loose sheets).
94	Cancelled.
95	Cancelled.
96	Register/Schedule of Forest Department (Form no. 72, F.H.B. Vol. V, Part II) (Books of 99 leaves).
97	Cancelled.

98	Cancelled.
99	Cancelled.
100	Forms of pension, Territorial and Political (Books of 99 leaves).
101	Register/Schedule of Pensions (Superannuation) (Books of 99 leaves).
101A	Register/Schedule of Superannuation Pensions borne by Central Government (Books of 99 leaves).
102	Register/Schedule of Haq Lambardari and Patwari Fees on collection of Owner's and Occupier's Rates (Books of 99 leaves).
103	Cancelled.
104	Deposits (Form no. 38, F.H.B., Vol. V, Part I) Register of Repayment (Books of 99 leaves).
105	Register/Schedule of advances recoverable (Books of 99 leaves).
106	Cancelled.
107	Register/Schedule of Cash and Departmental Remittances (Books of 99 leaves).
108	Receipt Register of Contract price of liquor and drugs (Books of 100 leaves).
109	Cancelled.
110	Cancelled.
111	Register/Schedule of Payment of Interest (Government Securities Manual, Form no. 14) (Books of 100 leaves).
112	Cancelled.
113	Register/Schedule of Survey of India Meteorological Archaeological Department (Books of 99 leaves).
114	Register/Schedule of M. I. Salt (Books of 99 leaves).
115	Cancelled.
116	Cancelled.
117	Registers/Schedule of Wasika Pensions, Lucknow (Books of 99 leaves).

118	Register/Schedule of Military Department's Cheques (Form no. 70, C.A.C. Vol. II) (Books of 99 leaves).
119	Register/Schedule of Military Department — Miscellaneous Payment (Form no. 71, C. A. C, Vol. II) (Books of 99 leaves).
120	Public Works Department (Form no. 74, F.H.B., Vol. V, Part II) (Books of 100 leaves).
121	Register/Schedule of payment of Coupons on Bearer Bonds (Form no. 6 of Government Securities Manual).
122	Simple Receipt (accompanying bill of Police Department).
123	Register/Schedule of Telegraph Department Payments (Books of 99 leaves).
124	Register of Reserve Bank Deposit, State (Chap. XX, paragraph 505, F. H. B., Vol. V, Part II) (Books of 24 leaves).
124A	Register of Reserve Bank Deposits, Central (Chap. XX, paragraph 505, F. H. B., Vol. V, Part II) (Books of 25 leaves).
125	Cash Account (Form no. 48, F. H. B., Vol. V, Part II) State (Books of 6 leaves).
125A	Cash Account of the Central Government (Books of 6 leaves).
126	Register/Schedule of Miscellaneous debt and remittance transactions receipt/payment (Books of 99 leaves).
126A	Receipt Registers / Schedule of Miscellaneous debt and remittance transaction relating to Reserve Bank of India (Books of 190 leaves).
126B	Payment Register/Schedule of Miscellaneous debt and remittance transactions relating to Reserve Bank of India (Books of 100 leaves).
127	Schedule of Receipts of Administration of Justice Department (Books of 100 leaves).
127A	Schedule of receipt of XII—Receipts under Motor Vehicles Act (Books of 100 leaves).
127B	Register/Schedule of Charges on account of Motor Vehicles Taxation Act, Department bills (Books of 200 leaves).
128	Schedules of Receipts of Jail/Convict Settlements (Books of 50 leaves).

129 to 129Z	Schedules of receipts of Central Departments.
129A	Form of statement showing realization and refund under IV—Taxes on income including Corporation tax.
129(AA)	Receipt Schedule of L-II—Miscellaneous (Central).
129(BB)	Receipt Schedule of L-II—Miscellaneous (Central).
129(CC)	Receipt Schedule of LXI-A—National Emergency, 1962.
130	Schedule of receipts of Police Department (Books of 99 leaves).
131	Schedule of Education Department (Books of 50 leaves).
132	Schedule of Revenue and Receipts of Land Revenue Department (Books of 99 leaves).
133	Schedule of Revenue and Receipts of Land Records Department (Books of 99 leaves).
134	Schedule of Revenue and Receipts of Excise Department (Books of 50 leaves).
135	Schedule of Revenue and Receipts of Stamp Department.
136	Schedule of Revenue and Receipts of Registration Department (Books of 50 leaves).
137	Schedule of Revenue and Receipts of Medical Department (Books of 60 leaves).
137A	Schedule of Receipts of XIII—Other Taxes and Duties (Books of 60 leaves).
138	Schedule of Revenue and Receipts of Public Health Department (Books of 100 leaves).
139	Schedule of Revenue and Receipts of Agricultural Department (Books of 99 leaves).
140	Schedule of Revenue and Receipts of Veterinary Department (Books of 100 leaves).
141	Schedule of Revenue and Receipts of Co-operative Department (Books of 50 leaves).

142	Schedule of Revenue and Receipts of Industries Department (Books of 50 leaves).
143	Schedule of Revenue and Receipts of Miscellaneous Department (Books of 50 leaves).
144	Schedule of Revenue and Receipts of Superannuation Department (Books of 99 leaves).
145	Schedule of Revenue and Receipts of Stationery and Printing Department (Books of 50 leaves).
145A	Schedule of Receipts of 85-A—Capital Outlay on Provincial Scheme connected with War, 1939.
146	Schedule of Revenue and Receipt of Miscellaneous Department (Books of 50 leaves).
147	Schedule of Revenue and Receipts of Buildings and Roads, XXXIV—Civil Works Department (Books of 50 leaves).
148	Schedule of Revenue and Receipts of Public Works Department and Irrigation Department (XVII and XVIII).
149	Extract Register of Deposit Receipts (Form no. 40, F. H. B., Vol. V, Part I).
150	Personal Deposits (Receipts and payments) (Form no. 59, F. H. B., Vol. V, Part II).
151	Cancelled.
152	Cancelled.
153	Cancelled.
153A	Schedule of Revenue of the N. I. S. Salt Department (Form no. 58), C. A. C., Vol. II).
154	Schedule to be attached to the Salary Bill of I.C.S. Officers on account of deduction of I. C. S. Provident Fund.
155	List of payments, State (Form no. 49, F. H. B., Vol. V, Part II).
156	Cancelled.
157	Register/Schedule of Postal Department payment (Books of 99 leaves).

158	Register of Telegraph-payments. against-Letters of Credit (Books of 99 leaves).
159	Register/Schedule of pensions derived from the Old Military Orphan and medical fund (Books of 99 leaves).
REGISTERS/SCHEDULES—RECEIPTS AND	
MISCELLANEOUS	
160	Return of Silver Coin cut or broken on account of being reduced in weight (Form no. 10 of Resource Manual).
161	Quarterly Return of Silver Coins showing Counterfeit Coins (Form no. 12 of Resource Manual).
162	Cancelled.
163	Cash Balance Report (Form no. 4 of Resource Manual).
164	Cash Balance Report (English, Hindi and Urdu).
165	Cancelled.
166	Statement of Arrear of pension (C. S. R., Article 967).
167	Lapsed Pension Report [C. S. R. Article 959 (c)].
168	Memorandum to be placed in Treasure Bags (Form no. 19 of Resource Manual).
169	Plus and Minus Memorandum of Opium.
170	Cancelled.
171	Plus and Minus Memorandum for Deposits for work done for public bodies, etc.
172	Plus and Minus Memorandum for Advances.
173	Cancelled.
173A	Plus and Minus Memorandum for Stamps, Part I.
173B	Plus and Minus Memorandum for Stamps, Part II.
173C	Plus and Minus Memorandum for Stamps, Part III.

174	List of Vouchers sent with the List of Payments*–State.
174A	List of Vouchers sent with the List of Payments*–Central.
175	List of Lapsed Deposits (Form no. 41, F. H. B., Vol. V, Part I).
176	Statement of Registration Receipts and Charge*.
177	Consolidated Treasury Receipts of the Nothern India Salt Department (Form no T. . 530).
178	Covering List of Civil Court Deposit Repayment Vouchers (Para 255, F. H. B., Vol. V, Part I).
179	Clearance Register of Deposits Received (Form no. 40, F. H. B., Vol. V, Part I).
180	Plus and Minus Memorandum of Deposits.
181	Cancelled.
182	Cancelled.
TREASURY VOUCHERS FORMS	
183	Miscellaneous payment (bilingual).
184	Commission on sale of Stamps.
185	7—Land Revenue—Assignment and Compensation, 8—Exice Compensation and 55-Superannuation Allowances and Pensions (Territorial and Political Political pensions and Charitable and Compassionate Allowance).
186	Superannuation Pension Paid.
187	Bill of charges for Remittance of Treasure.
188	Interest on Government Promissory Notes (Government Securities Manual, Form no. 13).
189	Pensions Paid Consolidated Receipt (Form no. 52, F.H.B., Vol. V, Part II).
190	Compensation Payment for land taken up (F.H.B., Vol. V, Part I, Appendix XI, Form (C) bound in books, containing 100 forms.
	*Office copies of the return should not be kept.

191	Payment of Compensation for land taken up by Transfer Credit to Civil Court Deposits (F.H.B., Vol. V, Part I, Appendix XI, Form D).
192	Payment of Compensation for land taken up by Transfer Credit to Revenue Deposits (F. H. B., Vol. V, Part I, Appendix XI, Form E).
193	Advances for Payment of award under the Land Acquisition Act (F. H. B., Vol. V, Part I, Appendix XI, Rule 20).
194	Compensation payment of land taken up—Consolidated Receipts (F. H. B., Vol. V, Part I, Appendix XI, Form CC).
PAYMENT ORDER FORMS	
195	Payment Order on Tahsils (Hindi and Urdu).
TREASURY RECEIPT FORMS	
196	For Cash Remittance (by State Bank).
197	Receipts for cheques received from P. W. D. Officers for service postage Stamp [Art. 523 (i) of P. W. D. Accounts Code].
198	For Remittances of salt department—Consolidated receipts of Internal Branch.
199	For Remittances of the Military Department—Cash receipts (Para 645, F. H. B., Vol. V, Part II).
200	For Forest Remittances—Consolidated treasury Receipt.
200A	Receipt—Schedule of Contract price of liquor (Books of 100 leaves).
201	Receipt by State Bank of India for Government dues paid in cheques.
TREASURY ACKNOWLEDGEMENT FORMS	
202	For fraudulently altered coin received for transmission to Calcutta Mint.
203	Letters forwarding receipts of remittances received from other Treasury.
204	For Promissory Notes received from Agent, State Bank of India, for payment of interest.
205	For Promissory Notes received from Agent, State Bank of India for renewal, etc.

206	Acknowledgment of Securities tendered for renewal, etc. (Government, Securities Manual, Form no. 17).
207	For Promissory Notes received from State Bank of India, Calcutta.
208	Acknowledgment of receipt to Government Promissory Notes of State Custody (Form no. 22 of form).
	TREASURY INVOICE OR CHALAN FORMS
209	Chalan for money paid into the Treasury (Para 31, F.H.B., Vol. V, Part I, Form no. 43-A).
209A	Chalan paid into State Bank of India for use in the Forest Department (Coloured Form).
209-B	Form of chalan for Miscellaneous receipts (Paragraph 119 of sub-Treasury Manual).
210	For money paid into the State Bank of India by Chief Cashier on account of stamps and opium.
211	Cancelled.
212	For Note despatched through escort (Form no. 20 of Resource Manual) (Books of 100 leaves).
213	For Cashing Bill of officers at a distance from Treasury (Form no. 48, F.H.B. Vol. V, Part I).
214	For uncurrent coins despatched (Form no. 14 of Resource Manual).
215	Cancelled.
216	Slip to be attached to each bundle of Currency Notes (Form no. 21 of Resource Manual).
	TREASURY ADVICE FORM
217	Advice of Cash Remittances.
218	Letter warning the Receiving Officer of the despatch of a Remittance.
219	Letter advising the actual despatch of a Remittance.
220	Consolidated advice sent to N. I. Salt Officers (Form no. T. R. 54).

221	Cancelled.
222	Advice of Renewal, Sub-division or Consolidation Fees of Government Promissory Notes (Form no. 27, Securities Manual).
	TREASURY CERTIFICATE FORMS
223	Certificate of Public Service Transfer Receipt.
224	Potdar's Remittance Certificate (Form no. 24 of Resource Manual).
225	Certificate of Deduction of Income tax on Interest on Government Securities.
	TREASURY LETTER FORMS
226	Letter forwarding Government Promissory Notes to the Secretary and Chief Cashier, State Bank of India, Calcutta for Renewal, Consolidation etc.
227	Letter forwarding Promissory Notes for charge of Treasury in the enfacement for payment of interest.
228	Letter returning Promissory Notes (duly enfaced for payment of Interest Renewal) to the owners.
229	Memo of advice of re-enfaced Notes (Government Securities Manual, Form no. 10).
230	Red Docket for Remittance purposes.
231	Letter intimating Loss of Blank Form of Cheque.
	OBJECTION FORMS
232	Objection of Payment of Bill, Memorandum of—(Books of 200 leaves).
233	Objection statement Extract form—for information of Drawing Officers.
	MISCELLANEOUS TREASURY FORMS
234	Report of Transfer of charge of a Treasury.
235	Register of Returns (Books of 28 leaves).
236	Register of Valuables (Double lock) (Books of 50 leaves).
237	Cancelled.

238	Requisition for Correction of Accounts.
239	List of Treasury Forms.
240	Report of making over charge (Rule 115, F.H.B., Vol. V, Part I).
241	Specimen of Treasury Officer's signature on transfer of charge (Rule 573, F.H.B. Vol. V, Part II).
242	Paper of Instructions to be given to Police Officer-in-charge of a Remittance by Rail (Form no. 25, of Resource Manual).
243	Cancelled.
244	Statement showing amount deposited in Treasuries on account of Government Central Press under Stationary and Printing (Books of 50 leaves).
245	Return of Receipts and issues of uncurrent Silver Coins (Form no. 11, of Resource Manual).
246	Rules for verification of Treasury Cash Balance (Article 20 of Resource Manual).
247	Credit Notes for conveyance of Government Treasure.
248	G. P. Notes returned from Safe Custody (Form no. 28 of Government Securities Manual).
249	Memo of Authorization for payment of interest of Government Promissory Notes at Sub-Treasuries (Government Securities Manual, Form no. 15).
250	Payment of order of Coupons of Bearer Bonds at Sub-Treasury (Government Securities Manual, Form no. 4).
	SALARY BILL
251	Gazetted Officers (Form no. 5, F.H.B. Vol. V, Part I).
252	Claim for the payment of overseas pay in England.
253	Tahsildar, Hospital Assistant or Native Doctor and Inspector of Police (Form no. 5, F. H. B., Vol. V, Part I).
254	Allowance Bills for Inspection of Factories.

255	Detailed pay bill of Establishment (full sheet) (time scale of pay).
255-A	Continuation sheet (full sheet).
256	Detailed Pay bill of Establishment (half sheet) (time scale of pay).
256-A	Detailed Pay bill of Permanent/Temporary Establishment (Form no. 11, F. H. B., Vol. V, Part I).
256-B	Inner Sheet of Detailed Pay Bill of Permanent/Temporary Establishment.
257	[Cancelled]
258	
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263	Aquittance Roll.
264	Aquittance Roll for P. W. D. and for occassional payments in Civil Department.
	TRAVELLING ALLOWANCE BILLS
265	Gazetted Officers (Form no. 6, F. H. B., Vol. V, Part I) —Civil and P. W. D.
265-A	Continuation sheet (Form no. 6, F. H. B., Vol. V).
266	Ministerial Officers (Abstract) (Form no. 12 F. H. B., Vol. V, Part I).
267	Inner sheet of (Abstract) (Form no. 12 F. H. B., Vol. V, Part I).
268	T. A. Journal (Form of P. W. D.) (Form no. 12-A, F. H. B. Vol. V, Part I).
269	Abstract T. A. Bill for P. W. D. and Agriculture Departments only (F. H. B., Vol., V, Form no. 12-B).
269-A	Abstract T. A. Bills for P. W. D., Animal Husbandry and Agriculture, Departments only (F. H. B. Vol. V, Form no. 12-C).
	CONTRACT CONTINGENT BILLS

270	Contract Contingent Bills of 7—Land Revenue.
271	Contract Contingent Bills of 25—General Administration.
272	Contract Contingent Bills of Government Estates.
273	Contract Contingent Bills of Survey and Settlement.
274	Contract Contingent Bills of Land Records (Superintendence).
275	Contract Contingent Bills of Land Records (District Charges)
276	Contract Contingent Bills of 9—Stamps.
277	Contract Contingent Bills of 8—State Excise.
278	Contract Contingent Bills of 11—Registration.
279	Contract Contingent Bills of 25—General Administration (Contract grant of the Governor).
280	Contract Contingent Bills of 27—Administration of Justice.
281	Contract Contingent Bills of 25—General Administration.
282	Contract Contingent Bills 28—Jail and Convict Settlements.
283	Contract Contingent Bills of 29—Police.
284	Contract Contingent Bills of 37—Education.
285	Contract Contingent Bills of 32—Ecclesiastical.
286	Contract Contingent Bills of 38—Medical.
287	Contract Contingent Bills of 39—Public Health.
288	Contract Contingent Bills of 57—Miscellaneous.
289	Contract Contingent Bills of 45—Agriculture.
290	Contract Contingent Bills of 42—Agriculture—Veterinary Department.
291	Contract Contingent Bills of 42—Agriculture—Co-operative Credit.
	REGULAR CONTINGENT BILLS

292	Contingent Charges regulated by Scales (Form no. 15 F. H. B., Vol. V, Part I).
293	Contingent Charges previously countersigned (Form no. 18, F. H. B., Vol. V., Part I).
294	Refunds of Revenue (Form no. 19, F.H.B., Vol. V, Part I).
	ABSTRACT CONTINGENT BILLS
295	Contingent Bill of Government Estate (Form no. 16, F.H.B., Vol. V, Part I).
296	Contingent Bill of Survey and Settlement (Form no. 16, F.H.B., Vol. V, Part I).
297	Contingent Bill of Private Secretary to the Government (Form no. 16, F.H.B., Vol. V, Part I).
298	Contingent Bill of Jail Department (Form no. 16, F.H.B., Vol. V, Part I).
299	Contingent Bill of Political Department (Form no. 16, F.H.B., Vol. V, Part I).
300	Contingent Bill of Horse Breeding Operations, Uttar Pradesh and Rajputana (Form no. 16, F.H.B., Vol. V, Part I).
301	Contingent Bill of 57 — Miscellaneous (Form no. 16, F.H.B., Vol. V, Part I).
302	Contingent Bill of other Departments (Form no. 16, F.H.B., Vol. V, Part I).
303	Abstract Bill of works expenditure (Form no. 32, F.H.B., Vol. V, Part I).
	FULLY VOUCHED BILLS
304	Contingent Bill of charges requiring no countersignature (Form no. 14, F.H.B., Vol. V, Part I).
305	Contingent Bill of charges of Public Works Department for Divisional use (Form no. 15, F.H.B., Vol. V, Part I).
306	Contingent Bill of Charges of Public Works Department for Direction Offices (P.W.D.) (Form no. 15, F.H.B., Vol. V, Part I).
	DETAILED CONTINGENT BILLS
	Notes payable at the Treasury

307	Government Estate (7—Land Revenue) (Form no. 17, F.H.B., Vol. V, Part I).
308	Survey and Settlement (7 — Land Revenue) (Form no. 17, F.H.B., Vol. V, Part I).
309	Jail Department (Form no. 17, F.H.B., Vol. V, Part I).
310	(Cancelled).
311	57 — Miscellaneous Form (Form no. 17, F.H.B., Vol. V, Part I).
312	Detailed bill for works expenditure (Form no. 17, F.H.B., Vol. V, Part I).
313	Other Department (Form no. 17, F.H.B., Vol. V, Part I).
	MISCELLANEOUS BILLS
314	Bills for Service Postage Stamps.
315	Bills for Grants in—aid.
316	Bills for Service of Dispensaries.
317	Bills for Special Grants-in-aid.
318	Bills for Scholarships.
319	Bills for Scholarships, European Schools.
	MISCELLANEOUS FORMS
320	Last pay and Charge Certificates of Government Servants (Rule 102 and Appendix 5 of F.H.B., Vol. V, Part I).
321	Charge Certificates, Public Works Department.
322	Absentee Statement (Form no. 10, F.H.B., Vol. V, Part I).
323	Health Certificate (Rule 136, F.H.B., Vol. V, Part I).
324	Register of Contingent Charges (Form no 13, F.H.B., Vol. V, Part I).
324A	Register of Contingent Charges (inner sheet).
325	Invoices of Countersigned Bills.

326	Application for Pension or Gratuity (Form no. 25, C.S.R.)
326A	Declaration Form A
326B	Declaration Form B
327	Pension Form (25-A, C.S.R.)
328	Application for Extraordinary Pension or Gratuity (Form no. 22, Article 147, C.S.R.)
329	Pension Payment Order (General).
329A	Pension Payment Order (Collector's Half to be used at Sub-Treasury only).
330	Pension Payment Order (Special).
331	Slip or Bill, Extract to be attached to Disbursing Officer's Bill and Accounts (Form no 9 of Budget Manual).
332	Non-marriage Certificate of Female Pensioner (Rule 521, F.H.B., Vol. V, Part II).
333	(Cancelled).
334	Application for refunds of Lapsed Deposit (Form no. 42, F.H.B., Vol. V, Part I).
335	Medical Certificate of Incapacity for further service (Form A, Article 447, C. S. R.)
336	Post Copy of Telegraphic Message.
337	Annual Certificate of the Balance of Personal Deposits.
338	Receipt by Public Officer relieving a guard of a Remittance by Rail.
339	Acknowledgment for Permanent Advance [Rule 67 (7), F. H. B., Vol. V, Part I] (bound in books containing 25 forms each).
340	Statements of Propositions for Revision of Establishment (Form no. 7, F. H. B., Vol. V, Part I).
341	Simplified Form of Proposition Statement of Revision of establishment requiring sanction of the

	Government of Uttar Pradesh	Form no. 8, F.H.B., Vol. V, Part I). (Form no. 6, C.A.C., Vol. II)
342	Statement to accompany all applications for sanction to expenditure not provided for in Budget (Form no. 25, C.A.C. Vol. I).	
343	Covering List of Government Promissory Notes sent to Accountant General (Form no. 18, Government Securities Manual).	
344	Application of Pension or Gratuity of Gazetted Government servants (Form no. 26, C. S. R.).	
345	Award Statement of Compensation payment of land taken up (Appendix XI, F. H. B., Vol. V, Part I, Form A).	
346	Subsidiary Award Statement (Appendix XI, F. H. B., Vol. V, Part I, Form AA).	
347	Award Statement of Compensation Payments made by Civil Court (Appendix XI, F. H. B., Vol. V, Part I, Form B).	
348	Periodical Increment Certificate (Form no. 11-A, F. H. B., Vol. V, Part I).	
349	Form of Mortgage (Form no. 22, F. H. B., Vol. V, Part I).	
349A	Form of Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house (Form no. 22-B, F. H. B., Vol. V, Part I).	
349B	Form of mortgage-deed to be executed in connection with an advance for the purchase of land on which to construct a house (Form no. 22-B, F. H. B., Vol. V, Part I).	
349C	Form of Agreement to be executed for an advance for the purchase of a house with land appurtenant thereto (Form no. 22-C, F. H. B., Vol. V, Part I).	
350	Form of Mortgage for House Building Advance granted to officers who do not possess full proprietary right on the land on which they intend to build a house (Form no. 23, F. H. B., Vol. V, Part I).	
351	Form of Reconveyance for House Building Advance (Form no. 24, F. H. B., Vol. V, Part I).	

352	Form of Mortgage Bonds for Motor Car
	Boat
	Cycle.
353	Advance (Form no. 25, F. H. B., Vol. V, Part I) (Cancelled).
354	Pension Form (26-A, C.S.R.).
355	Orders for repayments of deposits (Form no. 39, F. H. B., Vol. V, Part VI).
356	Service Book [Form no. 10, F. R. (Saleable)].
357	Leave Account (Form no. 11, F. R.) (Special Rules).
358	Leave Account (Form no. 11-A, F. R.) (Ordinary Rules).
358A	Half Leave Account [Form no. (11-C)].
358B	Form for various kinds of special leave granted to Government servants.
359A	Form of Advances to gazetted Government servants of Pay, T. A., House building and General Provident Fund.
359B	Form of advances to non-gazetted Government servants of Pay, T. A., House building and G. P. Fund.
360	Form of Application for sale, custody of G. P. Notes (Form no. 21, Government Securities Manual).
361	Form of Application for withdrawal of G. P. Notes held in safe custody (Form no. 24, Government Securities Manual).
362	Form of Application for conversion of Securities and acknowledgment receipts of Securities tendered for conversion (Government Securities).
	(SPECIAL SERIES)
363	[Cancelled.]
	MISCELLANEOUS FORMS
364	Detailed statements of Permanent Establishment (Rule 127, F. H. B., Vol. V, Part I).
365	Detailed statement of new names (Rule 127, F. H. B., Vol. V, Part I).

366	Title page for receipt register.
367	Title page for payment register.
368	Title page for deposit register.
369	Cash Balance Report to Currency Officer, Kanpur.
370	Form no. 1 [The principal (and his sureties) deposits Government Promissory notes].
370A	Form no. 2 (The principal and his sureties mortgage immovable property with liberty to the principal deposit Government promissory notes instead).
370B	Form no. 3 (The principal and his sureties mortgage, immovable property and deposit Government promissory notes).
370C	Form no. 5 (An existing surety gives additional security).
370D	Form no. 5 (The Chief Cashier gives additional security).
370E	Form no. 6 (A new party mortgages immovable property as security).
370F	Form no. 7 (The principal and his sureties place money of deposit receipt).
370G	Form no. 8 (The principal and his sureties mortgage immovable property with liberty to the principal and his sureties to place money on deposit receipt instead).
370H	Form no. 9 (The principal and his sureties both mortgage immovable property and place money on deposit receipt).
370I	Form no. 10 (An existing surety gives additional security by placing money on deposit receipt).
370J	Form no. 11 (The Chief Cashier gives additional security by placing money on deposit receipt).
370K	Form no. 12 (A new party places money on deposit receipt)
370L	Form no. 13 (Indemnity bond to provide for cases in which a Chief Cashier furnishes additional security).
370M	Form no. 14 (Indemnity bond to provide for cases in which a Chief Cashier withdraws a part of the security in the form of G. P. notes and mortgages additional landed property).

370N	[Cancelled.]
370O	Form no. 16 (Release deed form) Form no. 2-BB.
371	Capital and Revenue account of Residences (Form no. 27, F. H. B., Vol. V, Part I).
372	Register of Civil Works (Form no. 31, F. H. B., Vol. V, Part I) (Book of 50 leaves).
373	[Cancelled]
373A	
374	
374A	
375	
375A	
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376A	
377	Contractor's ledger (Form no. 37, F. H. B., Vol. V, Part I) (Books of 10 leaves).
378	Register of rent of buildings and lands (Form no. 29, F. H. B., Vol. V, Part I) (Books of 20 sets).
379	Register of land (Form no. 26, F. H. B., Vol. V, Part I) (Books of 250 leaves).
380	Register of Buildings (Form no. 28, F.H.B., Vol. V, Part I) (Books of 25 leaves).
381	Monthly statement of demands realizations and arrears of rents (Form no. 30, F. H. B., Vol. V, Part I).
382	Returns to death of European Government servants and pensioners (Form no. 4, F. H. B., Vol. V, Part I).
383	Cash-Book (Form no. 2, F. H. B., Vol. V, Part I) (Books of 200 leaves).
384	Statement of rents recoverable from pay bill (Form no. 3, F. H. B., Vol. V,

	Part I)
385	Receipt for payments to Government (Form no. 1, F.H.B., Volume V, Part I). (Books of 50 leaves in duplicate).
385A	Receipt for payments to Government (Form no. 1-A, F. H. B., Vol. V, Part I) (Books of 50 leaves).
386	Statement showing movement of gold for quarter ending—
387	Application form for arrears of pensions.
388	[Cancelled]
to	
398	
399	Annual indent for forms required by the—
400	Chief Cashier's cash-book (Book of 400 leaves),
401	Certificate of total issues of cheques (F. H. B., Form no. 77-A, Vol. V, Part II) (Books of 50 leaves).
402	Indent for service postage stamps (Books of 100 leaves).
403	Converting memorandum pertaining to Persons, Payments of State Government for I/II lists.
404	Bill for Tour charges.
405	Form for recording proceedings of a Medical Board in all cases of wounds, injuries, whether received in actions or not.
406	Form for Schedule or Postal Insurance Fund to be attached to Establishment pay and salary bills (Form no. 45, F.H.B., Vol. V, Part I).
406A	Form for Schedule or Postal Insurance Fund to be attached to Establishment pay and salary bills (small size).
407	Call notice to pensioners [Art. 947 (b) C. S. R.].
408	Schedule of recoveries for Indian Civil Service Family Pension Fund.
409	[Cancelled.]

410	Consolidated receipt of the Treasury Officers for the payment made into the Treasury by Post Office as incorporated in the account in the month of—
411	Consolidated receipt of the Post Office of the amounts drawn from the Treasury by Post Office as incorporated in the Treasury accounts for the month of—Form no. 71-B., Chapter 28, Article 303 (C. A. C., Vol. II).
412	Letter intimating transfer of pension within the State.
413	Letter forwarding P. P. Os. for record in the Accountant General's Office.
414	Form of Security Bond for a particular Post (Form no. 2-A, paragraph 69, F. H. B., Vol. V).
415	Form of General Security Bond (Form no. 2-B, Paragraph 69, F. H. B., Vol. V).
416	Form of Temporary Personal Bond Form no. 2-C., paragraph 69-B, F. H. B., Vol. V)
417	Form of Treasury Security Bond with Sureties when the sureties money is to be recoverd in monthly instalments from pay. Form no. 2-D, paragraph 71-A, F.H.B., Vol. V).
418	Form of Fidelity Bond granted by an Insurance Company to the Government of Uttar Pradesh guaranteeing fidelity of a Government servant (Form no. 2-E, paragraph 71-A, F. H. B., Vol. V).
418A	Form of Fidelity Bond granted by an Insurance Company to the Governor of Uttar Pradesh guaranteeing fidelity of a Government servant (Form no. 2-H).
419	Register of watching payment of Military Department against the assignment (Form no. 66-A, C. A. C., Vol. II).
420	Register of receipts payments on account of Central Government in sub-treasuries in the District (Form no. 3-B).
420A	Check Register of adjustments between Central and State Governments (Form no. 3-B).
421	Statement showing daily transactions on behalf of the Central Government in the—Treasury and sub-treasuries (non Banking subordinate to it).
422	Memo of credits, Debits on account of transaction of the Central Government at Treasury.

423	Muster-Roll Form for use in Civil Department, (para 157, F. H. B., Vol. V, Part I) (small size).
423A	Muster-Roll Form used in Civil Departments (Form no. 30-E) (big size).
424	Schedule of accounts credited to Postal Insurance Fund (Books of 200 leaves).
425	Form of application for advance from General Provident Fund.
425A	Form of application for final payment of balances in Provident Fund Account. (For Gazetted Officer).
425B	Form of application for final payment of balances in Providant Fund Account (For non-Gazetted Officer).
425C	Form of Application for final payment of balances in the Providant Fund Account of a subscriber to be used by Nominees or other Claimants.
426	Register of classification by the Bank (Book of 50 leaves).
427	Memo of Entertainment Tax and Luxury Tax.
428	Form of Schedule for House Building and other conveyance advance.
429	Salary Bill of members of the Legislature.
430	Verification of services of Government servants.
431	Weekly memo. of Railway transaction at the non-banking treasuries and sub-treasuries.
432	Register of treasuries accounts of pension advance at the Banking treasuries (Form no. 52C) (Books of 100 leaves).
433	Register of advance drawn of payment of petty pension at the banking treasuries (Form no. 52 B) (Books of 100 leaves)
434	Account of single lock balance (Form 50-A) (Books of 100 leaves).
435	Warrant Register of payment (A) (Books of 100 leaves).
436	Warrant Register of payment (B) (Books of 100 leaves).
437	Model Form of objection to be raised by treasuries (Books of 50 leaves).
438	Deduction from salary at source for investment in war loan.

439	Register of Reserve Bank of India Remittances drawn (Books of 100 leaves).	
440	Register of Reserve Bank of India Remittance encashed (Books of 100 leaves).	
441	Register in connection with residential buildings (Form no. 20A).	
442	Contract Form (Form no. 30-A)	Saleable
443	Contract Form (Form no. 30-B)	
444	Contract Form (Form no. 30-C)	
445	Contract Form (Form no. 30-D)	
446	Hand receipt (Form no. 30-F)	
447	Imprest Account (Form no. 38-G) (Books of 25 leaves).	
448	Register of Works Expenditure (Form no. 31) (Books of 100 leaves).	
449	Bill for Intermedial Payment (Form no. 34)	
450	Bill for Final Payment (Form no. 35).	
451	Cash book (Form no. 2-AA) (Books of 50 leaves)	
452	(Cancelled).	
453	Memo showing appropriation of departmental receipt towards departmental expenditure relating to—	
454	Schedule of Provident Fund Declaration (Form no. 42-B) (G. P. Fund) (F.H.B., Vol. V., Part I) (big size).	
454A	Schedule of Provident Fund Declaration (Form no. 42-B) (G. P. Fund) (F. H. B., Vol. V, Part I) (small size).	
455	Register of Military Treasury Remittance	
456	List of Military Treasury Remittance.	
457	Register of Payment at the Sub-Treasury (Books of 100 leaves)	
458	Register of disbursement of pay and travelling allowance of the district head-quarter, non-gazetted establishment (Form no. 45-B of F.H.B., Vol. V, Part II). (Books of 100 leaves).	

459	Calendar of Return for the use of treasury.
460	Register of Account Return for the use of Sub-treasury.
461	(Cancelled).
462	(Cancelled).
463	(Cancelled).
463	A Sub-Treasury cash-book (Sub-Treasuries Manual, paragraph 94) (Books of 100 leaves).
463B	(Cancelled).
464	Schedule of Contributory Provident Pension Fund Deductions (Form no. 42 B of Para 385 of F.H.B., Vol. V, Part I) (Full size).
464A	Schedule of Contributory Provident Pension Fund Deductions (Form no. 42-B-2 of Para 385 of F. H. B., Vol. V, Part I) (Half size).
465	Schedule of Contributory Provident Fund Deduction (Form no. 42-B-1 of Para 385, F.H.B., Vol. V, Part I) (Full size).
465A	Schedule of Contributory Provident Fund Deduction (Form no. 42-B-1 of para 385, F.H.B., Vol. V, Part I) (Half size).
466	Contributory Provident Fund Form (Subscriber's nomination for one member) for Accountant General only.
467	Contributory Provident Fund Form (Subscriber's nomination for more than one member) for Accountant General only.
468	Contributory Provident Fund Form (Subscriber's nomination for one person) for Accountant General only.
469	Contributory Provident Fund Form (Subscriber's nomination for more than one person) for Accountant General only.
470	(Cancelled).
471	(Cancelled).
472	Application for admission to G. P. F. (U. P.)—when the subscriber has a family and wishes to nominate one member thereof.
472A	Application for admission to G. P. F. (U.P.)—when the subscriber has a

	family and wishes no nominate more than one member thereof.
472B	Application for admission to G. P. F. (U.P.)—when the subscriber has no family and wishes to nominate one person.
472C	Application for admission to G. P. F. (U.P.)—when the subscriber has no family and wishes to nominate more than one person.
472D	Acknowledgment form of the receipt of the application and nomination as well the intimation of the account number allotted.
473	Bill Register (Form no. 11-C, F. H. B., Vol. V, Part I) (Books of 50 leaves).
473A	Bill Register (Form no. 11-C, F. H. B., Vol. V, Part I) (Books of 100 leaves).
474	Register of Zamindari Abolition Compensation Bonds (Form A) (Book of 90 leaves).
475	Details of Payment of Instalments (Form B).
476	Receipt for equated annual instalments on Uttar Pradesh Zamindari Abolition Compensation Bond (Form C).
477	Register of Payment of instalments on Zamindari Abolition Compensation Bonds (Form D) (Books of 100 leaves).
478	[Cancelled]
479	Subsidiary Register of Cash transactions in anna pie coins (Form II).
480	Application for admission to the Contributory Provident Pension Insurance Fund.
481	Surety bond for advances to Temporary Government Servants.
482	Advice of cash orders.
483	Register of advice of cash order.
484	Letter of authority to Bank.
485	Forms A to I of Liberalized Pension Rules, 1961.
485A	Form A, Nomination for death-cum-retirement gratuity (When the Officer has a family and wishes to nominate one member thereof).
485B	Form B, Nomination for death-cum-retirement gratuity (When the officer has

	a family and wishes to nominate more than one member thereof).
485C	Form C, Nomination for death-cum-retirement gratuity (When the officer has no family and wishes to nominate one person).
485D	Form D, Nomination for death-cum-retirement gratuity (When the officer has no family and wishes to nominate more than one person).
485E	Form E, Nomination for family pension.
485F	Form F, Application for a family pension.
485G	Form G, Declaration to be furnished by a person to whom anticipatory death-cum-retirement gratuity is sanctioned.
485H	Form H, Application for the grant of death-cum-retirement gratuity/residuary gratuity to the family.
485-I	Form I, Proforma for acknowledging the receipt of the nomination form by the Head of Office/Audit Officer.
486A	Allotted to annexures of G. O. dated 2-7-61. Formal application for pension.
486B	Allotted on Annexure II Check List.
486C	Allotted to Annexure III Progress Statement.
486D	Allotted to Annexure IV, Form of surety bonds.
	Forms pertaining to Class IV employees G. P. Fund Accounts
487	Form I—Ledger (Class IV, G. P. Fund Account).
487A	Form II—Broadsheet of the Provident Fund Accounts.
487B	Form III—General Index Register.
487C	Form IV—Acknowledgment memo regarding receipt of nomination form of General Provident Fund Accounts.
487D	Form V—Stock Register of Insurance Policies.
487E	Form VI—Statement showing the total debits and credits on account of Class IV employees.
487F	Form VII—Annual statement of General Provident Fund Accounts.

587G	Form VIII-A—Form of application for Final payment of balances in the G. P. F. Account.
487H	Form VIII-B—Form of application for final payment of balances in the G. P. Fund Account in the case of the death of the subscriber.
487-I	Form IX—Register showing the total debits and credits on account of General Provident Fund Account of Class IV employees for the month.
487-J	Form X—Statement of the total credits and debits on account of General Provident Fund of Class IV employees for the quarter ending.
487K	FormXI—Schedule showing deductions on account of G. P. F. made from House Building Advance Form pay bills of Class IV employees.

N. B.—Indent for form of Deposit Repayment Orders should be submitted to the Accountant General. Local bodies and private institution may be supplied with treasury form on payment, direct from the Press, exception being made only in the case of Treasury form no. 356 (Service book).

It is the duty of Treasury Officer to indent direct on the Superintendent, Printing and Stationery, Uttar Pradesh, Allahabad, on proper indent form, for any form required by officer (other than District Board and Cantonment Board) serving in his district explaining why the stock or the required form or forms has run short in his Treasury. It is not sufficient for him to inform the officers that he has none of the forms required in store. But he should replenish his stock to meet the demand.



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