

APPENDIX I

[See Chapter II, paragraph 6]

Extracts from Government of India (Audit and Accounts) Order, 1936, issued as an order of His Majesty in Council under sub-sections (2) and (3) of section 166 of the Act

2. (1) In this Order the following expressions have the meanings hereby assigned to them, that is to say—

"Accounts" includes in relation to commercial undertakings of a Government subsidiary accounts;

"Appropriation accounts" means accounts relating to expenditure brought into account during a financial year to the several items specified in the schedules of authorized expenditure authenticated under section 35 or 38 of the Act;

"Auditor General" means the Auditor-General of India;

"State" means a Governor's State;

"Rules," in relation to leave, pension and other conditions of service, includes regulations and orders; and

"The Act" means the Government of India Act, 1935.

(3) As respects the period before the establishment of the Federation—

(a) any reference in this Order to the Federal Government, or to the accounts or the revenues of the Federation, shall be construed as a reference to the Governor General in Council, or to the accounts or the revenues of the Governor General in Council, and any reference to the Governor General, except where the reference is to the Governor General acting in his discretion or exercising his individual judgment, shall also be construed as a reference to the Governor General in Council.

II—Duties and Powers of Auditor—General

11. (1) Subject to the provisions of this paragraph, the Auditor General shall be responsible for the keeping of the accounts of the Federation and of each State, other than accounts of the Federation relating to defence or railways and accounts relating to transactions in the United Kingdom.

(2) As respects accounts of the Federation the Governor General exercising his individual judgment, and as respects accounts of a State the Governor, exercising his individual judgment, may after consultation with the Auditor General, make provision by rules for relieving the Auditor General from responsibility for the keeping of the accounts of any particular service or department.

(3) The Governor General, exercising his individual judgement, may after consultation with the Auditor General make provision by rules relieving the Auditor General from responsibility for keeping accounts of any particular class or character. (See Annexure A).

(4) The Auditor-General shall, from the accounts kept by him and by the other persons responsible for keeping public accounts, prepare in each year accounts (including, in the case of accounts kept by him, appropriation accounts) showing the annual receipts and disbursements, for the purposes of the Federation and each State, distinguished under the respective heads, thereof, and shall submit those accounts to the Federal Government or, as the case may be, to the Government of the State on such dates as he may, with the concurrence of the Government concerned, determine.

(5) Notwithstanding anything in this paragraph, the Auditor General shall comply with any General or special order of the Governor General or, as the case may be, a Governor as to the head of account under which any specified transaction or transactions of any specified class is or are, to be included.

In issuing any such order as aforesaid the Governor General or Governor shall exercise his individual judgment after consulting the Auditor General.

12. It shall be the duty of the Auditor General to prepare annually in such form as he with the concurrence of the Governor General may determine, and to submit to the Governor General a general financial statement incorporating a summary of the accounts of the Federation, and of all the States for the last preceding year and particulars of their balances and outstanding liabilities, and containing such other information as to their financial position as the Governor General may direct to be included in the Statement.

13. (1) It shall be the duty of the Auditor-General—

(i) to audit all expenditure from the revenues of the Federation and the States and to ascertain whether moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it;

(ii) to audit all transactions of the Federation and of the States relating to debt, deposits, sinking funds, advances, suspense accounts and remittance business;

(iii) to audit all trading, manufacturing and profit and loss accounts and balance-sheets kept by order of the Governor General or of the Governor of a State in any department of the Federation or of the State;

(iv) and in each case to report on the expenditure or accounts so audited by him.

(2) The Auditor General may with the approval of, and shall if so required by, the Governor General or the Governor of any State audit and report on—

(i) the receipts of any department of the Federation or, as the case may be, of the State;

(ii) the accounts of stores and stock kept in any office or department of the Federation or, as the case may be of the State.

The Governor General or the Governor of a State may after consultation with the Auditor General make regulation with respect to the conduct of audits under this sub-paragraph. (See Annexure B).

(3) This paragraph shall not apply to accounts of transactions in the United Kingdom, and the powers and duties of the Auditor General with respect to the Accounts relating to such transactions shall be as specified in section 170 of the Act.

15. It shall be the duty of the Auditor General, so far as the accounts for the keeping of which he is responsible enable him so to do, to give the Federal Government and to the Government of every State such information as they may from time to time require and such assistance in the preparation of their annual financial statements as they may reasonably ask for.

16. The Federation and every State shall—

(i) supply to the Auditor General free of charge the annual Budget estimates of the Federation or of the State and any other publication issued by a department of the Federation or of the State which he may require for purposes connected with his audit functions, and

(ii) give to him such information as he may require for the preparation of any account or report, which it is his duty to prepare.

17. The Auditor General shall have authority to inspect any office of accounts in India which is under the control of the Federation or of a State, including

Treasuries and such offices responsible for the keeping of initial or subsidiary accounts as submit accounts to him.

18. The Auditor General shall have authority to require that any books and other documents relating to transactions to which his duties in respect of audit extend, other than books or documents which are in the United Kingdom, shall be sent to such place as he may appoint for inspection by him :

Provided that, if the Governor General or the Governor of a State certifies that any such book or document is a secret book or document, the Auditor General shall accept as a correct statement of the facts stated in that book or document a statement certified as correct by the Governor General or as the case may be, by the Governor.

19. Anything which under this Order is directed to be done by an officer of his department authorized by him, either generally or specially :

Provided that, except during the absence of the Auditor General on leave or otherwise, an officer shall not be authorized to submit on his behalf any report which the Auditor General is required by the Act to submit to the Secretary of State, the Governor General or the Governor of a State.

III—The Auditor of Indian Home Accounts

20. (1) The Auditor of Indian Home Accounts (hereafter in this paragraph referred to as "the Auditor") shall under the general superintendence of the Auditor General, audit the accounts of transactions in the United Kingdom affecting the revenue of the Federation or of any State.

(2) In discharging his functions under this paragraph, the Auditor shall examine and audit the accounts, including appropriation accounts of the receipt, expenditure and disposal in the United Kingdom of all money, stores and other property due to or held for the purposes of, the Federation or any State, and shall report on those accounts and, if he is satisfied as to their correctness, shall certify them.

(3) In order that the Auditor's examination of the accounts of accounting authorities and persons may, so far as possible, proceed *pari passu* with their transactions, he shall have free access at all convenient times to their books of account and to the other documents relating to their transactions, and may require them to furnish him from time to time, either at regular intervals or when called upon, with account of their transactions up to such date as he may direct.

Provided that, if the Secretary of State, or the High Commissioner for India, certifies that any such book or document as aforesaid is a secret book or document the Auditor shall accept as a correct statement of the facts appearing in that book or

document, a statement certified as correct by the Secretary of State or, as the case may be, by the High Commissioner.

(4) As respects any matter for which no provision is made by the Act or by this Order, the Auditor shall comply with any rules which may be made for his guidance by the Governor General acting in his discretion.

NOTE—Under section 26 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947, ceased to be in force with effect from 15th, December, 1971, except as respects any thing done or any action taken thereunder. But the rules and regulations framed under the Order, 1936, referred to above shall remain in force till such time as new rules and regulations are framed under sections 22 and 23 respectively of the Act, 1971.

ANNEXURE A

Rules framed by the Governor General under sub-paragraph (3) of paragraph 11 of the Government of India (Audit and Accounts) Order, 1936, and issued under Government of India notification no. D/106/Ref./37, dated April 1, 1937

1. (1) These rules may be called the Initial and Subsidiary Account Rules.

2. In these rules—

(1) "Initial Accounts" means a primary record of all money transactions affecting the revenues of the Federation or of any State as they occur ;

(2) "the Order" means the Government of India (Audit and Accounts) Order, 1936 ;

(3) "Treasuries" includes all Treasuries and Sub-Treasuries whether under the control of the Federation or of a State ; and other terms and expressions have the same meanings as have been assigned to them in the Order.

3. The Auditor-General of India from the date these rules come into force shall be relieved from the responsibility for keeping accounts of the undermentioned class or character :

(a) Initial Accounts required to be kept in Treasuries ;

(b) Initial and Subsidiary accounts that may be required to be kept in any office or department of the Federation, or as the case may be, of any State ;

(c) Accounts of stores and stock that may be required to be kept in any office or department of the Federation or of a State by order of the Governor General or of the Governor of the State; and

(d) Trading, manufacturing and Profit and Loss Accounts and balance-sheets and any other subsidiary accounts that may be required to be kept by Order of the Governor General or of the Governor of State in any Department of the Federation or of the State.

4. Nothing contained in Rule 3 shall be construed as derogating from the authority of the Auditor-General of India—

(a) to require any Treasury, Office or department keeping initial or subsidiary, accounts to render accounts of such transactions as are included in them to the audit and accounts office under his control on such dates as he may determine ; or

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

ANNEXURE B

Regulations framed by the Governor of the United Provinces under sub-paragraph (2) of paragraph 13 of the Government of India (Audit and Accounts) Order, 1936, and issued under notification. B-702/ X—176, dated April 1, 1937

Regulations

1. The Auditor-General of India shall audit all such accounts of stores and stock of the different departments of the State Government as were subject to his audit immediately before the commencement of part III of the Government of India Act, 1935.

2. The Auditor-General of India shall conduct such audits in accordance with such rules and principles as were in force immediately before the commencement of Part III of the Government of India Act, 1935.

3. These regulations shall have effect from April 1, 1937.

NOTE—Under section 16 of the Comptroller and Auditor-General (Duties, Powers and Conditions of Service) Act, 1971 (see Appendix I-A) the Comptroller and Auditor-General shall audit all receipts which are payable into the Consolidated Fund of the State.

APPENDIX I

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"Accounts" includes in relation to commercial undertakings of a Government subsidiary accounts;

"Appropriation accounts" means accounts relating to expenditure brought into account during a financial year to the several items specified in the schedules of authorized expenditure authenticated under section 35 or 38 of the Act;

"Auditor General" means the Auditor-General of India;

"State" means a Governor's State;

"Rules," in relation to leave, pension and other conditions of service, includes regulations and orders; and

"The Act" means the Government of India Act, 1935.

(3) As respects the period before the establishment of the Federation—

(a) any reference in this Order to the Federal Government, or to the accounts or the revenues of the Federation, shall be construed as a reference to the Governor General in Council, or to the accounts or the revenues of the Governor General in Council, and any reference to the Governor General, except where the reference is to the Governor General acting in his discretion or exercising his individual judgment, shall also be construed as a reference to the Governor General in Council.

II—Duties and Powers of Auditor—General

11. (1) Subject to the provisions of this paragraph, the Auditor General shall be responsible for the keeping of the accounts of the Federation and of each State,

other than accounts of the Federation relating to defence or railways and accounts relating to transactions in the United Kingdom.

(2) As respects accounts of the Federation the Governor General exercising his individual judgment, and as respects accounts of a State the Governor, exercising his individual judgment, may after consultation with the Auditor General, make provision by rules for relieving the Auditor General from responsibility for the keeping of the accounts of any particular service or department.

(3) The Governor General, exercising his individual judgement, may after consultation with the Auditor General make provision by rules relieving the Auditor General from responsibility for keeping accounts of any particular class or character. (See Annexure A).

(4) The Auditor-General shall, from the accounts kept by him and by the other persons responsible for keeping public accounts, prepare in each year accounts (including, in the case of accounts kept by him, appropriation accounts) showing the annual receipts and disbursements, for the purposes of the Federation and each State, distinguished under the respective heads, thereof, and shall submit those accounts to the Federal Government or, as the case may be, to the Government of the State on such dates as he may, with the concurrence of the Government concerned, determine.

(5) Notwithstanding anything in this paragraph, the Auditor General shall comply with any General or special order of the Governor General or, as the case may be, a Governor as to the head of account under which any specified transaction or transactions of any specified class is or are, to be included.

In issuing any such order as aforesaid the Governor General or Governor shall exercise his individual judgment after consulting the Auditor General.

12. It shall be the duty of the Auditor General to prepare annually in such form as he with the concurrence of the Governor General may determine, and to submit to the Governor General a general financial statement incorporating a summary of the accounts of the Federation, and of all the States for the last preceding year and particulars of their balances and outstanding liabilities, and containing such other information as to their financial position as the Governor General may direct to be included in the Statement.

13. (1) It shall be the duty of the Auditor-General—

(i) to audit all expenditure from the revenues of the Federation and the States and to ascertain whether moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have

been applied or charged and whether the expenditure conforms to the authority which governs it;

(ii) to audit all transactions of the Federation and of the States relating to debt, deposits, sinking funds, advances, suspense accounts and remittance business;

(iii) to audit all trading, manufacturing and profit and loss accounts and balance-sheets kept by order of the Governor General or of the Governor of a State in any department of the Federation or of the State;

(iv) and in each case to report on the expenditure or accounts so audited by him.

(2) The Auditor General may with the approval of, and shall if so required by, the Governor General or the Governor of any State audit and report on—

(i) the receipts of any department of the Federation or, as the case may be, of the State;

(ii) the accounts of stores and stock kept in any office or department of the Federation or, as the case may be of the State.

The Governor General or the Governor of a State may after consultation with the Auditor General make regulation with respect to the conduct of audits under this sub-paragraph. (See Annexure B).

(3) This paragraph shall not apply to accounts of transactions in the United Kingdom, and the powers and duties of the Auditor General with respect to the Accounts relating to such transactions shall be as specified in section 170 of the Act.

15. It shall be the duty of the Auditor General, so far as the accounts for the keeping of which he is responsible enable him so to do, to give the Federal Government and to the Government of every State such information as they may from time to time require and such assistance in the preparation of their annual financial statements as they may reasonably ask for.

16. The Federation and every State shall—

(i) supply to the Auditor General free of charge the annual Budget estimates of the Federation or of the State and any other publication issued by a department of the Federation or of the State which he may require for purposes connected with his audit functions, and

(ii) give to him such information as he may require for the preparation of any account or report, which it is his duty to prepare.

17. The Auditor General shall have authority to inspect any office of accounts in India which is under the control of the Federation or of a State, including Treasuries and such offices responsible for the keeping of initial or subsidiary accounts as submit accounts to him.

18. The Auditor General shall have authority to require that any books and other documents relating to transactions to which his duties in respect of audit extend, other than books or documents which are in the United Kingdom, shall be sent to such place as he may appoint for inspection by him :

Provided that, if the Governor General or the Governor of a State certifies that any such book or document is a secret book or document, the Auditor General shall accept as a correct statement of the facts stated in that book or document a statement certified as correct by the Governor General or as the case may be, by the Governor.

19. Anything which under this Order is directed to be done by an officer of his department authorized by him, either generally or specially :

Provided that, except during the absence of the Auditor General on leave or otherwise, an officer shall not be authorized to submit on his behalf any report which the Auditor General is required by the Act to submit to the Secretary of State, the Governor General or the Governor of a State.

III—The Auditor of Indian Home Accounts

20. (1) The Auditor of Indian Home Accounts (hereafter in this paragraph referred to as "the Auditor") shall under the general superintendence of the Auditor General, audit the accounts of transactions in the United Kingdom affecting the revenue of the Federation or of any State.

(2) In discharging his functions under this paragraph, the Auditor shall examine and audit the accounts, including appropriation accounts of the receipt, expenditure and disposal in the United Kingdom of all money, stores and other property due to or held for the purposes of, the Federation or any State, and shall report on those accounts and, if he is satisfied as to their correctness, shall certify them.

(3) In order that the Auditor's examination of the accounts of accounting authorities and persons may, so far as possible, proceed *pari passu* with their transactions, he shall have free access at all convenient times to their books of account and to the other documents relating to their transactions, and may require them to furnish him from time to time, either at regular intervals or when called upon, with account of their transactions up to such date as he may direct.

Provided that, if the Secretary of State, or the High Commissioner for India, certifies that any such book or document as aforesaid is a secret book or document the Auditor shall accept as a correct statement of the facts appearing in that book or document, a statement certified as correct by the Secretary of State or, as the case may be, by the High Commissioner.

(4) As respects any matter for which no provision is made by the Act or by this Order, the Auditor shall comply with any rules which may be made for his guidance by the Governor General acting in his discretion.

NOTE—Under section 26 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947, ceased to be in force with effect from 15th, December, 1971, except as respects any thing done or any action taken thereunder. But the rules and regulations framed under the Order, 1936, referred to above shall remain in force till such time as new rules and regulations are framed under sections 22 and 23 respectively of the Act, 1971.

ANNEXURE A

Rules framed by the Governor General under sub-paragraph (3) of paragraph 11 of the Government of India (Audit and Accounts) Order, 1936, and issued under Government of India notification no. D/106/Ref./37, dated April 1, 1937

1. (1) These rules may be called the Initial and Subsidiary Account Rules.

2. In these rules—

(1) "Initial Accounts" means a primary record of all money transactions affecting the revenues of the Federation or of any State as they occur ;

(2) "the Order" means the Government of India (Audit and Accounts) Order, 1936 ;

(3) "Treasuries" includes all Treasuries and Sub-Treasuries whether under the control of the Federation or of a State ; and other terms and expressions have the same meanings as have been assigned to them in the Order.

3. The Auditor-General of India from the date these rules come into force shall be relieved from the responsibility for keeping accounts of the undermentioned class or character :

(a) Initial Accounts required to be kept in Treasuries ;

(b) Initial and Subsidiary accounts that may be required to be kept in any office or department of the Federation, or as the case may be, of any State ;

(c) Accounts of stores and stock that may be required to be kept in any office or department of the Federation or of a State by order of the Governor General or of the Governor of the State; and

(d) Trading, manufacturing and Profit and Loss Accounts and balance-sheets and any other subsidiary accounts that may be required to be kept by Order of the Governor General or of the Governor of State in any Department of the Federation or of the State.

4. Nothing contained in Rule 3 shall be construed as derogating from the authority of the Auditor-General of India—

(a) to require any Treasury, Office or department keeping initial or subsidiary, accounts to render accounts of such transactions as are included in them to the audit and accounts office under his control on such dates as he may determine ; or

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

ANNEXURE B

Regulations framed by the Governor of the United Provinces under sub-paragraph (2) of paragraph 13 of the Government of India (Audit and Accounts) Order, 1936, and issued under notification. B-702/ X—176, dated April 1, 1937

Regulations

1. The Auditor-General of India shall audit all such accounts of stores and stock of the different departments of the State Government as were subject to his audit immediately before the commencement of part III of the Government of India Act, 1935.

2. The Auditor-General of India shall conduct such audits in accordance with such rules and principles as were in force immediately before the commencement of Part III of the Government of India Act, 1935.

3. These regulations shall have effect from April 1, 1937.

NOTE—Under section 16 of the Comptroller and Auditor-General (Duties, Powers and Conditions of Service) Act, 1971 (see Appendix I-A) the Comptroller and Auditor-General shall audit all receipts which are payable into the Consolidated Fund of the State.



APPENDIX I—A

THE COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) ACT, 1971 (EXTRACTS)

(Act no. 56 of 1971)

CHAPTER I

Preliminary

1. Short title—This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971.
2. Definitions—In this Act, unless the context otherwise requires—
 - (a) "accounts", in relation to commercial undertakings of a Government, includes trading, manufacturing and profit and loss accounts and balance-sheets and other subsidiary accounts;
 - (b) "appropriation accounts" means accounts which relate the expenditure brought to account during a financial year, to the several items specified in the law made in accordance with the provisions of the Constitution or of the Government of Union Territories Act, 1963, for the appropriation of moneys out of the Consolidated Fund of India or of a State, or of a Union territory having Legislative Assembly as the case may be;
 - (c) "Comptroller and Auditor-General" means the Comptroller and Auditor-General of India appointed under Article 148 of the Constitution;
 - (d) "State" means a State specified in the First Schedule to the Constitution;
 - (e) "Union" includes a Union territory, whether having a Legislative Assembly or not,

CHAPTER II

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CHAPTER III

Duties and Powers of the Comptroller and Auditor-General

10. Comptroller and Auditor-General to compile accounts of Union and States—

(1) The Comptroller and Auditor-General shall be responsible—

(a) for compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the audit and accounts offices under his control by Treasuries, offices or departments responsible for the keeping of such accounts; and

(b) for keeping such accounts in relation to any of the matters specified in clause (a) as may be necessary :

Provided that the President as respects the accounts of the Union, and the Governor of a State as respects the accounts of that State, may after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling the accounts of any particular service or department of the Union or of a State, as the case may be:

Provided further that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for keeping the accounts of any particular class or character.

(2) Where under any arrangement, a person other than the Comptroller and Auditor-General has, before the commencement of this Act, been responsible—

(i) for compiling the accounts of any particular service or Department of the Union or of a State, or

(ii) for keeping the accounts of any particular class or character, such arrangement shall, notwithstanding anything contained in sub-section (1), continue to be in force unless, after consultation with the Comptroller and Auditor-General, it is revoked in the case referred to in clause (i), by an order of the President or the Governor of the State, as the case may be, and in the case referred to in clause (ii), by an order of the President.

11. Comptroller and Auditor-General to prepare and submit accounts to the President, Governors of States and Administrators of Union Territories having

Legislative Assemblies—The Comptroller and Auditor General shall, from the accounts compiled by him or by any other person responsible in that behalf, prepare in each year accounts (including in the case of accounts compiled by him, appropriation accounts) showing under the respective heads the annual receipts and disbursements for the purpose of the Union, of each State and of each Union territory having a Legislative Assembly, and shall submit those accounts to the President or the Governor of a State or Administrator of the Union territory having a Legislative Assembly, as the case may be, on or before such dates as he may, with the concurrence of the Government concerned, determine.

12. Comptroller and Auditor-General to give information and render assistance to the Union and States—The Comptroller and Auditor-General shall, in so far as the accounts, for the compilation or keeping of which he is responsible, enable him so to do, give to the Union Government, to the State Governments or to the Governments of Union territories having Legislative Assemblies as the case may be, such information as they may, from time to time, require, and render such assistance in the preparation of their annual financial statements as they may reasonably ask for.

13. General provision relating to audit.—It shall be the duty of the Comptroller and Auditor-General—

(a) to audit all expenditure from the Consolidated Fund of India and of each State and of each Union territory having a Legislative Assembly and to ascertain whether the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it;

(b) to audit all transactions of the Union and of the States relating to Contingency Funds and Public Accounts;

(c) to audit all trading, manufacturing, profit and loss accounts and balance-sheets and other subsidiary accounts kept in any Department of the Union or of a State;

and in each to report on the expenditure, transactions or accounts so audited by him.

14. Audit of receipts and expenditure of bodies or authorities substantially financed from Union or State Revenues—Where any body or authority is substantially financed by grants or loans from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly, the Comptroller and Auditor-General shall subject to the provisions of any law for the time being in force applicable to the body or authority, as the case may be, audit all receipts and

expenditure of that body or authority and to report on the receipts and expenditure audited by him.

Explanation—Where the grant or loan to a body or authority from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly in a financial year is not less than Rupees five lakhs and the amount of such grant or loan is not less than seventy five per cent of the total expenditure of that body or authority, such body or authority shall be deemed, for the purpose of this section, to be substantially financed by such grants or loans as the case may be.

15. Functions of Comptroller and Auditor-General in the case of grants or loans given to other authorities or bodies—(1) Where any grant or loan is given for any specific purpose from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly to any authority or body, not being a foreign State or international organisation the Comptroller and Auditor-General shall scrutinise the procedure by which the sanctioning authority satisfies itself as to the fulfilment of the conditions subject to which such grants or loans were given and shall for this purpose have right of access, after giving reasonable previous notice, to the books and accounts of that authority or body :

Provided that the President, the Governor of a State or the Administrator of a Union territory having a Legislative Assembly as the case may be, may, where he is of opinion that it is necessary so to do in the public interest, by order, relieve the Comptroller and Auditor-General, after consultation with him, from making any such scrutiny in respect of any body or authority receiving such grant or loan.

(2) Except where he is authorised so to do by the President, the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, the Comptroller and Auditor General shall not have, while exercising the powers conferred on him by sub-section (1), right of access to the books and accounts of any corporation to which any such grant or loan as is referred to in sub-section (1) is given if the law by or under which such corporation has been established provides for the audit of the accounts of such corporation by an agency other than the Comptroller and Auditor-General :

Provided that no such authorisation shall be made except after consultation with the Comptroller and Auditor-General and except after giving the concerned corporation a reasonable opportunity of making representations with regard to the proposal to give to the Comptroller and Auditor-General right of access to its books and accounts.

16. Audit of receipts of Union or of States—It shall be the duty of the Comptroller and Auditor-General to audit all receipts which are payable into the Consolidated Fund of India and of each State and of each Union territory having a Legislative

Assembly and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon.

17. Audit of accounts of stores and stock—The Comptroller and Auditor-General shall have authority to audit and report on the accounts of stores and stock kept in any office or department of the Union or of a State.

18. Powers of Comptroller and Auditor-General in connection with audit of accounts—(1) The Comptroller and Auditor-General shall in connection with the performance of his duties under this Act have authority—

(a) to inspect any office of accounts under the control of the Union or of a State, including Treasuries and such offices responsible for keeping of initial or subsidiary accounts, as submit accounts to him ;

(b) to require that any accounts, books, papers and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may appoint for his inspection;

(c) to put such questions or make such observations as he may consider necessary, to the person in charge of the office and to call for such information as he may require for the preparation of any account or report which it is his duty to prepare.

(2) The person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor-General, shall afford all facilities for such inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

19. Audit of Government companies and corporations—(1) The duties and powers of the Comptroller and Auditor-General in relation to the audit of the accounts of Government companies shall be performed and exercised by him in accordance with the provisions of the Companies Act, 1956.

(2) The duties and powers of the Comptroller and Auditor-General in relation to audit of the accounts of corporations (not being companies) established by or under law made by Parliament shall be performed and exercised by him in accordance with provisions of the respective legislations.

(3) The Governor of a State or the Administrator of a Union territory having a Legislative Assembly may, where he is of opinion that it is necessary in the public interest so to do, request the Comptroller and Auditor-General to audit the accounts of a corporation established by law made by the Legislature of the State or of the

Union territory as the case may be, and where such request has been made, the Comptroller and Auditor-General shall audit the accounts of such corporation and shall have, for the purpose of such audit right of access to the books and accounts of such corporation :

Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General and except after giving reasonable opportunity to the corporation to make representations with regard to the proposal for such audit.

20. Audit of accounts of certain authorities or bodies—(1) Save as otherwise provided in section 19, where the audit of the accounts of any body or authority has not been entrusted to the Comptroller and Auditor-General by or under any law made by Parliament he shall, if requested so to do by the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, undertake the audit of the accounts of such body or authority on such terms and conditions as may be agreed upon between him and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority :

Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General.

(2) The Comptroller and Auditor-General may propose to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, that he may be authorised to undertake the audit of the accounts of any body or authority, the audit of the accounts of which has not been entrusted to him by law, if he is of opinion that such audit is necessary because a substantial amount has been invested in, or advanced to, such body or authority by the Central or State Government or by the Government of a Union territory having a Legislative Assembly, and on such request being made, the President or the Governor or the Administrator, as the case may be, may empower the Comptroller and Auditor-General to undertake the audit of the accounts of such body or authority.

(3) The audit referred to in sub-section (1) or sub-section (2) shall not be entrusted to the Comptroller and Auditor-General except where the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, is satisfied that it is expedient so to do in the public interest and except after giving a reasonable opportunity to the concerned body or authority to make representations with regard to the proposal for such audit.

CHAPTER IV

Miscellaneous

21. Delegation of Power of Comptroller and Auditor-General—Any power exercisable by the Comptroller and Auditor-General under the provisions of this Act, or any other law may be exercised by such officer of his department as may be authorised by him in this behalf by general or special order :

Provided that except during the absence of the Comptroller and Auditor-General on leave or otherwise, no officer shall be authorised to submit on behalf of the Comptroller and Auditor-General any report which the Comptroller and Auditor-General is required by the Constitution or the Government of Union Territories Act, 1963 to submit to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be.

22. Power to make rules—(1) The Central Government may, after consultation with the Comptroller and Auditor-General by notification in the Official Gazette, make rules for carrying out the provisions of this Act in so far as they relate to the maintenance of accounts.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(a) the manner in which initial and subsidiary accounts shall be kept by the Treasuries, offices and departments rendering accounts to audit and accounts offices ;

(b) the manner in which the accounts of any particular service or department or of any particular class or character, in respect of which the Comptroller and Auditor-General has been relieved from the responsibility of compiling or keeping the accounts, shall be compiled or kept ;

(c) the manner in which the accounts of stores and stock shall be kept in any office or department of the Union or of a State, as the case may be ;

(d) any other matter which is required to be, or may be, prescribed by rules.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

23. Power to make regulations—The Comptroller and Auditor-General is hereby authorised to make regulations for carrying into effect the provisions of this Act in so far as they relate to the scope and extent of audit, including laying down for the guidance of the Government Departments the general principles of Government accounting and the broad principles in regard to audit of receipts and expenditure.

24. Power to dispense with detailed audit—The Comptroller and Auditor-General is hereby authorised to dispense with, when circumstances so warrant, any part of detailed audit of any accounts or class of transactions and to apply such limited check in relation to such accounts or transactions as he may determine.

25. Repeal—The Comptroller and Auditor-General (Conditions of Service, Act, 1953, is hereby repealed.

26. Removal of doubts—For the removal of doubts, it is hereby declared that on the commencement of this Act, the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947, shall cease to be in force except as respects anything done or and action taken thereunder.

NOTE—Also see the Amendment Act no. 58 of 1976, on the following pages.

THE COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) AMENDMENT ACT, 1976

[No. 58 of 1976]

Dated 8th, April, 1976

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1. Short title and commencement—(1) This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Act, 1976.

(2) It shall be deemed to have come into force on the 1st day of March, 1976.

2. Amendment of section 10—In section 10 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (hereinafter referred to as the principal Act), in sub-section (1)—

(a) for the first proviso, the following provisos shall be substituted, namely :—

"Provided that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling :—

(i) the said accounts of the Union (either at once or gradually by the issue of several orders) ; or

(ii) the accounts of any particular services or departments of the Union ;

Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling :—

(i) the said accounts of the State (either at once or gradually by the issue of several orders) ; or

(ii) the accounts of any particular services or departments of the State."

(b) in the second proviso, for the words "Provided further," the words "Provided also" shall be substituted.

3. Amendment of section 11—In section 11 of the Principal Act—

(a) for the words "by any other person responsible in that behalf," the words "by the Government or any other persons responsible in that behalf" shall be substituted;

(b) the following provisos shall be inserted at the end, namely :—

"Provided that the President may, after consultation with the Comptroller and Auditor-General, by order relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the Union or of a Union Territory having a Legislative Assembly :

Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts disbursements for the purpose of the State."

4. Amendment of section 22—In section 22 of the Principal Act —

(a) in clause (b) of sub-section (2), after the words "the accounts of" the words "the Union or of a State or of" shall be inserted;

(b) in sub-section (3), for the words "in two successive sessions", the words "in two or more successive sessions," and for the words "the session in which it is so laid or the session immediately following," the words "the session immediately following the session or the successive sessions aforesaid" shall be substituted.

5. Repeal and saving—(1) The Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Ordinance, 1976, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the Principal Act as amended by this Act.

THE COMPTROLLER AND AUDITOR GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) AMENDMENT ACT, 1984

Short title. 1. This Act May be called the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Amendment Act, 1984.

Amendment of 2 In the Comptroller and Auditor General's (Duties Powers and Conditions of

section 6. service) Act, 1971 (hereinafter referred to as the principal Act), in section 6, after sub-section (6), the following sub-section shall be inserted, namely.

"(6-A) Notwithstanding anything contained in the foregoing provisions of this section a person referred to in sub-section (1) who demits office [whether in any manner specified in sub-section (8) or by resignation] is the Comptroller and Auditor General after the commencement of the comptroller and Auditor General's (Duties, Powers and Conditions of Service) Amendment Act, 1984, shall, on such demission, be entitled to :

(a) The pension to which he would have been entitled under the rules of the Service to which he belonged by reckoning his service as the Comptroller and Auditor General as continuing approved service counting for pension in such service, and

(b) A special pension of seven hundred rupees per annum in respect of each completed year of service as Comptroller and Auditor General :

Provided that the aggregate of the amounts payable to him under clause (a) and clause (b) of this sub-section shall in no case exceed a sum of twenty thousand and four hundred rupees per annum.

(6-B) Notwithstanding anything contained in the foregoing provisions of this section, a person referred to in sub-section (3) who demits office [whether in any manner specified in sub-section (8) or by resignation] as the Comptroller and Auditor General after the Commencement of the Comptroller and Auditor General (Duties, Powers and conditions of Service) Amendment Act, 1984 shall on such demission, be entitled to :

(a) The pension payable to him in respect of any previous service under Government, and

(b) A special pension of seven hundred rupees per annum in respect of each completed year of service as Comptroller and Auditor General :

Provided that the aggregate of the amounts payable to him under clause (a) and clause (b) of this sub-section shall in no case exceed a sum of twenty thousand and four hundred rupees per annum and such sum shall include the aggregate of all other pensions, if any, payable to him and the commuted portion, if any, of his pension.

3. Section 14 of the Principal Act shall be renumbered as sub-section (1) thereof and :—

(a) In the Explanation to sub-section (1) as so numbered :

(i) For the words "rupees five lakhs" the words "rupees twenty five lakhs" shall be substituted.

(ii) For the words "this section" the words "this sub-section" shall be substituted.

(b) after sub-section (1) as so renumbered, the following sub-sections shall be inserted, namely :

"(2) Notwithstanding anything contained in sub-section (1) the Comptroller and Auditor-General may with the previous approval of the President or the Governor of a state or the Administrator of a Union Territory having a Legislative Assembly, as the case may be, audit all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated Fund of India or of any State or of any Union.

Territory having a Legislative Assembly, as the case may be, in a financial year is not less than rupee one crore.

(3) Where the receipts and expenditure of any body or authority are by virtue of the fulfillment of the conditions specified in sub-section (1) or sub-section (2) audited by the Comptroller and Auditor-General in a financial year, he shall continue to audit the receipts and expenditure of that body or authority for a further period of two years notwithstanding that the conditions specified in sub-section (1) or sub-section (2) are not fulfilled during any of the two subsequent years."

Insertion of new (4) After section 19 of the Principal Act, the following section shall be inserted,

section 19-A. namely :—

Laying of reports in '19-A' (1) the reports of the Comptroller and Auditor-General in relation to accounts of relation to the accounts of a Government Company or a Corporation Government companies referred to in section 19, shall be submitted to the Government or and Corporations. Governments concerned.

(2) The Central Government shall cause every report received by it under sub-section (1) to be laid, as soon as may be after it is received, before each House of Parliament.

(3) The State Government shall cause every report received by it under sub-section (1) to be laid, as soon as may be after it is received, before the Legislature of the State.

Explanation—For the purposes of this section "Government" or "State Government" in relation to a Union Territory having a Legislative Assembly, means the Administrator of the Union Territory.

Note—This Act has come into force from the Financial Year 1983-84.

C. S. no, 56, dated 31-10-85

[Vitta (Lekha) Anubhag-1 File no. 15(1)-74]



APPENDIX II

(See Chapter II, paragraph 18)

Treasury Rules issued by the Governor of the Uttar Pradesh under clause (2) of Article 283 of the Constitution of India as adopted by Government Order No. AI—380/Y 10(1)/1950, dated January 26, 1950

SECTION I—Short title and commencement

1. These rules may be called the "Treasury Rules (Uttar Pradesh)."

1-A. If the Government considers it necessary or expedient so to do for avoiding any hardship or removing any difficulty that may arise as a result of the application

of these rules it may, subject to such restrictions and conditions, if any, as it may think fit to impose, dispense with or relax the provisions of any of these rules in any case or class of cases.

SECTION II—Definitions

2. In these rules, unless the context otherwise requires, the following expressions have the meaning hereby assigned to them, that is to say :

(a) "State", "Government" and "Governor" mean, respectively the State, the Government and the Governor of Uttar Pradesh.

(b) "Consolidated Fund" means the Consolidated Fund of the State into which all revenues received by the Government, all loans raised by the Government by issue of Treasury bills, loans or ways and means advances and all moneys received by the Government in repayment of loans are credited under article 266 of the Constitution. No moneys out of this Fund can be appropriated except in accordance with law and for the purposes and in the manner provided in the Constitution.

(c) "Contingency Fund" means the Contingency Fund of the State established under the Uttar Pradesh Contingency Fund Act, 1950 (U.P. Act No. XIX of 1950) in terms of clause (2) of Article 267 of the Constitution.

(d) "Public Account" means the Public Account of the State into which all other public moneys received by or on behalf of the Government such as deposits, reserve funds, remittances, etc., which do not form part of the Consolidated Fund, are included in terms of articles 266 (2) and 284 of the Constitution. Disbursements from the Public Account are not subject to a vote by the legislature as they are not moneys issued out of the Consolidated Fund.

(e) "Treasury" means any Treasury of the State and includes a Sub-Treasury.

(f) "The Bank" means any office or branch of the Banking Department of the Reserve Bank of India, any branch of the State Bank of India, acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act No. 2 of 1934), and any branch of a Subsidiary Bank as defined in section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (Act No. 38 of 1959), which is authorised to transact Government business as agent of the State Bank of India, or any other agency appointed by the Reserve Bank of India.

(g) "Collector" or "District Officer" means the head of a district, and includes any other officer for the time being authorised to discharge the duties of the Collector for the purpose of these rules.

(h) "Accountant General" means the head of the office of Audit and Accounts subordinate to the Comptroller and Auditor General of India, who keeps the accounts of the State and exercises audit functions in relation to those accounts on behalf of the Comptroller and Auditor General of India.

(i) "Indian Audit Department" means the officers and establishment, being in India and subordinate to the Comptroller and Auditor General of India, that are employed upon the keeping and audit of the Accounts of the Union and of the States, or upon one or other of these duties.

(j) "Constitution" means the Constitution of India.

(k) "Government Servant" includes a person who, though not technically borne on a regular Government establishment, is duly authorized to receive or disburse money on behalf of Government.

(l) "Government Account" comprises the Consolidated Fund Account, the Contingency Fund Account and the Public Account of the State.

SECTION III—Location of Moneys Standing in the Government Account

3. Save as provided in sub-rule (2) of rule 7, moneys standing in the Government account must either be held in the Treasury or in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the State.

The deposit of such moneys in the Bank shall be governed by the terms of agreement made between the Governor and the Bank under section 21 of the Reserve Bank of India Act, 1934 (Act No. 11 of 1934).

SECTION IV—General System of Control over Treasury

District Treasuries

4. (1) Unless the Government, after consultation with the Accountant General otherwise directs in any special case there shall be a Treasury in every district. If moneys standing in the Government Account are, in any district, not deposited in the Bank, the Treasury of that district shall be divided into two departments ; a department of account under the charge of an Accountant and a cash department under the charge of a Treasurer.

Exception—The following districts have more than one independent Treasury :—

Lucknow—Two, both at the headquarters.

Saharanpur—Two, one at the headquarters and the other at Roorkee.

Garhwal—Three, one at the headquarters and one each at Lansdowne and Kalagarh.

(2) The Treasury shall be under the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control. The Collector shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns required from the Treasury by the Government, the Accountant General and the Reserve Bank of India.

Subject to the provisions of this rule, the respective responsibilities of the Collector and the Treasury Officer for business of the Treasury shall be such as may be defined in accordance with such rules as the Government in the Finance Department may approve, after consultation with the Accountant General.

(3) The duty of verifying and certifying the monthly cash balance, if any, in the Treasury in such manner as the Government in the Finance Department after consultation with the Accountant-General may prescribe and of submitting the monthly accounts of such balance in such form and after such verification as the Accountant General may require, shall be undertaken by the Collector or by such other officer as the Government may specify. It must be performed by the Collector in person at least once in every period of six months.

(4) When a new Collector is appointed to a district he shall atonce report his appointment to the Accountant General and shall certify to the Accountant General the amount of the cash balance, and stamps and opium store, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Government in the Finance Department may, after consultation with the Accountant General, prescribe.

(5) No portion of the responsibility for the proper management and working of Treasuries shall devolve upon the officers of the Indian Audit Department. The inspection of Treasuries by officers of the Indian Audit Department shall not relieve the Collector of his responsibilities for management and inspection.

Sub-Treasuries

5. If the requirements of the public business make necessary the establishment of one or more Sub-Treasuries under a District Treasury, the arrangements for the administration thereof and for the proper conduct of business therein, shall be such

as may be prescribed by the Government in the Finance Department after consultation with the Accountant General. The daily accounts of receipts and payments of moneys at a Sub-Treasury must be included in the accounts of the District Treasury.

6. (Deleted).

SECTION V—Payment of moneys into the Government Account

7. (1) Save as hereinafter provided in this section, all moneys, as defined in articles 266, 267 or 284 of the Constitution received by or tendered to Government servants in their official capacity shall, without undue delay, be paid in full into the Treasury or into the Bank. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from Government Account. No Department of Government may require that any moneys received by it on Government Account be kept out of that Account. If any question arises whether or not moneys received by or deposited with Government servants were received by or deposited with them in their official capacity, then the question will be referred to the Government in the Finance Department, whose decision thereon shall be final.

(2) Notwithstanding anything contained in sub-rule (1) the direct appropriation of the receipts on Government Account for any expenditure payable out of those receipts and in particular the direct appropriation of departmental receipts for departmental expenditure is authorized in the following cases, that is to say :—

(a) in the case of moneys received in civil, revenue and criminal cases on account of the service and publication of summons and notices ; diet-money, travelling allowance, fees and pay of witnesses; fees and other charges of commissions and arbitrations ; expenses of civil prisoners ; and for other similar purposes ;

(b) in the case of deposits received at a civil court and utilized by the Court to meet claims for the refund of such deposits;

(c) in the case of cash receipts utilized in accordance with departmental regulations of the Public Works Department to defray expenditure on current works or utilized by that Department under the authorization of the Accountant General to defray pay and travelling allowance charges ;

(d) in the case of cash received by the Forest Department and utilized in meeting immediate local expenditure ;

(e) in the case of earnest money received from contractors with their tenders if it is refunded the same day ;

(f) in the case of fees received by Government servants appointed under Notaries Act, 1952 (Act No. 53 of 1952) and utilized to defray legal expenses incurred by them in the discharge of their duties as such Notaries ;

(g) in the case of cash found on the persons of prisoners at the time of their admission to jail, and used for the repayment by Jail Superintendents under departmental regulations of similar sums due to other prisoners on their release ;

(h) in the case of cash received by the officers of the Industries Department from the public on account of sale-proceeds at an exhibition, or on account of contributions for sending demonstration parties or exhibits to exhibitions ;

(i) in the case of receipts on account of sale-proceeds of stores or garden and farm produce utilized in accordance with the departmental regulations of the Agriculture Department, to meet expenditure on commission and other sale-charges ;

(j) in the case of receipts on account of sale-proceeds of Government property disposed of through auctioneers, to meet expenditure on commission paid to auctioneers ;

(k) in the case of court fees and fines realized by the Panchayati Adalats under the U.P. Panchayat Raj Act, 1947, for the payment of remuneration to persons employed in writing or preparing copies of the records, registers, summons, etc., or employed in serving warrants of arrests, summons, notices and in carrying out orders for seizing, selling and delivering property attached, or on account of expenditure on office contingencies, etc., or for disbursement of the balance to the Gaon Sabhas situated within the jurisdiction of the Panchayati Adalat ;

(l) in the case of fines (other than magisterial fines) and surplus sale-proceeds of impounded cattle, etc., under the Cattle Trespass Act, 1871, in respect of cattle pounds whether farmed out or managed directly by local bodies themselves ;

(m) in the case of registration fees mentioned in sub-paragraphs II and III of paragraph 183 of the Police Regulations for the payment of remunerations to clerks concerned ;

(n) (Deleted).

Provided that the authority hereby given for the direct appropriation of the receipts on Government Account including departmental receipts, shall not be construed as an authority for keeping the receipts and payments pertaining to such appropriation outside the account of the payments into, and the withdrawals from the Government Account.

8. [Deleted].

9. A Government servant may not, except with the special permission of the Government, deposit in bank moneys withdrawn from the Government Account under provisions of section VII of these rules.

10. The procedure to be adopted by Government servants and other collecting authorities in receiving moneys on behalf of Government, granting receipts for such moneys and paying them into the Government Account, and by the Treasury and the Bank in receiving such moneys and granting receipts for them, shall be such as may be prescribed by the Government in the Finance Department after consultation with the Accountant General. The procedure so prescribed shall, among other matters, contain provisions so as to secure that :—

(i) any person paying money into the Treasury shall present with it a memorandum (chalan) in such form, as may be prescribed, which will show clearly the nature of the payment and the person or Government servant on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange and for the proper accounts classification of the credit and its allocation between Governments and departments concerned;

(ii) at places where the money is to be deposited in the Bank, the memorandum or chalan shall except where otherwise provided be presented direct to the Bank.

All departments of Government, receiving money from public, will, either supply the intending depositors with printed forms of chalans in triplicate free of charge with relevant head of account duly filled in, or will arrange to receive payments in cash, cheques, postal orders, money orders, etc. The chalans will not be required to be presented again to the departmental officer for signature as the details therein will already have been checked by the office issuing the chalans. In order to enable the Bank to verify that the chalan is in order and has been issued by the appropriate authority, the order to the Bank to receive payment, in the last column of the chalan form, should be signed by some departmental officer, whose specimen signatures should have been furnished to the Bank.

(iii) if a cheque on a bank is accepted in payment of Government dues under any rules, a receipt for the actual cheque only shall be given, but the formal receipt for payment shall not be delivered until the cheque has been accepted by the bank on which it is drawn; and

(iv) at places where the money is to be deposited in the Bank, the advices of receipts, which according to any provision made under this rule have to be sent to public officers or departments and consolidated receipts or certificates of receipts required by any such provision to be given to any public officer or department, shall be given by the Treasury and not by the Bank.

SECTION VI—Custody of moneys relating to, or standing in, the Government Account

11. (1) The procedure for the safe custody of the moneys in the hands of Government servants, or held in a Treasury, shall be as prescribed by the Government in the Finance Department after consultation with the Accountant General.

(2) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

SECTION VII—Withdrawal of moneys from the Government Account

12. In this section "withdrawal" with its cognate expressions refers to the withdrawal of funds from the Government Account for disbursement of, or on behalf of, the State other than disbursement in the United Kingdom.

13. Unless the Government in the Finance Department, after consultation with the Accountant General, otherwise directs in any case moneys may not be withdrawn from the Government Account without written permission of the Treasury Officer or of an officer of the Indian Audit Department authorized in this behalf by the Accountant General.

14. The Accountant General may permit withdrawal for any purpose authorized by the Government. Unless expressly authorised by these rules or by any special orders of the Government, the Accountant General may not permit withdrawal at a place outside the limits of his own jurisdiction.

15. (1) Subject as hereinafter provided in this section a Treasury Officer may permit withdrawal for all or any of the following purposes, namely :—

(i) To pay sums due from the Government to the drawing officer;

(ii) To provide the drawing officer with funds to meet claims likely to be presented against the Government in the immediate future by :—

(1) other Government servants, or

(2) private parties;

(iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims;

(iv) To pay direct from the Treasury or from the Bank sums due by Government to a private party;

(v) In the case of an officer or authority empowered to make investment of moneys standing in the Government Account, for the purpose of such investment;

(vi) To pay sums to the drawing officer on account of permanent advance sanctioned to his office;

(vii) To pay sums on account of grants-in-aid, contributions, scholarships, stipends, etc.;

NOTE—The term grants-in-aid, contributions, etc., includes such classes of expenditure as grants to local bodies, religious, charitable or educational institutions, Contribution to public exhibition and fairs, expenditure from the discretionary grants and compensations to Government servants, both Gazetted and non-gazetted, for accidental losses, etc.

(viii) To pay sums on accounts of loans and advances;

(2) Unless expressly authorized by the Accountant General, a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (1) of this rule.

16. Except as provided in rules 26 and 27 a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the Treasury Officer to such checks, as the Government in the Finance Department after consultation with the Accountant General, may prescribe. The procedure so prescribed shall, among other matters, contain provisions so as to secure :—

(i) that any person having a claim against Government shall present his voucher at the Treasury duly receipted and stamped where necessary and that unless otherwise specially provided no such claim shall be paid unless the claim is first submitted to, and the payment directed by the Treasury Officer;

(ii) that where Sub-Treasuries are specially permitted by the Government to cash certain classes of bills without reference to the Treasury Officer, the payment of such bill shall not, except under special arrangements and on particular occasions, be allowed at the District Treasury also, and

(iii) that all bills and vouchers, on which payment is made by the Treasury Officer or which are encased by him for payment at the Bank or a Sub-Treasury shall show to what head of account the payment is to be debited, how the amount of the payment is to be allocated between Governments or departments, and what amount, if any, appertains to the revenues of the Union Government.

17. A Treasury Officer has no general authority to make payments on demands presented at the Treasury, his authority being strictly limited to the making of payments authorized by or under these rules. If a demand of any kind is presented at a Treasury for a payment which is not authorized by or under these rules, or is not covered by a special order received from the Accountant General, the Treasury Officer shall decline payment for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment, unless the order is an express order to him to make the payment; and even such special orders should, in the absence of urgency, be sent through the Accountant General.

18. A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Accountant General.

19. Except as provided by rules 20 and 21 a payment shall unless Government by general or special order otherwise directs be made in the district in which the claim arises.

20. The leave salary of a gazetted Government servant who draws his leave salary in India, may be paid in any district of the State. The leave salary of a non-gazetted servant may be paid in that district only in which his pay could be drawn if he were on duty.

Note :—For payments outside the State, [see rule 33 (3).]

21. Pensions payable in India may be paid in any district of the State.

Note :—For payments outside the State, [see rule 33 (3).]

22. No withdrawal shall be permitted in order to meet the pay, leave salary or allowances of a gazetted Government servant or any pension until the Accountant General has intimated to the Treasury Officer the rate at which payment shall be made; provided that the Government may, for special reasons and with the concurrence of the Accountant General, waive the provisions of this rule.

NOTE—In the following cases, the Government, with the concurrence of the Accountant General have waived the substantive provision of the rule and consequently no authority of the Accountant General for permitting the withdrawal of funds in such cases is necessary :—

(a) In the case of honorarium payable to gazetted Government servants, provided (i) the rates have already been laid down and (ii) the bills are countersigned by the departmental authorities competent to countersign the Travelling Allowance bills of the Government servant concerned. The departmental authority countersigning the bill should invariably certify that the honorarium has been sanctioned by the

competent authority and that the concurrence of the Finance Department has been obtained, where necessary.

(b) In the case of payment of pay and allowances, etc., of gazetted Government servants in the pay scale the maximum of which does not exceed Rs. 12,00 per month drawn in the Establishment bill forms by Heads of Offices.

23. No withdrawal shall be permitted on a claim for the first of any series of payments in a district of pay or allowances to a Government servant other than a person newly appointed to Government service, unless the claim is supported by a last-pay certificate in such form as may be prescribed by the Comptroller and Auditor General of India. A Treasury Officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a last-pay certificate unless the certificate is first surrendered.

24. The Treasury Officer shall be responsible to the Accountant General for acceptance of the validity of a claim against which he has permitted withdrawal, and for evidence that the payee has actually received the sum withdrawn.

25. The Treasury Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a voucher which does not formally present that information unless there are valid reasons, which he shall record in writing for omitting to require it.

26. A Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, but shall intimate to the drawing officer any correction which he makes.

27. A Collector may, in circumstances of urgency, by an order in writing authorize and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of these rules. In any such case the Collector shall at once forward a copy of his order and a statement of the circumstances requiring it, and the Treasury Officer shall at once report the payment to the Accountant General.

NOTE—The special powers of the Collector under this rule may in an emergency be exercised by Additional District Magistrates, Sub-Divisional Officers residing at the headquarters of the sub-division away from the headquarters of the district, when communications with district headquarters are interrupted, and also by officers performing the duties of the Collector when the latter is absent from headquarters or incapacitated from discharging his duties. The special powers under this rule shall be deemed to cover the entire field of administration Central as well as State.

28. A Government servant who is authorized to draw moneys by means of cheques shall notify to the Bank or the Treasury upon which he draws the number of each cheque book brought into use and the number of cheques it contains.

29. When a Government servant who is authorized to draw or countersign cheques or bills payable at the Treasury or the Bank makes over charge of his office to another, he shall send a specimen of the relieving Government servant's signature to the Treasury Officer or the Bank, as be the case may be.

SECTION VIII—Transfer of moneys standing in the Government Account

30. The transfer of Government moneys from one Treasury to another, and between the Currency Chest balance and Treasury balance of a Treasury and between a Treasury and the Bank shall be governed by such instructions as may be issued in this behalf by the Government in the Finance Department after consultation with the Reserve Bank of India. The transfer of moneys from or to a Small Coin Depot to or from a Treasury under the control of the State Government shall be governed by instruction issued by the President in this behalf.

SECTION IX—Responsibility for moneys withdrawn

31. If a Treasury Officer receives intimation from the Accountant General that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer, he shall effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer shall without delay repay the sum in such manner as the Accountant General may direct.

32. (1) Subject as hereinafter provided in this rule the procedure to be observed by a Government servant in regard to moneys withdrawn from the Government Account for expenditure shall be such as may be prescribed by the Government in the Finance Department after consultation with the Accountant General.

(2) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accountant General. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

(3) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Government.

SECTION X—Inter Government Transactions

33. (1) Save as provided hereinafter in this section no transactions of the State with another Government shall be adjusted against the balance of the State except in accordance with such directions as may be given by the Comptroller and Auditor General of India with the approval of the President to regulate the procedure for the accounting of transactions between different Governments.

(2) Moneys presented within the jurisdiction of another Government for credit to the Government Account or a payment made by another Government as a withdrawal effecting the balance of the Government Account shall not be credited or debited to the Government Account except under express authority of the Accountant General or any other Accounting Officer authorized in this behalf by the Comptroller and Auditor General of India.

(3) When a gazetted Government servant or a pensioner desires to draw his leave salary or pension in India from a Treasury outside the State, payment may be authorized by the Accountant General in consultation with the Audit Officer of the State concerned.

(4) All adjustment against the balance of the State by debit or credit to another Government shall be made through the Central Accounts Office of the Reserve Bank of India.

34. Where such a course is authorised in consequence of a delegation of functions made under article 258(1) of the Constitution, the Treasury Officer may receive or authorise the Bank to receive moneys tendered on behalf of the Union Government, and may make or authorise the Bank to make disbursements on behalf of the Union Government in accordance with such procedure as may be specified in the rules made by or under the authority of the President. Such receipts and disbursements on behalf of the Union Government shall be adjusted, as far as practicable, directly against the balance of the Union Government held by the Bank, but where such transactions are temporarily taken into account against the balance of the State Government Account, the Accountant General will, on receipt of intimation from the Treasury, make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Office of the Reserve Bank of India, against the balances in the Government Accounts of the Union Government held by the Bank.

35. The Treasury Officer may, subject to any general or specific direction of the Government in this behalf, receive or authorise the Bank to receive moneys, tendered on behalf of another State and may, if so required by the Accountant General, make or authorise payment of any claim against another State. The necessary credits or debits in respect of such receipts and payments against the balances of the State concerned shall be made by the Accountant General through the Central Accounts Office of the Reserve Bank of India, but until such

adjustments are made, the credits and debits shall be entered in the Government Account.

Moneys paid or received in the office of the Accountant General on behalf of another State and book entries made in the office of the Accountant General affecting the accounts of another State shall likewise be adjusted by the Accountant General through the Central Account office of the Reserve Bank of India against the balances of the State concerned.

36. The provisions of rule 35 may be extended with or without modifications to payments made or received in the State on behalf of the Railway, Post and Telegraphs and Defence Departments of the Union Government.

SECTION XI—Receipts and disbursements of the State in the United Kingdom

37. Until other provision is made by the Government in this behalf, transactions of the State in the United Kingdom shall be taken in the first instance against the balances in the Government Account of the Union Government in that country, in accordance with such procedure as may be prescribed by or under the authority of the President for the transaction of the Union Government in the United Kingdom. These transactions shall be adjusted in India, at the earliest opportunity, against the balances of the Government Account according to such directions as may be given in this behalf by the Comptroller and Auditor General of India with the approval of the President.

SECTION XII—Supplemental

38. The Accountant General in the exercise of any of his functions under these rules shall be subject to the general control of the Comptroller and Auditor General of India.

39. (1) Nothing in these rules, and nothing prescribed under these rules, shall have effect so as to impede or prejudice the exercise by the Comptroller and Auditor General of India of the powers vested in him by or under the Constitution, to make rules or to give directions regulating the submission to the Indian Audit Department of the accounts kept in Treasuries or in departmental offices and to be accompanied by such vouchers for their support as the Comptroller and Auditor General may require for purposes of audit or for purposes of keeping the account for which he is responsible.

(2) Where under the provisions of these rules the detailed procedure with respect to any matter is required to be prescribed or regulated by departmental regulations and where no rule or order has been made by the Governor as to the authority by

whom the regulations shall be made, such regulations to be observed by particular department shall be made by the Government, or with the approval of the Government by such departmental authorities as may be authorized by the Government to act in this behalf.

(3) Nothing contained in this rule affects the validity of any order, instruction or direction contained in any authorized departmental Code, Regulation, Manual or any other compilation in force on the date of promulgation of these rules except in so far as such an order, instruction or direction is inconsistent with, or repugnant to any distinct provision contained in these rules.

40. The Government in the Finance Department may not exercise any power conferred upon them by these rules so as to impose upon the Bank in connexion with the business of the Government any responsibility not imposed upon the Bank by the terms of its agreement with the Governor.

ANNEXURE A

AN AGREEMENT made this seventh day of July, 1937, BETWEEN THE GOVERNOR OR THE UTTAR PRADESH of the one part and THE RESERVE BANK OF INDIA (hereinafter called "the Bank") of the other part.

WHEREAS the Bank was constituted and incorporated and is regulated by the Reserve Bank of India Act, 1934 [(being Act no. II of 1934 (hereinafter called "the Act"))] as adopted and modified pursuant to the Authority contained in section 293 of the Government of India Act, 1935, by an Order of His Majesty in Council, dated the eighteenth day of March, 1937, cited as the India and Burma (Burma Monetary Arrangements) Order, 1937, with and subject to the various powers, provisions, and restrictions in and by the Act set forth and it a was thereby intralialia particularly provided as follows, viz.—

(1) by section 20 of the Act that the Bank should undertake to accept moneys for account of State Governments and to make payments up to the amount standing to the credit of their accounts and to carry out their exchange, remittance and other banking operations including the management of the public debt; and

(2) by section 21 (1) of the Act that State Governments should entrust the Bank on such conditions as might be agreed upon with all their money, remittance exchange and banking transactions in India and, in particular, should deposit free of interest all their cash balances with the Bank provided that nothing in that sub-section should prevent State Governments from carrying on money transactions at places where the Bank has no branches or agencies and that State Governments might hold at such places such balances as they may require; and

(3) by section 21 (2) of the Act that State Governments should entrust the Bank, on such conditions as might be agreed upon, with the management of the public debt and with the issue of any new loans.

NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the said parties hereto as follows, that is to say—

1. This agreement shall be deemed to have come into force on the first day of April, 1937.
2. The general banking business of the Government of Uttar Pradesh (hereinafter referred to as "the Government") including the payment, receipt, collection and remittance of money on behalf of the Government shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Act and with and to such orders and directions as may from time to time be given to the Bank by the Government through any Government officer or officers authorized by the Government in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and at such offices branches or agencies of the Bank as shall be necessary or convenient or as the Government shall from time to time direct in the manner aforesaid.
3. The Government shall employ the Bank as the sole banker in India of the Government who shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any places at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time to be given by the Government in the manner aforesaid receive and hold for the Government all such moneys as may be or become payable to the Government or on its account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Government regarding the receipt, collection, payment and remittance of money and other matters as is usually, transacted by bankers for their customers. The Bank shall make the said moneys at the said offices, branches and agencies available for transfer to such places and at such times as the Government may direct. No interest shall be payable to the Government on any of the moneys for the time being held by the Bank.
4. The management of the rupee public debt of the Government and the issue of new rupee loans by the Government and the performance of all the duties relating there to respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Government and the keeping of all registers, books and accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank at its offices in Bombay, Calculatta and Madras and at any of its offices, branches or

agencies at which respectively the administration of any portion or portions of the public debt of the Government is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said public debt as the Government may from time to time direct and shall audit all payments of such interest and act generally as agents in India for the Government in the management of the said public debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Government.

5. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Government other than such advantage as may accrue to it from the holding of the Government cash balances free of obligation to pay interest thereon, and such balances shall be maintained at an amount not below such minimum as may be agreed upon between the Government and the Bank from time to time :

Provided that if the Government wishes to remit funds outside the area within its jurisdiction except as otherwise provided for in this agreement the Bank shall be entitled to make a charge for such remittances at rates not exceeding those which the Bank charges to Banks referred to as "scheduled banks" in section 42 of the Act subject to a minimum charge of four annas for each remittance.

6. The Bank shall make ways and means advances to the Government if so required at such rate of interest not exceeding bank rate as may be fixed by the Bank from time to time; provided that the total of such advances outstanding at any one time shall not exceed the amount of the minimum balance prescribed under clause 5 and any subsidiary agreement provided under the clause and provided further that the advances outstanding shall be fully paid off at intervals not exceeding three months.

7. The Government shall employ the Bank as its sole agent for investments by Government either of Government funds or of funds managed by the Government and Bank shall be entitled to charge commission for sales (but not for purchases nor for conversion) at the rate of 1/16 per cent in addition to any further charges which the Bank may have to pay by way of brokerage, etc. The Bank shall collect interest and the maturity values of such investments on behalf of the Government without charge.

8. As remuneration to the Bank for the management of the public debt as aforesaid the Bank shall be entitled to charge to the Government half-yearly a commission at the rate of Rs. 2,000 per crore per annum on the amount of the public debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge following amounts shall be excluded from the amount of public debt, viz. :

(a) The amounts of loans discharged outstanding after one year from the date of a notice of discharge.

(b) The amount of stock certificates for Rs. 50,000 and upwards held by the Government or by any officer or officers of the Government authorized in that behalf provided that such amount exceeds one crore.

And in addition to the charge of Rs. 2,000 per crore per annum the Bank shall be entitled to charge to the Government a fixed sum of Rs. 2,000 a year on account of the stock certificates referred to in head (b) of this clause and the Bank shall be also entitled to charge the public (but not the Government) all such fees and charges as are now or may hereafter from time to time be prescribed by the Governor General under the powers conferred upon him by the Indian Securities Act, 1920 (Act no. X of 1920) for duplicate securities and for the renewal, consolidation, division, or otherwise of all Government securities which the Bank issues :

Provided that loans not directly issued by the Government but issued under the guarantee of the Government shall not be included in the calculation for the purpose of this clause but shall be a matter for separate arrangement if the management of such loans is entrusted to the Bank.

9. The Bank shall maintain currency chests of its issue department at such places within Uttar Pradesh, as the Government may with the previous sanction of the Central Government, prescribe and the Government shall provide sufficient accommodation for such chests as may be required for the deposit of notes or coin and shall be responsible to the Bank for the safe custody of the said chest, notes and coin. The Bank shall keep the said chests supplied with sufficient notes and coin to provide currency for the transactions of the Government and reasonable remittance facilities to the public at the said places. The Government shall supply the Bank with such information and returns as the Bank may from time to time require as to be composition of the balances in the said chests and the amount and nature of the transfers to and from the said chests. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Government shall be responsible to the Bank for the examination and correctness of coin or notes at the time of deposition or with drawal from the said chests.

10. The Bank shall not be at liberty to close any of its office or branches except on Sundays, New Year's Day, Christmas Day, Good Friday, and any other day declared to be a public holiday by any notification published in pursuance of the Negotiable Instruments Act (Act XXVI of 1881), subject nevertheless and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Government and the Bank shall be responsible that no one of its agencies doing Government business for the time being existing, shall be closed

except on Sundays and on public holidays authorized by the Government within whose jurisdiction such agencies may be respectively situated.

11. The responsibility for all loss or damage to the Government which may result from any act or negligence or omission of the Bank or its agents in conducting the business of the public debt aforesaid of the payment of interest of discharge value thereon or the renewal, conversion, consolidation, sub-division, or cancellation of any Government security shall rest with and be borne by the Bank provided however that it shall not be incumbent on the Bank to verify signature and endorsements on Government securities which prima facie appear to be in order and in the acceptance of which the Bank shall not be guilty of any negligence and in such cases no liability shall be incurred by the Bank in respect thereto PROVIDED ALSO that in regard to the ordinary banking business at the offices branches and agencies of the Bank of receiving and realizing money and securities for money or account of the Government and paying cheques, orders, draft bills and other documents whether negotiable or not in the Bank's capacity of bankers for the Government and whether such business be done by the Bank or by agencies in its behalf the responsibility to the Government shall be that of the Bank and such responsibility shall be that of banker to an ordinary customer.

12. The Bank shall remit on account of the Government between India and London such amounts as may be required by it from time to time at the market rate of the day for telegraphic transfers, subject to the proviso that if a large transfer has to be effected in connexion with the flotation or repayment of a sterling loan or analogous operation and if it is considered by either party to be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the two parties.

13. This agreement may be determined by either party giving to the other party one year's notice in writing expiring on the 31st day of March in any year, such notice if given by or on behalf of the Government to be addressed to the Governor of the Bank and to be served by leaving the same with the Head Office of the Bank or addressing the same to him at the Head Office of the Bank by registered post and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government in the Finance Department and immediately upon the expiration of such notice this agreement shall absolutely cease and determine save as to rights or liabilities acquired or incurred prior to such termination.

14. In the event of any dispute arising as to the terms and conditions of this agreement, or as to the rights or obligations of the parties hereto such dispute or difference of opinion shall, in the event of the parties hereto failing to reach an agreement, be referred to the Governor General whose decision shall be final and binding as between the parties hereto.

15. Nothing in this agreement shall operate to affect in any way the obligations imposed either on the Government or on the Bank by or under the Act or any subsequent amendment or amendments of the Act.

16. The Bank shall be entitled to perform all or any of the matters contained in this agreement through such agency or agencies as may be prescribed by the Act or any amendment thereof as may be approved by the Government.



APPENDIX V

(See Chapter V, paragraph 102)

Rules regulating the preparation of last-pay certificates in cases of transfers on duty, or of return from leave

1. Transfers on duty may be of two kinds :

(i) A Government servant may proceed on duty from one State or circle of audit to another.

(ii) A Government servant may proceed on duty from one place to another in the same State or circle of audit.

2. In the former case the certificate should be given as follows :

(a) If the Government servant is employed at the station of the Accountant General of his State or circle of audit and the system of payment after pre-audit is followed in his office, the certificate should be given by that officer, and a duplicate of it should be forwarded to the Accountant General of the transferred Government servant's new State or circle of audit; otherwise the procedure laid down in clause (b) below should be adopted.

(b) If he has to pass through that station on his way to his new State or circle of audit, the certificate should be given in duplicate by the officer incharge of the Treasury from which he drew last pay and both copies countersigned by the Accountant General; one copy of the countersigned certificate should be forwarded by the latter to the Accountant General of the transferred Government servant's new State or circle of audit.

(c) If he is not employed at, and has not to pass through, the Accountant General's station, the certificate should be given by the officer incharge of the Treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant

General for countersignature and transmission to the Accountant General of the transferred Government servant's new State.

Exception—As an exception to the preceding rule the last-pay certificates of non-gazetted Government servants transferred from one State or circle of audit to another may be given by the head of the office and need not be countersigned by the Accountant General concerned but in the case of transfers out of India, the last-pay certificate should be signed by the Accountant General.

3. In the second case of transfer, the Government servant should obtain a last-pay certificate from the officer incharge of the Treasury from which he last drew pay, or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.

4. A Government servant who has drawn his leave salary in India should, before returning to duty, obtain a last-pay certificate from the Accountant General by whom or within whose jurisdiction his leave salary was last paid.

5. The last-pay certificate shall be prepared in all cases in the form attached to these rules. This form provides for detail of fund deductions although the officer preparing the bills is responsible for their correctness; but the officer preparing the last-pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant, including any made under an order or attachment of his pay by a Court of Law of which he may have received notice before granting the certificate, but also for passing on any, of which he may afterwards receive notice, to the Treasury or the disbursing office from which the Government servant will in future draw pay.

The officer preparing the last-pay certificate should also enter details in regard to any insurance policies being financed from a Provident Fund, indicating the name of Insurance Company, the policy number and the amount and the due date for the payment of premium.

6. In all cases of transfers from one district to another with the same audit circle the last-pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made should be paid in the new district except where the Treasury or the financial rules of a Government provide to the contrary.

7. In the case of the pay bill of a Government servant of whatever rank required to accompany the Governor to summer headquarters at Naini Tal, the signature or counter signature of a gazetted Government servant on the bill may be treated as a last pay certificate for the purpose of these rules.

8. For the purposes of drawal of transit pay and allowances of Government servant on his promotion from a non-gazetted to a Gazetted post, an extra copy of the last-pay certificate should be sent by the head of the office direct to the Audit Officer.

Last-pay Certificate

Last-pay Certificate
of _____ of
the _____
proceeding on _____
to _____

2. He has been paid up to _____ at the following rates :

Particulars	Rate
Substantive pay _____	
Officiating pay _____	
Allowances, etc. _____	
_____ Deduction _____	

*3. His Provident Fund Account nos., etc. are given below :

Name of the fund	Account no.	Which A.G. maintains the account
1	2	3

--	--	--

*Against serial no. 3 the information should be incorporated by the head of the office in case of non-gazetted Government servants and by the Treasury Officer himself in the case of gazetted officers. In addition, when a Government servant is transferred from one Audit Circle to another, the name of the Accounts Officer who will maintain his Provident Fund accounts after transfer, should also be recorded in the case of gazetted officers by the Accountant General while countersigning the Last Pay Certificate and by the head of the office in the case of non-gazetted Government servants, if possible.

4. He made over charge of the office of _____ on the _____ noon of _____.

5. Recoveries are to be made from the pay of the Government servant as detailed on the reverse.

6. He has been paid leave-salary as detailed below. Deductions have been made as noted on the reverse :

Period	Rate	Amount
--------	------	--------

From _____ to _____ at Rs _____ .a month

From _____ to _____ at Rs _____ .a month

From _____ to _____ at Rs _____ .a month

†7. He is entitled to draw the following :

8. He is also entitled to joining time for _____ days.

9. He finances the insurance policies detailed below from Provident Funds :

Name of Insurance Company	Number of policy	Amount of premium	Due date for the payment of premium
1	2	3	4
		Rs. P.	

10. The details of the income-tax recovered from him, up to the date from the beginning of the current year are noted on the reserves.

Dated _____ 19 . Signature _____

Designation _____

†When filling in this item of the Last-pay Certificate the scale of pay, etc. as authorized by the Accountant General, pay slips or in the cases of non-gazetted Government servants by competent authorities and the date of increment and of the cessation or change in the rate of pay should be invariably shown against this item with a view to enable the disbursing officer of the new district to disburse the pay, etc. admissible after the date up to which the payment has been shown in this certificate.

REVERSE

Details of Recoveries

Nature of recovery _____

Amount Rs.

Number of instalments in which to be recovered

Deductions made from leave-salary

From _____ to _____ at Rs _____ .a month


From _____ to _____ at Rs _____ .a month

From _____ to _____ at Rs _____ .a month

Details of income-tax recovered

Name of month	Pay	Gratuity fee, etc.	Funds and other deductions	Amount of income-tax recovered	Remarks
1	2	3	4	5	6
April, 19	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
May,19					
June, 19					
July, 19					
August, 19					
September, 19					
October, 19					
November,19					
December, 19					
January, 19					

February, 10					
March, 19					

	
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APPENDIX VI

[REFERRED TO IN PARAGRAPH 103 (d)]

(Form of Bond of Indemnity for drawing pay, pensions,
annuities, etc.)

THIS INDENTURE made the.....day of..... one thousand nine hundred and.....corresponding to Saka Samvat.....between the *State Bank of India, constituted under the State Bank of India Act, 1955 through its.....Branch.

OR

*..... a subsidiary Bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959 through its.....Branch

OR

*....., a corresponding new bank constituted under the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 through its.....Branch.

OR

*.....a banking company as defined in the Banking Regulation Act, 1949 through its.....Branch, (hereinafter referred to as "the Bank," which expression shall where the context admits be deemed to include their executors and administrators or representatives and their successors-in-business under the same or any other style or name) of the one part and THE GOVERNOR OF UTTAR PRADESH (hereinafter referred to as "the Governor") of the other part.

WHEREAS the Bank has been in the habit of receiving on account of their customers pay, pensions, annuities, allowances or other payments from funds administered by the Governor including payments made on behalf of other Governments from the various officials whose duty it is to disburse such payments/the Accountant General upon the production at the time of such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive and, in the case of a pensioner, also of a certificate of non-employment according to prescribed rules.

*Delete whichever not applicable.

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

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Bank for themselves and their successors hereby covenant with the Governor and his successors that so long as the Governor shall allow such payments as aforesaid to be made without requiring the production of the certificates hereinbefore referred to, subject nevertheless as hereinafter provided, the Bank will within seven days from the date of the death of any customer for the receipt of or on whose behalf the Bank may have received any such payments as aforesaid communicate the date of such death to the official for the time being responsible for the payments to such deceased officer and further that the Bank will immediately after the expiration of the said period of seven days repay and refund to the Governor so much of any money which may have been received from such disbursing official as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the pay, pension, annuity allowance or other payment, as the case may be, to which such deceased customer was entitled up to the date of his decease. In case the Bank fails to communicate the date of death of such deceased customer to the official for the time being responsible for the payment of such deceased officer and also fails to repay and refund to the Governor within the aforesaid period of seven days the whole of such money which was drawn in excess of the amount actually due to the deceased the Bank will have to pay to Governor in addition to the amount overdrawn interest up to a maximum rate of 6 per cent per annum as decided by the Governor in each case, from the date following the death of the customer to the date money is refunded to the Governor.

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall be determined except by express notice in that behalf given as next hereinafter provided.

PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that either the Bank or the Governor shall be entitled to determine the arrangement hereby made on giving to the other fourteen days' notice in writing in that behalf and on the expiration of such fourteen days this arrangement shall determine and the liability of the Bank under the covenants herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate or release the Bank from their liability under the covenant herein contained in respect of any such payments as aforesaid made prior to that date PROVIDED ALWAYS and it is hereby further agreed and declared that in the case of pensions the Bank will according to prescribed rules once in every year furnish to the Governor or the official or officials responsible for the payment of such pensions a certificate by one of the persons prescribed by the said rules of the life of each pensioner whose pension is paid to the Bank and a certificate of non-employment signed by the pensioner himself AND FURTHER that nothing herein contained shall be deemed to preclude the Governor or any of the said officials whose duty it is to make such payments as aforesaid from requiring the production of certificates in proof of the life of any particular person or persons entitled to receive such payments as aforesaid if the Governor or the Official/the Accountant General shall deem it necessary nor shall the Bank's arrangement made by these presents be deemed to be thereby terminated. AND it is hereby agreed and declared that the Governor may on the certificate of the Secretary to the Government of Uttar Pradesh in the Administrative Department (which shall be final, conclusive and binding on the Bank) recover all dues hereunder as arrears of land revenue.

IN WITNESS WHEREOF.....for and on behalf of the Bank has signed this deed on the day and year first above written.

Signed by.....

for and on behalf of the Bank.

In the presence of

(1).....

Address.....

(2).....

Address.....

APPENDIX VII

(See note below paragraph 53)

Rules regarding payment of contingent bills by cheque

1. Drawals by cheque will be made only in respect of expenditure coming in budget under "Contingencies" while drawals of pay of officer, pay of establishment and allowances and honoraria will continue to be made as usual through bill forms prescribed in Financial Hand book Volume V, Part I.

NOTE—Drawals of Service Postage Stamps will be made in accordance with Para 166 (II).

2. The Officer specifically authorised by Government to issue cheques (hereinafter called the "Drawing Officer") will make necessary drawal by cheques for purposes mentioned in Para 1. For this purpose, the Drawing Officer will be placed in account with the branch of State Bank of India conducting Government business as mentioned by Government.

NOTE—Money drawn on cheques will not be mixed up with the money drawn on bills vide paragraph 136 of Financial Handbook, Volume VI.

3. Cheques will be drawn on the State Bank for making payments to suppliers and for recoupment of Imprest and such expenditure which has to be disbursed in cash. Petty sums under Rupees ten will not be drawn by cheques and will be paid in cash.

4. The cheque drawals of the department will be accounted by the Treasury under the detailed head under "870—Cheques and Bills— Departmental cheques."

5. The Drawing Officer will carefully follow the rules as to cheques given in Section V of Chapter III of this Handbook:

(a) The Bills will be thoroughlysc rutinised and pre-checked by the Accounts Officer before payment and drawal of the cheques.

(b) This will in no way diminish the responsibility of the drawing and disbursing officers in respect of correct drawal and payment of the bills enjoined under rules.

6. The drawing officer will maintain a "Register of Cheques Drawn," in lieu of the register of contingent bills drawn, for recording particulars of the voucher and the

cheque and will sign against each entry in the register. The form prescribed for the register is attached (Form I).

7. To keep independent control on the total amount drawn by cheques in a month the drawing officer will note on the reverse of the counterfoil of each next cheque signed by him the total of drawals including the amount of previous cheque, the amount of the next cheque and will carry forward the final total on the reverse of the counterfoil of the following cheque form in the book. Cheques issued to parties will be crossed or marked "A/C Payee only."

8. If the currency of a cheque should expire owing to its not being presented to the State Bank for payment within three months after the month of issue (vide amended paragraph-62) it may be received back by the drawer who should then destroy it and draw a new Cheque in lieu of it. The fact of the destruction and the number and date of the new Cheque should be recorded on the counterfoil of the old Cheque, and the number and date of the old Cheque that is destroyed should be entered on the counterfoil of the new one. The fact of the new Cheque having been issued should be entered on the date of issue in red ink in the "Register of-Cheques Drawn" but not in column for amount, a not being made at the same time against the original entry in the register.

NOTE:—For procedure relating to lost Cheques see Para 65, of the Hand Book.

(C. S. No-105 dated 10-12-97)

[File No. 15(3)/90 Vitta (Lekha) Anubhag-1]

9. When it is necessary to cancel a cheque, the cancellation should be recorded and initialled by the drawing officer on the counterfoil, and the cheque if in the drawer's possession, should be destroyed. If the cheque is not in his possession, he should promptly request the State Bank to stop payment of the cheque and on ascertaining that payment has been stopped he should write back the entry in his "Register of Cheques Drawn" by exhibiting the amount of the cheque as a minus figure in the amount column. A counter-reference should be given in the register, against the original to the second entry of the cheque. A cheque remaining unpaid from any cause for twelve months from the date of its issue should be cancelled and its amount written back in a similar manner.

10. The amount of each cheque drawn, whether it is despatched directly to a party or the same is encashed or bank draft is obtained against the same, will be entered in the drawing officer's Cash Book on the receipt side, making corresponding entry of the disposal of the cash. Bank Draft or cheque as the case may be, on the payment side. The fact of a cancellation of a cheque will be noted in red ink against the original entries in the Cash Book.

The Cash Book should be maintained in Form VII.

(Correction Slip no. 18, dated November 21, 1981)

[Vitta (Lekha) Anubhag-1, File no. 15(6)-1976]

11. A register of cheques should be maintained by the Drawing Officer. The prescribed form is attached (Form II). (The same form may be used for maintaining account of Receipt Books. Separate pages for receipt books and cheque books may be allotted in the same register).

12. The Treasury Officer will furnish the Drawing Officer quarterly with a statement of cheque books supplied. The drawing officer, on receipt of the statement will compare it with the register of Cheque Books.

13. The Treasury Officer will send to the Drawing Officer a copy of payment schedule duly written up twice a month one about the 15th of the month for the transactions from the 1st to 10th of that month and again about the 4th of the next month for the transactions from 11th to the last day of the month. The drawing officer should keep payment schedule in a guard file for further reference. The Treasury Officer will also send to the drawing officer the certificate of issue of cheques in Form no. 77-A of the Financial Handbook, Volume V, Part II (Attached Form IV) every month with the Copies of payment schedule, after completing and signing the certificate prescribed at the foot of the certificate of issues.

(Correction Slip No. 83 date 19-3-88)

(Vitta (Lekha) Anubhag-1, File no. 4(2)/77 T.C.)

14. The Payment schedule and the certificate of issues when received from the Treasury will be examined by the drawing officer to check the identity and the amounts of the cheque entered as cashed and a certificate of agreement will be recorded in the Payment schedule over the signature of the drawing officer without, however, recording any details of the uncashed cheques or other differences therein.

15. When the drawing officer has examined the Payment schedule and recorded his certificate of agreement thereon, a separate statement will be prepared for reconciling the account of cheques issued as per "Register of Cheques Drawn" with that of cheques cashed as per the Payment schedule. This statement will also give particulars of (a) total cheques issued to the end of the month but not cashed and (b) outstanding cheques of earlier months cashed in the month. The statement will be signed by the drawing officer and a duly signed copy will be sent to the Accountant General along with the 'Monthly Account of drawals by cheque' to be

prepared as per Para 17 below. The prescribed form of reconciliation statement is attached (Form V).

16. The passed vouchers of the month against which drawals made by cheque and corresponding payees' receipts will be kept securely in a file for the time being. Early each month the vouchers of the previous month will be forwarded to the Accountant General attached to the relevant Detailed Countersigned Contingent Bills in Form 17 of the Financial Handbook, Volume V, Part I as required to accompany the "Monthly Account" in accordance with Para 17 below. A separate Contingent Bill will be prepared detailing the particulars of all sub-vouchers relating to each primary unit or detailed head of allotment subordinate to the major-head and will be signed by the drawing officer.

17. After the close of the month a consolidated monthly account will be sent to the Accountant-General U.P. consisting of the following:

(i) monthly account covering memo, giving in Part I details of all cheques drawn during the month and in Part II the total amount of contingent expenditure drawn by cheques, classified under relevant detailed heads of budget allotment, with cross reference of respective Contingent Bills accompanying and duly signed by the drawing officer. The form prescribed is attached (Form VI).

(ii) copy of statement of reconciliation between "Register of Cheques Drawn" and the Payment schedule, duly signed by the drawing officer and accompanied with a copy of Treasury Officer's certificate of total issues.

(Correction Slip No. 83 date 19-3-88)

(Vitta (Lekha) Anubhag-1, File no. 4(2)/77 T.C.)

(iii) separate detailed countersigned Contingent Bills for each subordinate classification of budget allotment giving voucher-wise details of expenditure, signed by the drawing officer cross referenced with the Part II details of the covering memo and accompanied with all pertaining vouchers and payees stamped receipts.

N.B.—The above monthly account will be sent through special messenger or despatched under registered cover so as to reach the Accountant General's Office not later than 10th of each following month.

18. The Accountant General, U.P. on receipt of the monthly accounts of the drawing officer and the Treasury will adjust the expenditure under the major and detailed heads noted on D.C. Contingent Bills and will clear the head "Departmental Cheques" under which the cheques were originally drawn.

(Head of account under which contingent expenditure is debitable)

PART II

Date and reference of despatch of monthly account to Accountant General's Office.

Detailed Classification of Contingencies.

(Detailed heads of classification as per budget may be given).

Amount

Ref. of D.C. Contingent Bill Attached
No. of Vouchers
No. of Payees Receipts

NOTE—The Position shown in Part II will be prepared in manuscript at the monthly closing of the register.

Drawing Officer

(With full designation).

FORM II

Stock-cum-Issues Register for Receipt Books and Cheque Books

Date of receipt	Book nos. (Book-wise)	Sl. no. opening and closing (Book-wise)	Initials of drawing officer	Date of issue	To whom issued	Signature in token of receipt of book	Remarks of used book no. taken with dated initial of drawing officer
-----------------	-----------------------	---	-----------------------------	---------------	----------------	---------------------------------------	--

1	2	3	4	5	6	7	8

NOTE—If ten books are received together, all the ten will be entered serially in Column 3 separately in separate lines.

FORM III

(See Chapter XXIX, Para 648)

Pass-Book or list of Cheques cashed against the account of
 (Drawing Officer)

..... (Officer).

Month and date of payment	Particulars of cheques cashed	Amount of cheque	*Initials of T.O.	Month and Date of payment	Particulars of cheques cashed	Amount of cheque	Initial of T.O.
	No. Date				No. Date		
1	2	3	4	5	6	7	8
		Rs.				Rs.	

*Each entry should be initialled after comparison with register of cheques paid (Form no. 74).

FORM IV (i) and (ii)

(i)

FORM 77-A

(See Chapter XXIX, Para 650, Financial Handbook, Volume V, Part II)

Treasury Officer's Certificate of Issues

I hereby certify that the total issues made from this Treasury on cheques drawn against accounts of Sri(Drawing Officer).....(Office), during.....19 .

Certified further that the amount for which the certificate of issues is furnished agrees with the amount debited in the Treasury accounts (Form 74) against II—cheques except a small difference of Rs. which is explained below :

(a) Rs. differences shown in the previous month since adjusted in the Treasury account in this month.

(b) Rs. under reconciliation and will be adjusted in next months accounts.

Station.....

Date.....

Treasury Officer.

(ii)

Drawing Officer's Certificate of Agreement on Pass Book

Certified that Pass Book entries of the month of..... 19..... aggregating to Rs. have been agreed with the cheques subject to differences as per the reconciliation statement.

Drawing Officer.

Date (Full designation).

FORM V

Statement of reconciliation of pass book with the register of cheque drawn

1. Difference as per line 5 of previous months reconciliation _____

statement.

2. Total amount of cheques issued during the month as per Register of cheques drawn :

(a) Amount of fresh cheques issued during the month (excluding cheques issued in lieu of old cheques). _____

(b) Deduct amount written back on account of old cheques cancelled but not renewed. _____

(c) Net total _____

(a)—(b) _____

3. Total (1)+(2) (c) _____

4. Deduct total amount of cheques encashed during the month as per T.O.'s certificate attached. _____

5. Difference showing the total amount of cheques issued but not cashed (as per details given below). _____

(a) Details of total cheques issued but not cashed to the end of the month. _____

Particulars of uncashed cheques

No.	Date	Amount
_____	_____	_____
_____	_____	_____
Total (a)		_____

(b) Details of total outstanding cheques of earlier months encashed during the month.

No.	Date	Amount
_____	_____	_____
_____	_____	_____
Total (b)		_____

FORM VI

PART I

Covering Memo of Monthly Account to Accountant General for the month of..... 19..... of the..... Drawing Officer

(Office)

Number of cheque with cheque book number	Name of payee	Amount	Detailed head under the major head of budget to which expenditure is chargeable	Remarks
1	2	3	4	5
		Rs.		
	Total			

PART II

(Head of account under which contingent expenditure of the department is debitable).

Detailed classification of contingencies.
Amount
Ref. of D.C. Contingent Bill attached.
No. of vouchers.
No. of payee Receipts.

Dated

Forwarded to the Accountant-General, U.P. (.....Section) Allahabad.

Drawing Officer.

(with full designation)

FORM VII
CASH BOOKS
(See RULE 10)

Cash Book of..... for the month of..... 19.

<i>RECEIPT SIDE</i>			<i>PAYMENT SIDE</i>						
<i>Date of Receipt</i>	<i>Number of Voucher or Receipt</i>	<i>From whom received etc.</i>	<i>Amount (Cash)</i>	<i>Classification of receipts</i>	<i>Date of payment</i>	<i>Number of voucher</i>	<i>To whom paid etc.</i>	<i>Payments</i>	
								<i>Cash</i>	<i>Bank</i>
									<i>Tr</i>
									<i>No</i>
									<i>of</i>
									<i>ch</i>
									<i>wi</i>
									<i>of</i>
									<i>ch</i>
									<i>bo</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>
			<i>Rs. p.</i>					<i>Rs p</i>	

(Correction Slip no. 19, dated 21-11-1981)

[Vitta (Lekha) Vibhag I, File no. 15 (6) - 76 J].



[See Chapter VII, paragraph 129, note I]

Formulae for the calculation of the average cost of time-scale of pay

The following formulae may be used for the calculation of the average cost of time-scale of pay:—Formula (1) is to be used in the case of gazetted appointments and formula (2) in the case of non-gazetted posts. In the cases where one grade is the channel of promotion to another grade, that is to say, where everybody in the first grade is ultimately promoted to the second grade, formula (3) may be adopted to find the average cost of appointments in the first grade. The use of formula (4) should be restricted to cases involving an elaborate scale, consisting of two or more sections with efficiency bars at one or more stages.

FORMULA (1)

$$\text{Average pay} = A+B/2+(B-A)/2[1-(R+1) \{ .014+(1-.01 R)/F-E \}]$$

FORMULA (2)

$$\text{Average pay} = A+B/2+(B-A)/2[1-(R+1) \{ .021+(1-.01 R)/F-E \}]$$

In the formulae (1) and (2)—

A = minimum pay,

B = maximum pay,

R = period of rise,

E = average age at entry in the grade, and

F = average age at retirement on superannuation pension.

This may be taken to be 58 in almost every case, unless there are special reasons to take it either at a lower or a higher figure.

FORMULA (3)

$$\text{Average pay} = (A+C)/2+(C-A)/2[1-(S+1) \{ .006+ (1-.0048)/G-E \}]$$

In formula (3)—

A = minimum pay,

C = pay just before promotion to the second,

S = Period of rise from A to C,

E = average age at entry in the first grade, and

G = average age at the time of promotion to the second grade.

NOTE—In order to find the average cost of an appointment in the junior scale of an All-India Service, this formula should be used and that such proportion of overseas pay should be added to the minimum basic pay, as well as to the basic pay just before promotion to the senior scale, as the number of persons drawing overseas pay in the junior scale bears to the total number of persons in that scale.

FORMULA (4)

Average pay = $\frac{1}{2} (A+W1B1+W2B2+X1C1+X2C2)$.

Where

A = the initial pay of the scale.

B1B2 = the maximum pay of the different sections of the scale, such as the ordinary scale, the scale for passed clerks.

W1W2 = the proportion of the establishment which would normally reach the maximum of B2 respectively.

C1C2 = the pay at the different efficiency bars, and

X1, X2 = the proportion of the establishment which would normally be detained at C1, respectively.



APPENDIX IX

[See Chapter III and VIII, paragraphs 85 and 189]

Inter-departmental transfers and adjustments between
Governments

The following directions have been issued by the Auditor-General under section 168 of the Government of India Act, 1935, to regulate the conditions under which a department of a Government may make charges for services rendered or articles supplied by it and the procedure to be observed in recording such charges in the accounts of the Government concerned.

In these directions—

"Government" means the Central Government (or when Part II of the Government of India Act, 1935, comes into force, the Federal Government) or the Government of a Governor's State as the circumstances may require, and includes the Government of Coorg : and "Act" means the Government of India Act, 1935.

(a) His Majesty's Representative for the exercise of the function of the Government in its relations with Indian States and (b) the Federal Railway Authority when it is constituted, are to be regarded as separate governments for the purpose of these directions. The department controlled by His Majesty's Representative for the exercise of the functions of the Government in its relations with Indian States shall be referred to herein as the Government Representative's Department.

I—Adjustment between Governments

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

Instructions of the State Government

The following convention has been adopted, on a mutual basis, between the Uttar Pradesh Government and the Governments of Bengal, Punjab and Orissa :

(1) When an officer serving under one Government is summoned to give evidence in a court of justice under another Government regarding facts of which he has official knowledge in cases in which Government is a party, the charge on account of his travelling allowance will be borne by the employing Government at its own rates and will not be passed on to the Government under whose jurisdiction the court is situated. But in cases in which Government is not a party, the officer will be paid by the Court according to its rules and draw no other travelling allowance from the employing Government.

(2) Where a Government requisitions the services of an officer of a Commercial Department as a witness, or any other officer as a technical or expert witness, the pay of the officer concerned for the period of his absence from his headquarters

and the travelling allowance and other expenses due to him will be borne by the requisitioning Government. The travelling allowance in such a case will be regulated by the rules of the Government to which the officer belongs. The charges will, in the first instance, be borne by the latter Government and will be passed on, after necessary audit, to the requisitioning Government. For the purpose of this convention the expert and technical witnesses referred to above will be those mentioned in section 45 of the Indian Evidence Act.

2. The following arrangement has been agreed upon between the Government of India and the State Government, with the concurrence of the Auditor General regarding incidence of losses :

In general, any losses sustained by the Central Government through the negligence or culpability of the staff paid for by the State Government, and vice versa, must be borne as they occur, that is, by the Central Government if the loss occurs in connexion with Central transactions and by the State Government, if it is on arrangement, would bear the loss. For this purpose recoveries made indirectly, e.g., by deduction of pay or otherwise, from the persons responsible for a loss, the entire amount recovered should be credited to the Government who, under the above arrangement, would bear the loss. For this purpose recoveries made indirectly, e.g., by stoppage of increment or promotion as a measure of punishment, should not be treated as recoveries made in cash. A copy of the orders regarding the action taken against the persons responsible for the loss should be communicated by the Government which pays for the staff to the Government which bears the loss.

APPENDIX—IX RULE-2

Substitute the following for the Rule 2 under sub-head I—Adjustment between Governments.

2. In the case of transaction between two Governments, the following procedure shall be adopted—

(1) In all cases of claims for an amount not exceeding Rs. 1,000, in each case, no monetary settlement will be resorted to. However, in respect of the following claims monetary settlement should be made irrespective of the amount :—

(i) claims relating to commercial departments/undertakings of Government, which are require to work to a financial result, for services rendered or supplies made to or by them; and

(ii) Incidence of charges, viz. leave salary, pension, etc. arising out of inter-Governmental deputations of Individual Governments servants, which will continue to be regulated by the Rules laid down in Appendix C-B to Account Code, Volume 1.

(2) For transactions above the limit of Rs. 1,000 and where, the supplies/services are to be for irrespective of any monetary limit, the settlement will be made through cheques Bank drafts by the supplied Government. The procedure to be followed for making the monetary settlement in these cases, (i) between the State Governments inter-se the, (ii) in respect of supplies services to a Central Government Department will be as indicated below :-

(i) Between the State Governments inter-se, the concerned officer of the Government in respect of the supplies or services will present a bill at the Treasury for the cost of services or supplies, along with the accepted invoice and requisition for a bank draft in favour of the officer concerned in the supplying Government and remit the bank draft so obtained to the latter who will present it at the Treasury for encashment and crediting to the proper head or account.

(ii) Between a State Government and Central Government Department (including Defence, Railway and Posts and Telegraphs Departments, besides Civil).

The Department of the Central Government which receive the supplies/services will present a bill alongwith the accepted invoice to its own Accounts Officer concerned, who will make the payment by cheques/bank drafts drawn in favour of the officer concerned of the supplying Government in settlement of its claims.

In the reverse case of supplies/services rendered by a Central Government Department, the cheques/bank drafts received by it from the supplied Government will be presented by it to its Accounts Officer for encashment and credit to the proper head of account. In case the departmental officer is himself in account with a branch of the bank, the cheque/bank draft will be remitted by him to the bank with Chalan showing particulars of the Head of Account, for credit to Government account.

3. The Union Territory Governments will also allow the procedure indicated above as may be applicable to them for settlement of their inter-Government transactions arising out of services rendered or supplies made by/to them.

C. S. No. 94 File No. 15(5)-79

Vitta (Lekha) Anubhag-1, Dated Lucknow, January 11, 1990.

3. Subject to any subsequent arrangement that may be settled between the Governor General in Council (or Federal Government), and the Government Representative, a Service Department of the Central (or Federal) Government shall not ordinarily charge the Government Representative for any supplies or services for which under the rules on the subject it would not charge another Service Department of that Government nor shall a Service Department be charged by the Government Representative for such supplies or services, provided that

adjustments may be made between the accounts of the Government Representative and the Central (or Federal) Government in cases in which demand of the Government Representative under section 145 provides for the payment of sums to the Central Government or for recovery of sums there from in connexion with charges which are common but not separable. The amount of any charge to be regulated by the agreement reached between the Government Representative and the Central Government will be communicated to the Accounts Officers concerned. Departmental charges shall not be recovered in respect of works executed by the Central Public Works Department for the Government Representative and included in the demand under section 145.

Rule 3 above deleted vide C. S. no. 94 dated 11-01-1990

II—Adjustments with outside bodies

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

Orders of the State Government

Claims for petty amounts should not ordinarily be raised—see also the note under ruling no. (2) in Appendix X and rule (8) of Appendix V of the Public Works Account Rules, Volume VI of the Handbook.

III—Inter-departmental adjustments

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

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

Examples of the first class are :

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

Examples of the second class are :

The departments of Survey, Government Printing and Stationery, Public Works, Indian Stores.

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

NOTE—Government has the power in respect of these directions to decide whether a particular department or particular activities of a department shall be regarded as a commercial department or under-taking. A list of departments and undertaking at present recognized by Government as commercial is given in the annexure to these directions.

Orders of the State Government

The Government Press is a commercial department for the purpose of printing work done and for the supply of calendar pads and date cases and should raise debits against other departments of the Government therefor.

Irrigation Department is a commercial department for the purpose of levying percentage charges at the rates approved for the purpose on all works undertaken by it on behalf of other departments of Government or vice-versa.

6. Save as expressly provided by these directions a service department shall not make charges against another department for services or supplies which fall within the class of duties for which the former department is constituted.

The following exceptions to the above direction have been authorized :

(a) The Forest Department may charge any other department for vegetable, animal or mineral products extracted from a forest area.

(b) Payment must ordinarily be made for convict labour as in the case of that supplied to the Public Works and other departments of Government but no charge is made for convict labour in the case of works undertaken by the Public Works Department which are treated as Jail Works.

(c) The cost of additional Police Guards supplied to an irrigation or other project while under construction may be charged to the project concerned.

7. A commercial department or undertaking shall ordinarily charge and be charged for any supplies and services made or rendered, to or by other departments of Government.

This direction may be applied to particular units or particular activities of any department even though the department as a whole may not be a commercial department. Such a unit or activity shall ordinarily charge for its services or its supplies to, and may likewise be charged by, either the department of which it forms part or any other department.

NOTES—(1) Save as otherwise provided in these directions, service rendered by a Service Department falling under clause A(a) of paragraph 5 in the normal discharge of its function shall not be regarded as service rendered for the purpose of the above direction.

(2) The supply of residential accommodation by one department to the employees of another shall not for the purposes of these directions be held to constitute a service rendered. In all such cases, the rent charged for residential accommodations will be the rent recoverable under the rules for the time being in force from the persons actually using such accommodation.

(3) (A) In the case of transfer to or from a Commercial Department other than the Defence Department, the following charges shall be made—

(a) no charge where the land is borne in the books at no value, and

(b) book value or market value, whichever is less, where the land is valued in the books.

(B) In the case of transfers to or from the Defence Department, the following charges shall be made—

(a) half market value where the land is borne on the books at no value, and

(b) book value or market value, whichever is less, subject to a minimum of half market value, where the land is valued in the books.

(4) When a Government building is let out to a commercial department or undertaking for official purposes rent will be charged under the rules for the time being in force except that the following addition will be made for department charges :

(a) If the building has been purchased through the agency of the Public Works Department, 3 per cent of the capital value of the building or space occupied plus full departmental charges on any subsequent additions and alterations to the building.

(b) If the building has been erected by the Public Works Department, full departmental charges.

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

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

(2) When a special officer is employed for the acquisition of land for any department, the expenditure on pay, allowances, etc. of the special officer and his establishment and any expenditure on contingencies is chargeable to that department as part of the cost of land, When the land taken up by a civil officer, not specially employed for the work only special charges incurred in connexion with the acquisition of the land on establishment contingencies, etc. are borne by the department for which the land is acquired.

Orders of the State Government

The Government have fixed Rs. 50 as the monetary limit up to which no debits should be raised by one department of the Government against the order under the above direction.

"Orders of the State Government" below Rule 8 deleted vide C. S. no. 94 dated 11-01-1990

9. Without prejudice to the general principle contained in paragraph 6, the Defence Services shall in respect of inter-departmental transactions charge and be charged for services rendered and supplies made to or by other departments, unless in particular cases or classes of cases Government in consultation with the Auditor-General have decided that the inter-departmental adjustment would be unsuitable and undesirable.

NOTE—The Defence Services are not required to pay rent for office accommodation supplied by the Public Works Department in Central buildings in any station in India, nor is rent charged for buildings of the Defence Services in any station in India occupied by departments of the Central Government other than those falling Under clause B of paragraph 5.

Rule 9 and Note below Rule 9 deleted vide C. S. no. 94 dated 11-01-1990

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

Examples—Jail Manufacture, Survey map-publishing, Printing, (Publishing Department), Mint (Miscellaneous service other than coinage).

11. A branch of a department constituted for the subsidiary service of that department but employed to render similar service to another department, may charge that other department, e.g.—

Work Shops of a department, Mathematical Instrument office, Dock-yards.

Orders of the State Government

The cost of lymph supplied from the Government Vaccine Depot, Patwa Dangar, to other departments of the Government is charged for under this rule.

12. A regularly organized store branch of a department should ordinarily charge any other department for supplies made but petty and casual supplies of stores may, if the supplying department consents, be made without payment.

13. Notwithstanding anything contained in these directions, a Government may, for special reasons which shall be recorded and communicated to the Accountant General, permit inter-departmental adjustment in any case where such adjustment may be considered necessary in the interests of economy or of Departmental control of expenditure.

NOTE—Accountant General means the head of an office of accounts keeping the accounts of the Central (or Federal) Government or of a State, by whatever designation he may be called.

Section IV—General

14. Where under these directions payment is required to be made by one department of a Government to another, such payment may, if the case so requires or if otherwise deemed necessary, include adequate charges for supervision or other indirect expenditure connected with the service or supply for which payment is made.

Orders of the State Government

1. In the case of supplies made by one jail to another situated in Uttar Pradesh the cost of prison labour and profit will not be charged but only of raw materials.

2. In calculating the issue price of goods manufactured or fees for services rendered, account should be taken of pensionary charges of the establishment directly or indirectly concerned. In the case of departments which are not debited in the regular accounts with the pensionary charges, a proforma debit of pensionary charges should be made in the estimate of over head charges and manufacturing cost. The following charges should be taken into account :

(a) (i) Cost of pensionable establishment directly charged on manufacture or rendering service.

(ii) Share of cost of pensionable establishment indirectly engaged on same.

(b) Cost of non-pensionable establishment.

(c) For cost of pensions, a percentage in (a) above at the following rates:

(i) Officers of the I.C.S.—25 per cent;

(ii) Officers of All-India services (other than the I.C.S. and corresponding centre service)—3/16th;

(iii) Other Officers in superior service—1/6th.

(iv) Menials—1/16th.

15. Payment of amounts due by one department of Government to another shall ordinary be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

Substitute the following for Rule 15—

15. Payment of amounts due by one department to another shall be made by transfer credit and the following procedure shall be followed —

Inter-Departmental adjustments (which the same Government) —

(a) The practice of commercial departments or commercial undertakings which work to financial result, charging or being charged for supplies made or services rendered, will continue. Such of the Commercial departments or undertakings as are authorised to draw cheques would settle the claims in respect of the services rendered or supplies made to it through cheques. The amounts due to such commercial departments or undertaking from other departments should be settled through bank drafts.

(b) Where the commercial departments or undertakings are not vested with cheque drawing powers, the departmental officer of the supplied department will present a Bill at the Treasury for the cost of supplies or services along with the accepted invoice of challans in quadruplicate indicating the designation of the supplying officer, invoice number and the heads of account to which the amount claimed is to be paid by transfer credit. The Treasury Officer will check the head of classification noted in the challans with that noted by the Supplying Officer in the invoice and pass the bill for payment by transfer credit to the above head of account, debiting the amount to the head indicated in the bill by the supplied officer. After the adjustment the Treasury Officer will retain the original copy of the challan and send the duplicate and triplicate copy to the supplied officer who will keep one for his office record and send the other to the supplying officer. The fourth copy will be sent by the Treasury Officer to the Accountant-General along with the paid bill.

(i) The first copy of the challan should bear the word "Treasury Copy" the second copy "Supplied Officer's Copy" the third copy "Supplying Officer's Copy" and fourth copy "Accountant-General's Copy". The words "By Transfer Adjustment" should also be indicated in each of the copies of the challan. The adjustment bill will be in a green colour so as to immediately distinguish it from a bill presented for payment of cash.

(ii) The departmental officer should present the adjustment bill in the treasury without any delay. The supplying department will be responsible for realising the credit by ensuring that the supplied Officer presents the bill for adjustment without any delay. Any delay in presenting the bill for adjustment should be brought to the notice of Government in Finance Department by the supplying department. The supplied department will be responsible for getting the adequate appropriation in time to make payment to the supplying department. It will be the responsibility of the supplied departments to reconcile the departmental figures with the figures in the treasury accounts every month to ensure that all adjustment bills prepared by the department have been included in the Treasury accounts.

(iii) The Treasury Officers should treat the adjustment bills on par with bills for cash payment and take prompt action to carry out adjustments in the accounts within seven days of their receipt of the adjustment bills in the Treasuries.

(c) In case of transactions between two service departments of the Government where manufacturing or production or supply of articles or repair operations are involved and where existing principles require monetary settlement, no claim shall be raised if the cost of the service rendered or supplies made is Rs. 250 or less in each case. However, if the cost of the service or supplies exceeds Rs. 250 in each case, the transaction should be settled in the manner indicated (b) above.

(d) In other cases, no monetary or accounting settlement should be resorted to for services rendered or supplies made as between two service departments where manufacturing or production or supply of articles or repair operations are not involved except where some fees are levied under a particular enactment. In the latter case settlement should be made either in cash or through bank draft.

(e) The works and Forest Departments and other Departments, if any, vested with cheque drawing powers will settle the claim through cheques.

C. S. No. 94 File No. 15(5)-79

Vitta (Lekha) Anubhag-1, Dated Lucknow, January 11, 1990.

Orders of the State Government

1. The Cost of articles supplied by the engineering branch of the Agriculture Department is payable in Cash or by Bank Draft.
2. Fees for inspection Government boilers up to Rs. 100 are payable by Treasury chalang; while amounts exceeding this sum should be adjusted by book transfer.
3. Payments for Reuter's and India News Agency telegrams should be made by cheques drawn on the Reserve Bank of India, Calcutta, in favour of the Accounts Officer, Telegraph Check Office, or by demand draft at par marked 'On Government Account.'
4. Payments for the cost of inland service telegram from books should be made in cash or by cheque drawn on the Reserve Bank of India, Calcutta,, in favour of the Accounts Officer, Telegraph Check office, or by demand draft at par marked "On Government Account."
5. Claims on account of rents and maintenance of telegraph wires leased to the Public Works Department and of telegraph instruments, etc., supplied to that department are not adjusted by book transfer. Half-yearly bills for the periods ending on the 30th June and 31st December, supported by details such as the total amount of the pensionary bill and particulars of the fresh charges working up to the total of the new bill, are presented to the Accounts Officer concerned, by the Deputy Accountant General, Indian Posts and Telegraphs Department (Telegraph Branch). The amount of these bills should be accepted in full, subject to readjustment later, if necessary on verification of the details in correspondence with the Officers of the Public Works Department concerned, and should be paid by means of non-negotiable bank draft on the Reserve Bank of India in favour of the Deputy Accountant General, Indian Posts and Telegraphs Department (Telegraph Branch), Calcutta.

The debits appearing in the Bank account should be treated as Public Works Remittances and adjusted in the manner laid down in Article 692, Audit Code. Where the payment has to be made by an accounts officer he will have the option of paying by cheque or bank draft as may appear to him convenient.

6. The use of Railway Credit Note and Warrant Forms being premissible only on payment of the prescribed commission, it is now open to departmental authorities to tender payment for railway freights and fares in cash.

7. The price of the cement supplied by the Government Cement Factory, Churk, Mirzapur, to the various departments of the State Government shall be paid by cheque or by Bank Draft.

Orders of the State Government

16. These directions have received the concurrence of the Government Representative in so far as the transactions affect his department.

17. Any question of doubt or dispute arising in connexion with the interpretation of these directions may be decided by the Comptroller and Auditor General of India, with the approval of the President.

ANNEXURE

List departments and undertakings at present recognized by Government as Commercial (vide note under Direction 5)

(The list does not purport to be exhaustive and may be modified by Government where necessary in consultation with the Accountant General).

Uttar Pradesh Government

1. Irrigation, Navigation, Embankment, and Drainage Works for which capital and revenue accounts are kept, including Hydro-Electric Schemes.

2. The Uttar Pradesh Arts and Crafts Emporium.

3. (Deleted).

4. Government Roadways.

5. Government Roadways Central Workshop, Kanpur.

6. Kanpur Electric Supply Administration.

7. Other Thermal and Diesel Electric Supply Schemes.
8. Central Dairy Farm, Aligarh.
9. Tailoring Factory at the Criminal Tribes Settlement, Kalyanpur, District Kanpur.
10. Government Precision Instrument Factory, Lucknow.
11. Government Cement Factory, Churk, Mirzapur.
12. Government Workshops of the Irrigation Department at Roorkee, Bareilly, Meerut and Jhansi.
13. Fruit Processing Factory, Ramgarh.
14. Vibhuti Glass Factory, Ramnagar, Varanasi.
15. The following activities of all the State Live-stock-cum-Agricultural Farms :
 - (i) Production of all agricultural crops;
 - (ii) Poultry sections at Babugarh, Bharari and Manjhara Farms;
 - (iii) Sheep sections at Babugarh, Madhuri-Kund and Bharai Farms.

APPENDIX X

[See Chapter VIII, paragraph 193]

MISCELLANEOUS RULINGS

Advertising charges

1. Charges on account of advertisements require the sanction of the countersigning officer or the head of the department.

Books, news papers and publications

2. Rules on the purchase of books, newspapers and other publications required for the Government use will be found in chapter LXVIII of the Manual of Government Orders.

NOTE—No debits should be raised or credits afforded for transactions with the Central Government, Madhya Pradesh, Assam, Bihar, Orissa and Bengal in connexion with the supply of priced publications to them when the amount of a

single Voucher does not exceed twenty five paise. In the case of the Central and the Madhya Pradesh Government however, this arrangement is subject to the exception that it will not be applicable to those publications for which annual subscription is fixed (e.g. corrections to Code, rules, etc. when a fixed deposit is entertained annually (e.g. regular supply of new Acts).

3. [Deleted].

Commission to banks

4. Commission to banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on famine relief works, such charges may be allowed, but only when the arrangements have been sanctioned by the Government ; such sanction will be accorded only when no more economical arrangements can be made, and the particular method proposed is otherwise free from objection.

Compensation for accidental loss of property of Government servants

5. Government cannot guarantee officers against any loss which they may suffer while in their service, and compensation should not be given to public officers for accidental losses of their property. All cases in which it is proposed to grant compensation to civil officers for the accidental loss of their property, should be referred to the Uttar Pradesh Government in the administrative department concerned, who will consult the Finance Department in due course. Compensation will not ordinarily be granted to an officer for any loss to his property, which is caused by an act of God, as, e.g. earthquake, floods, etc. or which is due to an ordinary everyday accident, which may occur to any citizen, e.g., loss by theft, or as the result of a railway accident, fire, etc. The mere fact that, at the time of the accident, the officer is technically on duty or is living in Government quarters in which he is forced to reside for the performance of his duties, will not be considered as a sufficient ground for the grant of compensation.

Conveyance Hire

6. When a Government servant is despatched on duty to a place at some distance from his office, or on urgent business to a place in the neighbourhood of an office, or is summoned to his office by a special order of Superior officer outside the ordinary hours of duty, the expenditure involved may be paid by Government and charged to contingencies, provided ;

(a) that the head of the office certifies that the expenditure was actually incurred, was unavoidable, and within the scheduled scale of charges for the conveyance used;

(b) that the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and that he does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

The certificate is not, however, necessary, when a Government servant carries records or dak as the actual charges incurred for the journey represent the cost of transmitting records and is debited to the head "carriage of records."

NOTE—Any amount which can, however, be drawn as travelling allowance under the rules in the travelling allowance rules, e.g. railway fares of peons carrying dak, should be drawn as such on travelling-allowance bills with the usual details.

Discount on cheques

7. Superintendent of district and central jails, and Government servants of such other commercial departments as are in the same position as the Jail department in regard to their transaction with the public, are authorized to incur unavoidable charges on account of discount to be paid on cheques received from the public in payment of the value of articles supplied.

8. Claims for refund of excess duty or for recovery of duty short levied on account of customs on Government stores should not be made at all if the amount involved is less than five rupees.

9. [Deleted].

Fixtures and Furniture

10. Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures including, when necessary, record racks, shelves, punkhas, etc. but the repairs of these fixtures, except in the general repairs of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill. The repair of furniture, where supplied by the Public Works Department for new office buildings under the orders of the Government, will be similarly charged.

Furniture

11. Portraits of distinguished Government servants may be regarded as furniture, and expenditure on this account may therefore be sanctioned within reasonable limits and with due regard to the status of the Government servant.

Garden charges

12. District Magistrates have been authorized to purchase for the public gardens in their charge well gear and other articles ordinarily required in gardening.

Hot weather charges

13. Charges on account of hot weather establishment and fittings may be incurred like other contingent expenditure subject to the provisions of paragraph 154 of this handbook.

Jail supplies and Police clothing

14. Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

15. [Deleted].

Liveries and warm clothing*

16. Lists showing the classes of employees for whom liveries or warm clothing may be supplied, the frequency of supply and the maximum cost permissible will be found in Appendix 35 of the Manual of Government Orders.

Heads of offices who are authorized to incur charges on this account should draw them in the special form of contingent bill prescribed for the purpose which should show the full details of the number of articles and the rates at which paid for, the total charges on account of each livery or each set of liveries and the date of last supply in a form which will enable the Accountant General to check the expenditure.

Charges for clothing and other articles for supply to class IV employees should be supported by a certificate to the effect that the incumbents of the posts held by the class IV employees for whom clothing, etc., are charged have not been supplied with them during previous months (according to the prescribed life of the clothing, etc. charged for).

Medical stores

17. The chemical Examiner has been permitted to purchase in India all medical stores required by him, within the budget allotment granted for the purpose.

18. [Deleted].

Nazul Contingent Charges

19. Commissioners are empowered to sanction expenditure on items of the kind noted below in connection with nazul properties under their control, subject to the budget provision for nazul contingencies not being exceeded and on the understanding that any sanction so given will be restricted to articles obtainable in the market :

Carts.

Implements required for the use in public garden including buckets and ropes, and materials required for their manufacture.

NOTE—In the case of nazul properties at Faizabad, this power will be exercised by the Deputy Commissioner, Faizabad.

*The belt and badge ordinarily worn by peons are not included in the term "livetry" and the charge on that account should be incurred against the provision for "other contingencies."

Police clothing

20. See rule 14—Jail supplies and police clothing.

21. I—Postage charges—(a) Payment for postal commission on money orders and value payable parcels can be passed as ordinary contingent charges, unless in any case, the Accountant General considers it necessary to require the sanction of the Government.

(b) No charges shall be entered in any contingent bill for any postage labels other than service postage labels, except in the case of postage stamps require for letters or other articles to be sent to foreign countries.

(c) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(d) Ordinary parcels and letters from a subordinate officer to headquarters should be sent as a rule by post; exceptions are where the packages are heavy, or letters are urgent. Special arrangements may be made for the dak of Government servants on tour.

II—Telegram charges—(e) Service postage stamps only shall be used in payment of telegrams despatched on public service, whether sent from Government or railway telegraph offices.

NOTE—Telegraph offices are required to show in a receipt for a State telegram the amount paid for it in service stamps and also to write prominently on the receipt the word "State."

(f) If a Government servant is compelled to send a telegram at a time when he is temporarily without service stamps he should pay for it in cash, and the receipt granted to him will state the value of the telegram but will not bear on it the word "State." The value of such telegrams, as are paid for in cash, may subsequently be recovered from Government, a certificate signed by the Head of the Office that the telegram was sent on State service and that cash payment was unavoidable being attached to the voucher concerned.

(g) State messages may be classed as "express" or "ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of Government servants, who should also bear in mind the necessity for keeping expenditure as low as possible :

(1) A telegram should not be sent where a letter would serve the same purpose equally well.

(2) State telegrams should, as a rule, be sent in the ordinary class.

(3) Messages should be classed as express only :

(a) in cases of great emergency;

(b) in cases where the despatching Government servant knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

(4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible, and mere auxiliary or connective words can obviously be filled in by the receiver, should be omitted.

(h) Books of telegram forms required for official use may be obtained from the local telegraph offices on payment for every book with counterfoils or without counterfoils.

(i) If a Government servant asks for repetition of a telegram received by him in his official capacity he shall not be required to pay any transmission charge in the first instance. If, however, the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.

Printing and Binding

22. Rules on the subject of printing and binding will be found in Chapter LXVI of the Manual of Government Orders.

Recurring Charges

23. Charges on account of cart hire drawn by Government servants of the Public Works Department should not be treated as recurring as Government is not bound beyond a single payment.

Rent

24. (a) The rent of any land or building occupied for Government purposes shall be paid by the Government office or department occupying it, and recorded in the Government accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the local officer as defined in paragraph 263, that a suitable State Government building was not available for the purpose required.

(b) This rule does not authorize payments or adjustments between departments.

(c) Contingent bills preferring claims for rents, electricity and other connected charge incurred on account of the hire of private buildings for accommodation of Government offices, etc. should be accompanied by the following certificate signed by the disbursing officer :

"Certified that the amount drawn on account of rent, rates and taxes in contingent bill no.....dated....., was actually paid to the parties concerned and that—

(i) No portion of the building for which the expenditure was incurred was utilized for residential or other purposes during the period for which the charges were paid.

(ii) the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the undermentioned Government servants from whom it was due" :

Provided that in the case of drawing and disbursing officers who do not find it possible to furnish the first portion of the certificate prescribed above due to the fact, that the imprest amounts held by them are less than the monthly rate of contingent expenditure on rent, rates and taxes, etc., required to be paid by them to different parties, the following certificate should be furnished in lieu of the first portion of the certificate prescribed above :

"Certified that—

(a) the amounts drawn on account of rent, rates and taxes, etc. in the previous contingent bill no....., dated.....have actually been paid to the parties concerned; and that

(b) the amount drawn in this bill will be paid to the parties on realization."

NOTE—Hire of private building for use as an office or workshop—

When it is found necessary to hire a private building for the use of an office or workshop a lease should invariably be executed in form no. 30-H.

Formal lease need not, however, be executed for buildings which are hired in the following cases :

(1) By the Agriculture Department for stores purposes up to a rental of Rs. 12 per mensem.

(2) By the Forest Department for storing seeds required in connexion with rural development work provided the rent of the building in each case does not exceed Rs. 12 per mensem.

(3) For use as offices and dispensaries for rural development work.

(4) By the Public Health Engineering Department, for store purposes up to a rental of Rs. 12 per mensem.

(5) For use as godowns in the Tube-well Divisions of the Irrigation Department upto rental of Rs. 12 p.m.

(6) For storing seeds in the Tarai and Bhabar Government Estate, up to rental of Rs. 12 p.m.

Rewards—Police Department

25. See Chapter XXX of the Police Regulations.

[Scales (Country)]

26. Country scales are good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

Section-writing and Copying

27. No charge may be made on account of the employment of a person who is not in the service of the Government for section-writing, i.e. for copying manuscript by

piece-work, without the previous sanction of the authority who can sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

NOTE—Heads of departments, including in this term district officer and district and Sessions judges are empowered to sanction such charges within budget limits subject to the condition that each sanction accorded shall specify the number of men the number of words to be copied per rupee and the rate for tabular work, and that the maximum rates payable shall be Re. 1 per 1,500 words.

Stationery, rubber stamps and other miscellaneous contingencies

28. Rules for the purchase of stationery will be found in the Printing and Stationery Manual.

The powers of District Magistrates to incur certain expenditure relating to the establishments of honorary and bench magistrates are contained in paragraph 483 of the Manual of Government Orders.

Taxes

29. See paragraph 165, exception.

Taxes, Municipal and Cantonment

30. (a) As a general rule, municipal rates and taxes on non-residential buildings paid by or passed on to a department occupying the whole or part of the building is charged to contingencies of the department concerned. Where, however, the whole or part of the tax is paid by the Public Works Department, or by a civil department as the department in administrative control of the building, the payments may be charged to the maintenance estimate of the building concerned or debited to the sub-head 'other charges' under 'works' respectively.

NOTE—In the case of non-residential buildings, which are under the administrative control of civil departments, but are maintained by the Public Works Department, the taxes shall be paid by the Public Works Department and the charge debited to the provision for the maintenance of the buildings in the Public Works Department budget.

(b) Taxes on non-residential buildings, if paid by a department nominated by Government in this behalf and not passed on to the occupying department, are charged to sub-head "Rent, Rates and Taxes."

(c) Taxes on residential buildings if payable by Government, whether the buildings are under the administrative control of the Public Works Department or any other civil department, are charged to the maintenance estimate of the buildings concerned or debited to the sub-head 'other charges' under 'Works' respectively.

NOTES—(1) In cases where the whole or any portion of the taxes, which under the local rule or custom are ordinarily leviable from the tenant, is paid by a department, other than the department in administrative control of the building the charge may be treated as contingent expenditure of the paying department.

(2) In the case of water-tax in respect of Government residential building which is occupied on rent or free of rent, the tax is paid by Government in the first instance and recovered afterwards from the government servant occupying the building. The entire tax is paid in full by Government to the municipality or the local body concerned and debited to the head '283—Housing—C—Government Residential building-maintenance and repairs-Rents Rates and Taxes-water Tax, The recovery of tax from the Government servant should be made along with the rent at a monthly rate of one-twelfth of the amount payable in a year by the Government and the amount should be credited direct to revenue under the head '083—Housing Receipts from Government Residential Buildings—Rent/ Licence Fee—Water Tax, Demands for recovery of water-tax should be drawn up in Form no. 3, "Statement of rent recoverable in, cash or by deduction from pay bills, but it should be shown quite separately from the rent of the buildings.

(Correction Slip No. 8, dated 10-5-1983).

[Vitta (Lekha) Anubhag-1, File no. 15(3)-1979]

(3) When a Government residence is allotted to several Government servants in quarters either on rent or rent-free or when a Government building is used only partly as a residence, the share of water-tax to be paid by each Government servant should be determined in the following manner :

(a) In the case of a building occupied by more than one Government servant as residence the water rate and excess water rate assessed on the whole building will be payable by the Government servants in proportion to the standard rent of the part of the building occupied by each whether the building is rent-free or not ;

(b) In the case of a building used partly as residence and partly for other purposes, the distribution of the water rate and excess water rate assessed on the whole building will be made in proportion to the plinth areas of the residential and non-

residential portions. If, however, the residential portion is occupied by more than one Government servant, the share allotted to the residential part of the building will be distributed between the Government servants concerned in accordance with clause (a) above.

Tents

31. Rules regarding the supply of tents to Government officers will be found in Chapter XVIII of the Manual of Government Orders.

Thermantidotes

32. The previous sanction of Government is required to the purchase of office thermantidotes : such sanction will only be given for special reasons.

33. [Deleted].

Typewriters

34. Rules regarding the purchase of typewriters will be found in Chapter IV of the Printing and Stationery Manual.

Umbrellas

35. Umbrellas are not ordinarily provided for chaprasis and orderlies in the plains at Government expense, but they may be allowed in a limited number in those offices in which peons have to take records outside the office during the rainy season. (Also see rule 39).

X-ray examination

36. (1) (a) The X-ray examination and treatment of every Government servant in whose case the Chief Medical Officer of the district in which the Government servant resides, certifies that such examination and/or treatment is necessary, shall be done free of charge at the hospitals maintained or aided out of State funds in the State. The fee, if any, payable at other hospitals in the State for such examination and/or treatment will be paid by Government in all cases.

(b) The fee payable for X-ray examination and/or treatment does not include any fee charged by a hospital for accommodation, diet, nursing or any other examination and/or treatment other than X-ray examination and/or treatment.

(c) If any fee is payable to a non-Government or non-aided hospital in accordance with clause (1) above, the authorities of the hospital should send the bill for each

examination and/or treatment to the Chief Medical Officer who referred the case to it. The Chief Medical Officer shall scrutinize the bill and countersign it if he considers it to be in order. He will then send it to the Director of Medical and Health Services, who will forward it to Government for sanctioning its payment out of State revenues.

(d) Hospitals receiving grants-in-aid from Government shall not be reimbursed by Government of any charges on account free X-ray examination and/or treatment of Government servants.

(e) Cases in which, in accordance with the above rules, any fee has to be paid to any non-Government non-aided hospital, the charge will be debited to the head "38—Medical—A—Medical Establishment—Contingencies—Contract."

(2) The cost of treatment provided this does not exceed Rs. 4 per mensem at the MacLaren Leper Hospital, Dehra Dun, of Government servants in receipt of pay not exceeding Rs. 165 per mensem who suffer from leprosy will also be met from the contingencies of the officer under whom the Government servant is serving.

(3) Similarly, fees for special treatment or the extraction of teeth in urgent cases of Government servants, if sanctioned by the Government in the administrative department, will be met from the contingencies of the officer under whom the Government servant is serving.

NOTE—The cost of dentures will not be paid by the Government under the above rule.

Furniture

37. (a) Only articles which are indisputably intended for office use may be purchased from Government funds; furniture of descriptions required by officers for personal convenience should not be charged to the Government account. Only such furniture should be purchased in a year as is required either to replace condemned articles or to meet the extra demand necessitated by an addition to the staff or otherwise, the purchase of expensive and ornamental articles of furniture, where cheaper articles would equally serve the purpose, is strictly prohibited and any unnecessary outlay on such purchases will be recoverable from the official who ordered the purchase. The procedure for purchase prescribed in the Stores Purchase Rules should be strictly followed and the purchase of locally made articles, not prescribed in those rules should be stopped. Ordinary repairs to furniture should be carried out not more than once a year and the repairing of damaged articles including recaning of chairs, should not be carried out more than once in a quarter and not till the articles have been inspected by the officer-in-charge. Unnecessary furniture should not be purchased to avoid the lapse of grants.

Applications for reappropriation of funds, or for additional grants for the purchase of furniture should not be sanctioned except for very special reasons.

(b) The general principles laid down in the above sub-paragraph apply to camp furniture also. The purchase of camp furniture out of Government funds should be strictly confined to the articles enumerated in the list given below. Officers incurring expenditure on this account should in no case buy the articles specified in the list in greater number than is necessary. Officers purchasing for camp use articles not included in the list given below are liable to make good the cost to Government.

List of articles, purchase of which from Government funds is permissible

- (1) Tables for office use.
- (2) Small tables or teapoys.
- (3) Bookshelves or racks.
- (4) Travelling cases for books.
- (5) Chairs (office).
- (6) Stationery cases.
- (7) Boxes for files, stationery and miscellaneous items.
- (8) Baize table covers.
- (9) Kajawas, Salitahs and camel trunks where camels are used (for conveyance of Government property).
- (10) Dak sacks.
- (11) Despatch boxes.
- (12) Waterproof sheets (in the hills only for the use of coolies or ponies employed on Government work).
- (13) Hand-lanterns (hand-lanterns do not include special makes of lanterns but refer to ordinary lanterns such as popular hurricane lanterns).
- (14) Petromax lanterns for officers who have specially been permitted by Government to use them vide G.O. no. 529/III—1940, dated July 9, 1940.
- (15) Angethis (in the hill districts only).

(16) Ironwater-vessels (gagras or baltis).

NOTES—(1) The principle is that officers should, as a rule, use in their residence only such furniture as is essentially intended for office use governs also the existing stocks of furniture and articles not included in the above list which were purchased at the expense of Government before such purchase was forbidden by G.O. no. 908/ XVIII-400, dated April 26, 1923. It is the duty of the Heads of Departments to elaborate and enforce this principle.

(2) Heads of Departments may relax the application of the above principle in any particular case in which hardships would, in their opinion result from rigidly enforcing it. Such relaxation, however must only be for limited periods and the power to permit it must not be delegated. There will be no restriction, however, on the use in tents during official tour of campfurniture purchased before, the issue of the Government order referred to in note 1 above, though it be of a kind intended for private rather than official use.

Collection of wood and grass

38. All Government servants touring in the Almora, Garhwal Chamoli, Pithoragarh, Uttarkashi and Tehri-Garhwal Districts are authorized to meet from their respective contingent grants expenditure incurred on the employment of extra coolies for the collection of wood and grass, subject to the condition, that their contingent grant is not exceeded.

Water proof-capes

39. Waterproof capes, with hoods, may be supplied to members of the regulation staff of the Headworks Division, Sarda Canal, and the Rohilkhand Canals Division, annually, at a total cost not exceeding Rs. 170 in the year for both the divisions.

The sowars attached to the various divisions on the Open and Sarda Canals who carry dak may also be supplied with waterproof capes once every two years. The members of the regulation staff of the Northern Division, Ganga Canal, may also be supplied with waterproof capes at a total cost of Rs. 250 every fourth year.

Waterproof capes or umbrellas may be supplied to orderly peons and peons serving in the divisional offices and district offices in the Kumaun and Garhwal Divisions and to the peons attached to technical institutions or schemes run by the Industries Department in the areas mentioned above at sanctioned rates every fourth and second year respectively.

Waterproof capes with hoods may also be supplied to Shepherds and Master Shepherd working at the Stud Ram Centres in the State at the sanctioned rate renewable every fourth year.

Installation of Telephones

40. Telephones involve recurring expenditure and no Government servant should get any telephone installed until he receives the orders of the Government—

- (a) sanctioning the installation ; and
- (b) informing him that necessary funds have been allotted.

NOTE—In certain cases powers have been delegated to subordinate authorities to sanction installation of telephones. A list of such authorities will be found in Statement VI of the FHB. Vol. I (Book of Financial Powers).

Motor Transport

41. (a) All touring Government servants are authorized to use motor transport instead of bullock carts or camels for the conveyance of their camp equipment. They will be entitled to draw the actual running expenses limited to the amounts that would be admissible had bullocks carts or camels been used.

NOTES—(1) The rates of hire for carts and camels will be fixed by the District Officer and published in the Uttar Pradesh Gazette at the beginning of each touring seasons.

(2) A list of touring Government servants together with the scales of bullock carts and camels allowed for the carriage of tents and records is given in paragraph 268 of the Manual of Government Orders.

(b) All claims for the cost of the carriage of tents and records by motor transport should be supported by a certificate from the touring Government servant concerned to the effect that he did not travel in the conveyance used, or if he did travel in it, that he has not drawn mileage allowance for the journey.

(c) Charges for the carriage of camp equipment by motor transport will be audited by the Inspectorate of Offices (see note to paragraph 177).

Hot and cold weather charges for office rooms at officer's residences

42. Expenditure incurred on electrical energy, khas tatties, the employment of punkha coolies or any other item debitable to "Hot and Cold Weather" charges for office rooms at officer's residence should not be debited to contingencies even if such rooms are used partially or exclusively by stenographers or other members of the officer's staff, but should be borne by the officers themselves, except in case where any specific rule or order provides otherwise.

Exception—(1) The provisions of the above paragraph do not apply to the office portion where a building is partly used as a residence and partly as a general office, and the Government servant, to whom the residence is allotted, is not required to pay any rent for the portion used as an office and there are separate meter for the office portion and the residential portion.

Exception—(2) The provision of the above paragraph do not also apply to the expenditure incurred on electrical energy for the office room, stenographer's room and visitor's room at the residence of Collectors and District Magistrates provided there are separate meters for the above mentioned portions and the residential portion.



APPENDIX X-A

GENERAL RULES RELATING TO DISCRETIONARY GRANTS BY THE CHIEF MINISTER/A CABINET MINISTER, UTTAR PRADESH GOVERNMENT.

In exercise of the power conferred by Clause (2) of Article 283 of the Constitution of India, the Governor of Uttar Pradesh is pleased to make the following general rules relating to discretionary grants by the following general rules relating to discretionary grants by the Chief Minister/A Cabinet Minister, Uttar Pradesh :—

1. Subject to the vote of the State Legislature, an allotment may be placed annually at the disposal of the Chief Minister/A Cabinet Minister, Uttar Pradesh, for sanctioning grants, at the discretion of the Minister, to individuals or institutions for purposes specified in the rules framed by concerned departments. The allotment shall not be supplemented by re-appropriation of funds from any other provision in the Budget.
2. The concerned Administrative Department shall frame detailed rules mentioning the purposes and conditions governing expenditure from the discretionary grant with the concurrence of Finance Department which should contain the following general conditions :—

- (a) Grants may be sanctioned to individuals or institutions which deserve assistance from public funds.
- (b) The grants shall be of non-recurring nature. It is also not intended that any subscription of a purely private nature should be met out of the discretionary grant.
- (c) The rules should clearly specify the items and purposes for which a grant may be sanctioned. It should be ensured that grants are not sanctioned for such purposes or items for which specific provision exists in the normal budget.
- (d) A maximum monetary limit should be laid down for an individual grant.
- (e) All expenditure from the grant shall be subject to audit by the Accountant General, Uttar Pradesh, to whom a copy of the order sanctioning the grant and the payee's receipt (Stamped if necessary) shall be furnished by the department concerned.
- (f) An officer of the department should be nominated, who shall inspect the accounts of the grantee in cases where the amount of the grant is Rs. 1,000 or above.
- (g) Before releasing a grant the Administrative Department shall obtain from the grantee, a certificate to the effect that the grantee has not received or applied for similar assistance out of the discretionary grant at the disposal of any other Minister of the State Government.
- (h) The grant should be utilized by the grantee within the specified period from the date of its drawal, failing which the grant or the unspent portion thereof, as the case may be, shall be refunded to the State Government in one lump sum.
- (i) The department concerned shall on or before September 30, of the year following that to which the grant relates, forward to the Audit office a proper utilization certificate showing whether the conditions and purposes of the grant have been duly fulfilled.
- (j) No grant or expenditure shall be sanctioned from the discretionary grant three months prior to a General election or a bye-election. In the case of a bye-election this rule will apply to such grants only which are payable within the concerned constituency.

3. The orders sanctioning payment of grants will issue from the Administrative Department who shall also maintain proper accounts in this behalf. A copy of each such order shall be sent by that Department to the Audit Office under its own signature.

APPENDIX XI

[See Chapter IX, paragraph 198]

Rules for the payment of compensation for land taken up under the Land Acquisition Act I of 1894 (Government of India Finance Department, Resolution no. 2209-A, dated the 10th May, 1895—as modified by Finance Department, no. 3469-A, dated the 12th August, 1896, no. 4166-A, dated the 21st September, 1897, no. 1605-A, dated the 3rd April, 1900, and no. 289-A, dated the 19th March, 1914).

NOTE—Unless, there is something repugnant in the subject or context, the rules given in this appendix for the acquisition of land for the Public Works Department apply mutatis mutandis to other departments of Government also.

LAND ACQUISITION OFFICERS

1. After all preliminaries in respect to estimate, etc., that may be required under rules in departmental rules in force for the time being, have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is appointed solely for the purpose of acquiring land for the Public Works Department and invested with powers of a Collector under the Act; the procedure differs in the two cases.

PROCEDURE OF SPECIAL OFFICERS APPOINTED UNDER THE ACT

2. Government servants appointed solely for the purpose of acquiring land for the Public Works Department, being invested with the power of a Collector under the Act are regarded as public works disbursers and are supplied with funds in the manner prescribed for the works outlay of public works officers. The following procedure shall be observed by such Government servants.

3. When an award is made under section 11 of the Act, the special officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement signed by himself, to the Accountant General with

whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in form AA giving particulars regarding the acceptance by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in form AA.

4. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any change in the apportionment of the officer's award made by a Court under section 30 of the Act should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31(3) of the Act it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

6. In giving notice of the award under section 12(2) and tendering payment under section 31(1) to such of the persons interested as were not present personally or by their representatives when the award was made, the special officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the Treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in form E. The officer shall also give notice to the payees of such deposits, specifying the Treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the Treasury will at once be charged off as public works expenditure and when the persons interested under the award ultimately claim payment the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

NOTE—In the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date the compensation awarded to them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payment by money order :

(i) No sums exceeding Rs. 250 in each separate case may be paid by money order.

(ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.

(iii) In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof in continuation of the printed entry "received the sum specified above on....." sufficient space being left, below the manuscript entry thus made for the signature or thumb-impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee it should be attached to the usual receipt in form C on which the full amount of the compensation and the deduction made there from on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Accountant General will accept such voucher with the money order acknowledgment as a valid receipt for the full amount entered therein.

(iv) For the words "paid in my presence by cash/cheque" in form C the words "paid by money order" shall be substituted.

7. In cases where payment is made by money order under the note under rule 6, the Accountant General will accept a receipt for the amount entered in the award statement, less the amount of money order fee, as a valid receipt for the full amount entered in the statement.

8. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in form C, containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. In cases where payments are made to a number of persons under a single award, acquittance roll in form CC may be substituted for separate receipts in form C.

9. The special officer shall forward the separate receipts of the payees or the acquittance roll as the case may be, to the Accountant General when forwarding to him the account of the month in which the payments are made.

10. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the

Court to credit of Civil Court Deposits. The cheques should be accompanied by receipts in triplicate in form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector. The amounts deposited in the Court will be charged off as expenditure in the public works accounts of the Collector, and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Civil Court Deposits.

11. One of the copies of the receipt in form D referred to in rule 10 should be forwarded by the Collector to the Accountant General with the accounts of the month in which the payments are made, the other being kept in his office.

12. When a Court has awarded any compensation in excess of the officer's award the further payment due, as entered in column 6 of the award statement in form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, form D being used with the necessary changes to give full particulars of the order of the Court.

13. Government may authorize any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the Treasury. The use of cheques should be safeguarded by a strict observance of the following rules :

(1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers and each book should contain its own serial number.

(2) The serial number of the cheque-book and the number of cheques it contains should be reported to the Treasury Officer before the book is brought into use.

(3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.

(4) The cheque should be filled up by the Land Acquisition Officer, with his own hand, as well as figures, and cheques should be enfacéd "under Rs."

(5) A periodical examination pass-books from the Treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

13-A. The Land Acquisition Officers who are specially appointed to conduct land acquisition proceedings under the Land Acquisition Act, 1894, for the Irrigation Department, must apply to the Executive Engineer concerned for funds required by them for such proceedings and must also submit regular accounts of the expenditure incurred by them to the Executive Engineer, for preliminary audit by the divisional accountant and incorporation in the monthly account of the division

which are submitted to the Accountant General. The procedure to be followed in the maintenance of such accounts should be that prescribed for sub-divisional officers of the Public Works Department.

Payments under the Act after the special officer is relieved of this special duties

14. In any case in which a reference is made to Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in rules 9 and 10 above.

Procedure of Collector or other civil officer not specially employed for land acquisition

15. When the land is taken up by the Collector or other civil officer, not specially employed for the work, such Collector or civil officer is not a public works disbursing officer, but draws money for payment due under his award from the Treasury.

16. Such Collector or civil officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General in the manner prescribed in rules 3 and 4. Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in rule, 5, and a subsidiary statement in form AA should, if necessary, be furnished as laid down in rule 3. The procedure laid down in rule 6 should also be observed by such Collector or civil officer.

17. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in rule 8. These receipts will be the Treasury Officer's vouchers for the payments.

18. The receipt referred to in rule 17 shall be forwarded by the Treasury Officer with the accounts of the month to the Accountant General.

19. For payments into Civil Courts Deposits the procedure laid down in rules 10 to 12 should be observed.

20. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in form C, and make it payable at the Treasury to the payee, altering the words "Paid in my presence in cash/by cheque" to "Pay" or he may draw the total amount to be disbursed by him under the award on his own receipts as an advance, and after making the payments forward the receipt of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Procedure when no money compensation is paid

21. In case in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31-(3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of Government land given in exchange and the capitalized value of the abatement of land revenue should be charged against advances of funds (rule 23 below) made by that body.

Investment of compensation money deposited in Court

22. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Reserve Bank of India, Calcutta, and purchase of land should be effected under the Court's orders through the Collector or other revenue authority. The Reserve Bank of India will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Audit adjustment and recovery of payments on behalf of a department of the Central Government or bodies financially independent of Government.

23. (i) In any case in which land is acquired for a municipality or other body financially independent of Government or for a department of the Central Government, the State Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body or department, shall be made and audited as if the land were being acquired for the State Government. If the State Government issue such an order the Collector or

other officer who makes payments on account of the land acquired shall draw fund from the Treasury and make payments in the manner laid down in these rules using the forms prescribed, and shall tender his accounts to the Accountant General.

(ii) The entire cost of the acquisition proceedings in respect of a municipality or other body financially independent of Government shall be payable by the municipality or other body concerned in the manner laid down below :

The estimated cost of the acquisition will be paid to credit of Government in advance on such dates in such instalments as the Government may in each case direct. The Collector shall estimate as closely as possible the amount required for the advance deposit. When a deposit proves insufficient the Collector will similarly arrange for additional credit. These advance payments should be credited in the Treasury accounts to a special deposit head under "Civil Deposits—for work done for public bodies or individuals." All charges will be debited to the deposit account of the municipality or other body concerned in accordance with rule 24.

(iii) In case land is acquired for a department of the Central Government, under section 127 of the Government of India Act, the Central Government shall pay in full the amount of compensation payable to the owners of the land and all incidental charges (e.g. Court expenses in the event of a reference to the Civil Court, expenses incurred in surveying and marking out the land, damages paid under section 5 of the Land Acquisition Act, 1894, travelling expenses of the land acquisition staff, fees payable to a private counsel or a Government pleader, and contingencies). The department concerned of the Central Government will make a specified allotment for these charges which will be intimated to the Collector or other officer when acquisition proceedings are being initiated or as soon after the commencement of proceedings as possible. The compensation and all other charges mentioned above shall be recovered in accordance with rule 24.

The State Government will not realize anything from the Central Government towards the cost, including contributions for leave and pension, of the staff which it employs for acquiring land for the Central Government under section 127 of the Government of India Act. But if the State Government find it necessary for the purpose to employ staff in addition to their normal land acquisition establishment, such special cases will be reported to the Central Government who may make exgratia payments towards the cost of such extra staff.

24. (1) Charges connected with acquisition proceedings to be realized from the Central Government in accordance with rule 23 will be regulated as follows :

(1) Compensation—Debit will be direct to the allotment specially made for the purpose by the Central Government, which will be intimated to the Collector as indicated in rule 23.

(2) Incidental charges—

(a) Fees and travelling allowance to a Government pleader—When a Government pleader is engaged solely on an acquisition case for a department of the Central Government the Legal Remembrancer will accept the bill and send it to the Collector who should make direct payment and charge it to the specific allotment. When however, a Government pleader is only partly engaged on such an acquisition case a proportionate share only should be debited to Central allotment. For this purpose the Legal Remembrancer will calculate the share and will prepare a separate bill which he will send to the Collector who will make direct payment, and debit the charge to the Central allotment.

(b) Fees to a counsel other than a Government pleader—When such a counsel is engaged the Legal Remembrancer will accept the bill and send it to the Collector who should make direct payment and debit the charge to the Central allotment.

(c) Other incidental charges such as Court expenses in the event of a reference to the Civil Court, expenses incurred in surveying and marking out the land, damages paid under section 5 of the Land Acquisition Act, 1894, travelling expenses of the land acquisition staff and contingencies—The procedure varies according to circumstances and the debit will be in one of the following three categories :

(i) When an officer and his staff are solely employed on a Central acquisition case the total expenditure should be debited to the Central allotment. But, in the first place, the charge should be met from the appropriation for temporary land acquisition staff in the State budget, a debit being raised against the Central Government from time to time, and in any case before the close of each financial year. The credit in the State account corresponding to the debit raised against the Central Government should be shown as a deduction from charges except when recovery cannot be effected in the same year in which the expenditure was incurred, when it will be shown as a receipt under the head "Miscellaneous—Collection of payments for services rendered—Other recoveries."

(ii) When an officer and his staff are not wholly employed on an acquisition case for the Central Government, the State Government will recover from the Central Government a percentage on account of the charges mentioned in this sub clause based on the cost of the acquisition. The district officer will fix the percentage having regard to the labour and expenditure involved in each case. The charge as in (i) will, in the first instance, be met from the revenues of the State but will subsequently be debited to the Central revenues and credited in the State account in the manner explained in clause (c) (i) above.

(iii) When an officer and his staff are employed on an acquisition work which is partly Central, partly State, and partly for bodies financially independent of Government the cost should be shared by means of a prorata distribution. In the

first instance, the whole cost will be debited to the revenues of the State, and distribution in proportion to the cost of acquisition for the various parties the share of the Central Government and other bodies being recovered and adjusted from time to time and before the close of each financial year, as explained in clause (c) (i) above or under II (d) (i).

II—In the case of a municipality or other body financially independent of Government the following procedure will be observed in regard to recovery of charges connected with land acquisition proceedings:

(a) Compensation—This will be debited direct to the deposit account of the municipality or other body concerned.

(b) Fees and Travelling Allowance to a Government Pleader—In such cases the Legal Remembrancer will after verification accept the bill and send it to the collector who will make direct payment to the Government pleader and debit it to the deposit account concerned.

(Correction Slip No. 97 Dated April 18, 1991)

[Vitta (Lekha) Anubhag-1, File No. 15(7)-81]

(c) Fees to a counsel other than a Government pleader—Such charges will be rare, but if there are any, the Legal Remembrancer should accept the bill and send it to the Collector who will make direct payment and debit it to the deposit account concerned.

(d) Pay of the Land Acquisition Officer and his staff and incidental charges such as Court expenses in the event of a reference to the Civil Court, expenses incurred in surveying and marking out the land, damages paid under section 5 of the Land Acquisition Act, 1894, travelling expenses of the land acquisition staff and contingencies :—

(i) Cases where an officer and his staff are solely employed on an acquisition case for a municipality or other body will be rare. But if such a case does arise and the pay and incidental charges are readily distinguishable, the total expenditure should be debited to the deposit account of the body concerned. In the first place, however, the charge should be met from the appropriation for temporary land acquisition staff in the State budget, a debit being raised against the deposit account from time to time and before the close of each financial year. The State account will receive a corresponding credit which will be shown as a deduction from charges. If, however, recovery cannot be effected in the same year in which the expenditure was incurred, the credit in the State account will be shown as receipts under the head "Miscellaneous receipts—Collection or payments for services rendered—Other recoveries."

(ii) When an officer and his staff are not wholly employed on an acquisition case for a municipality or other body the Government should recover from it a percentage on account of pay and incidental charges based on the cost of the acquisition. The district officer will fix the percentage having regard to the labour and expenditure involved in each case. The charge will, in the first instance, be met from the revenues of the State but will subsequently be debited to the deposit account and credited in the State account in the manner indicated in clause (d) (i) above.

(e) Contribution for leave and pension—In all cases recovery on account of leave and pensionary contribution should be made if additional staff is actually entertained for the land acquisition work. The recovery should be made from time to time, and in any case before the close of each financial year. The recoveries representing leave contributions should be credited to the receipt head corresponding to the service head to which the pay of the establishment is debited, while the recoveries representing the pensionary contributions should be credited to 2066— Contributions and recoveries towards pension and other Remittance Benefits. (see also footnote—1 below list of Major Heads.)

25. All charges should be supported whenever possible by the prescribed vouchers; when these cannot be furnished at once, the Accountant General will place the items under objections, till the necessary vouchers have been obtained.

26. If the awarding officer at any time has in hand any sum in excess of immediate requirements he should repay it into the Treasury for credit to the deposit account. Any balance of the sum originally allotted by the Central Government will be surrendered to that Government at the end of the acquisition proceedings. In the case of a municipality or other body any balance of the sum originally credited to the special deposit head, which is not claimed at the expiration of a year from the date of the award, will be paid into a Civil Court by the officer, in accordance with rule 10.

FORM A

No. and date of statement_____

Date of award_____

Name of work for which land has been acquired

No. and date of declaration in _____ Gazette, viz.
no. _____, dated _____, page _____

Statement showing compensation awarded by _____ under section _____ Act I of 1894 to all the persons interested in the plot of land situated in the village of _____ in State _____ no. _____ on the Revenue Roll of the district of _____ pargana _____

No. and date of the letter conveying allotment of funds _____

Major, minor and detailed head of account under which the charge is finally adjustable _____

2	3	4	5	6	7	8	*9		*10
Names of persons to whom payment is due under the award	Area of land	Abatement of land revenue	A valuation of any building that may be taken upon the land	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs, and any other amounts due to the payee in connexion with the acquisition of the land	Distribution of the amount in column 6 taken from the subsidiary statement AA	Remarks	No. and date of voucher		Date on possession land was
							No.	Date	Date
		Rs. p.	Rs. p.	Rs. p.					

*To be filled up in the Accountant General's Office.

NOTES—(1) Each award statement should be confined to the lands to be taken under one declaration, i.e. the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declaration.

(2) Regarding column 7 see note to statement AA.

FORM AA

Particulars regarding the acceptance by the persons concerned of amounts entered in award statement no. _____, dated _____

Name of work for which land has been acquired _____

No. and date of declaration in _____ Gazette, viz. no. _____, dated _____ page _____

No. and date of the letter conveying allotment of funds _____

Major, minor and detailed head of account under which the charge is finally adjustable _____

1	2	3			
Serial no. in the statement of award under section 11 of the Act	Name of person to whom payment is made under the award	Particulars of amount entered in column 6 of the award statement			
		a	b	c	d
		Amount accepted without protest	Amount accepted under protest	Amount deposited in Court	Amount undisbursed owing to non-attendance, and the Treasury in which it is deposited

				Amount	Court	Reasons for depositing	
		Rs. p.	Rs. p.	Rs.p.			

NOTE— In noting these particulars in the award statement it may be sufficient to enter the letter a, b, c or d, as the case may be, in column 7 of the statement A when the whole amount of the award is shown in one of the four sub-columns a, b, c or d, in this statement.

FORM B

No. and date of statement_____

Name of work for which land has been acquired_____

No. and date of declaration in_____Gazette, viz. no._____, dated_____, page_____

Statement showing the amount of compensation awarded by the Court of_____under section 26 of Act I of 1894

No. and date of the letter conveying allotment of funds_____

Major, minor and detailed head of account under which the charge is finally adjustable_____

1	2	3	4	5	6	7	8
Serial no. in the statement of award under section 11 of the Act	Name of persons to whom payment is due under the award	Amount originally awarded	Amount paid by Collector under the original award	Total amount awarded by the Court	Further payments due	Remarks	No. and date of voucher

		Rs. p.	Rs. p.	Rs. p.	Rs. p.		
--	--	--------	--------	--------	--------	--	--

FORM C

No. of voucher_____

Name of work for which the land has been acquired_____

No. and date of the letter conveying allotment of funds_____

Major, minor and detailed head of account under which the charge is finally adjustable_____

No. and date of declaration in _____ Gazette, viz. no. _____ dated _____

Serial no._____in award statement no._____, dated_____

Name of payee_____

I, _____ of _____

pargana_____, zila_____

do hereby acknowledge to have received Rs._____

FORM C

No. of voucher_____

Name of work for which the land has been acquired_____

No. and date of the letter conveying allotment of funds_____

Major, minor and detailed head of account under which the charge is finally adjustable_____

No. and date of declaration in _____ Gazette, viz. no. _____ dated _____

Serial no._____in award statement no._____, dated_____

Name of payee_____

I, _____ of _____

pargana_____, zila_____

do hereby acknowledge to have received Rs._____

_____ on account of cost of land taken up
by Government as detailed on reverse

_____ on account of cost of land taken up
by Government as detailed on reverse

Signature of payee

Signature of payee

Locality

Locality

NOTE.—The receipt should be in Hindi
or English.

NOTE.—The receipt should be in Hindi
or English.

(Reverse of Form C)

DETAILS OF LAND, ETC. AND THEIR
VALUES

DETAILS OF LAND, ETC. AND THEIR
VALUES

Mauza_____, pargana_____, zila

Mauza_____, pargana_____, zila

Land _____ bigha, _____ cotta _____
chuttak

Land _____ bigha, _____ cotta _____
chuttak

Value_____Rupees_____Paise _____

Value_____Rupees_____Paise _____

FORM CC

Consolidated voucher for payment made during_____, 19 . in accordance with
award statement no._____dated_____on account of land acquired for_____in the
district of_____tahsil_____, mauza_____

No. and date of the letter conveying allotment of funds_____

Major, minor and detailed head of account under which the charge is finally
adjustable_____

1	2	3	4	5
Serial no. in award statement	Name of payee	Area of land	Amount paid	Signature of the payee and date of payment

			Rs.	p.	
	Total				

in cash

Paid in my presence* by cheque to the above persons the total sum of rupees* _____ Paise _____ only

Dated the _____, 19 .

Signature of Officer.

*In words.

FORM D	FORM D
Name of work for which land has been acquired _____	Name of work for which land has been acquired _____
No. and date of the letter conveying allotment of funds _____	No. and date of the letter conveying allotment of funds _____
Major, Minor and detailed head of account under which the charge is finally adjustable _____	Major, Minor and detailed head of account under which the charge is finally adjustable _____
To the Judge of the Court at _____	To the Judge of the Court at _____
The sum of Rs. _____ on account of compensation	The sum of Rs. _____ on account of compensation

for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under section 31 (2) of Act I of 1894 :					for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under section 31 (2) of Act I of 1894 :						
Serial no. in award statement no.	Name of parties	Area of land	Amount payable to each		Remarks	Serial no. in award statement no.	Name of parties	Area of land	Amount payable to each		Remarks
	Total	Hectare	Rs.	p.			Total	Hectare	Rs.	p.	
Land Acquisition Officer.					Land Acquisition Officer.						
Dated _____, 19 .					Dated _____, 19 .						
Received the above amount for credit to Civil Court Deposits.					Received the above amount for credit to Civil Court Deposits.						
Judge.					Judge.						
NOTE—This form should be used when the amounts of compensation due are sent to a Civil Court for Deposit.					NOTE—This form should be used when the amounts of compensation due are sent to a Civil Court for Deposit.						

FORM E					FORM E				
Name of work for which land has been acquired_____					Name of work for which land has been acquired_____				
Number and date of the letter conveying allotment of funds_____					Number and date of the letter conveying allotment of funds_____				
Major, minor and detailed head of account under which the charge is finally adjustable_____					Major, minor and detailed head of account under which the charge is finally adjustable_____				
To the Officer in-charge of_____ Treasury.					To the Officer in-charge of_____ Treasury.				
Please receive for transfer to credit of revenue deposits the sum of Rs._____ on account of compensation for land taken up for the above purpose, payable as detailed below.					Please receive for transfer to credit of revenue deposits the sum of Rs._____ on account of compensation for land taken up for the above purpose, payable as detailed below.				
Serial no.	Names	Area of	Amount	Remarks	Serial no.	Names	Area of	Amount	Remarks

in award statement no.	of persons to whom due	land	payable to each			in award statement no.	of persons to whom due	land	payable to each		
			Rs.	p.					Rs.	p.	
		Hectare						Hectare			
	Total						Total				
Dated_____, 19 . Land Acquisition Officer.						Dated_____, 19 . Land Acquisition Officer.					
Received the above amount and credited to revenue deposits.						Received the above amount and credited to revenue deposits.					
Treasury Officer.						Treasury Officer.					
NOTE—This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.						NOTE—This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.					



APPENDIX XV

List of vouchers (bills cheques etc.) referred to in the Account Rules and their period of currency

Description	Period of currency
(1) Cheques of the Military Department.	Three months after the month of issue.

(2) <i>Other cheques</i>	<i>Three months from the month of issue, thus a cheque issued on any date of January will be payable by 30th April vide paragraph 62.</i>
	<i>This amendment made vide C. S. no. 98 dated 16-03-1992</i>
	<i>[File No. 15(3)/90 Vitta (Lekha) Anubhag-1]</i>
(3) Bank Drafts	Three account years after that in which they are issued—vide paragraph 335.
(4) Bank Drafts relating to Policemen's remittances.	Six months from the date of issue—vide paragraph 339.
(5) Letters of credit with the following exception.	Till the end of the financial year in which they are issued—vide paragraph 442.
(a) Railway Department.	Six months after the expiration
(b) The Irrigation officer	of the financial year in which the letter of credit was issued.
(c) Post and telegraphs	For post office at close of month for which issued. For telegraph services the balance does not lapse at the end of the official year, but if such balance is not operated on in the meantime it will lapse six months after expiration of the financial year in which the letter of credit was issued—vide paragraph 443.
(d) Survey Department	At the end of the month following the period for which issued or in the case of special letters of credit [paragraph 602 (c)] after one month from the date of issue—vide paragraph 443.
(6) Cash orders	Three months from the date of issue—vide paragraph 451.
(7) Payment order on bank	Ten days—vide paragraph 501.
(8) Pension payment orders	One year from the date of issue—vide article 956, Civil Service Regulations.

APPENDIX XVI

[See Chapter III, paragraph 85-A]

Rules regarding the destruction of accounts records in offices rendering accounts to Accountant General

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consisting therewith as may hereafter be prescribed :

- (a) The following should on no account be destroyed :
- (i) Records connected with expenditure which is within the statute of limitation;
 - (ii) Records connected with expenditure on projects, schemes or works not completed, although beyond the period of limitation;
 - (iii) Records connected with claims to service and personal matters affecting persons in the service;
 - (iv) Orders and sanction of a permanent character, until revised;
- (b) The following should be preserved for not less than the periods specified against them :

Description of records	Period of preservation expressed in complete year	
1	2	3
Register of contingent expenditure	5	...
Sub-vouchers for sums of Rs. 1,000 or less pertaining to contingencies.	3	Or till the inspections by the Inspectorate of offices and the audit staff of the Accountant General's office whichever is earlier.
Detailed budget estimates of an office	5	...
Travelling allowance bills and acquittance rolls relating thereto.	3	...
Service books	...	See Subsidiary Rule 136-A

		of the Financial Handbook, Volume II.
Leave accounts of non-gazetted Government servants.	3	After death or retirement.
Cases in which invalid pensions have been sanctioned .	25	...
Other pension cases	5	After retirement.
Statement of monthly expenditure and correspondence relating to discrepancy in figures.	<i>2 years or till the reconciliation is finally completed whichever is earlier.</i>
		<i>[Correction slip no.5 dated 09-06-1981]</i>
		<i>[Financial (Accounts) Section 1- File No.15(4)80]</i>
Mortality returns of pensioners	5	...
Duplicate copies of receipts in used receipt book (form no. 1)	6	...
Pay bills and acquittance rolls where these are maintained separately, of Government servants.	35	...

NOTES—(1) Before any paybills are destroyed verification of temporary and officiating service as recorded in the service books or service rolls(as the case may be), must be made in accordance with the instructions contained in Subsidiary Rule 137 of the Financial Handbook, Volume II.

(2) The periods of preservation of accounts records in the Public Works Offices are prescribed separately by the Government.

(c) Where a minimum period after which any record may be destroyed has been prescribed, Heads of Departments and Divisional or District Officers may order in writing the destruction of such records in their own and subordinate offices on the expiry of that period.

(d) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless but a list of such records as properly appertain to the accounts audited by the Indian Audit Department should be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of the Department.

(e) Full details should be maintained permanently in each office of all records destroyed from time to time.

APPENDIX XVII

Rules for the safe carriage of Government money

1. Ordinarily the cashier, where appointed in any office, should be entrusted with the handling of cash. However where no cashier is appointed or available only responsible persons should be entrusted with the carriage of Government money. For this purpose the term "responsible persons" should be deemed to include the following Government servants subject to the limit specified in each case up to which money can be entrusted to them :—

(a) A permanent peon or a temporary peon of at least 2 years service, up to Rs. 500.

(b) A permanent peon of at least 10 years service or two ordinary peons one of which should be of at least 2 years service, up to Rs. 1,500.

(c) Two permanent peons or an official in permanent service of Government who has furnished adequate security, up to Rs. 3,000.

(d) A permanent official who has furnished adequate security and a peon in all other cases.

Exception—In the case of temporary Divisions, Sub-Divisions of works departments temporary offices generally manned by temporary staff, where arrangements as prescribed above are not possible, the following staff would be considered the minimum escort required for the carriage of money :—

(a) A temporary peon of at least one years' service, up to Rs. 500.

(b) An official of at least one years' service who has furnished a security of not less than Rs. 500 and a peon, up to Rs. 3,000.

(c) One senior subordinate of the office and a peon in all other cases.

2. In special or emergent cases, the responsible authority may deviate from the above rule, but in all cases he will be responsible for taking such precautions for the safety of the money as are possible in the circumstances.

APPENDIX XVIII

[See Chapter XII, paragraph 260]

Rules for purchase of Stores (including Printing and Stationery Stores) required for use in Government Departments

Preamble

The policy of the Government of Uttar Pradesh is to make their purchases of stores (including paper and stationery) for the public service in such way as to encourage the development of the industries of the country in general and of the Uttar Pradesh in particular to the utmost possible extent consistent with economy and efficiency, and the following rules are prescribed in accordance with this policy.

2. In order to give effect to the above policy preference in making purchases will be given in the following order :

(1) Firstly, to articles which are produced in India in the form of raw materials, or are manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose.

(2) Secondly, to articles wholly or partially manufactured in India from imported materials, provided that the quality is sufficiently good for the purpose.

(3) Thirdly, to articles of foreign manufacture held in stock in India, provided that they are of suitable type and requisite quality.

(4) Fourthly, to articles manufactured abroad which need to be specially imported.

3. Subject to the above, and to such limitations as may be prescribed by the Government, the Director of Industries may, when he is satisfied that such a measure is justified, allow a limited degree of preference in respect of price, quality or finish to articles produced or manufactured in India either wholly or in part.

4. Purchases shall be made through the Stores Purchase Section of the Industries Department, except when otherwise provided in the rules or where the Director of

Industries authorizes the direct purchase of any article which in his opinion can most conveniently or cheaply be purchased by indenting officers.

NOTE—For instruction relating to the preamble, see Annexure A.

Rules

Rule 1—Save as provided in rule 7, all articles required to be purchased for the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

NOTE—During the period of war, when there is difficulty in the submission of quotations for supply of articles of foreign manufacture on c.i.f. basis to Indian ports, alternative quotations may be considered from Indian firms who are agents of foreign concerns, i.e. (1) f.o.b. overseas port quotations or (2) c.i.f. Indian port quotations. A sum approximately equivalent to the amount of freight insurance and handling charges should be added to the f.o.b. quotations for purposes of comparison. This procedure of obtaining f.o.b. quotations will not apply in case of articles such as plant and machinery which are purchased for installation and test in India before payment.

Rule 2—Tenders shall be invited—in India, and abroad also when considered desirable—for the supply of all articles which are purchased under rules 1, 3 and 4, unless the value of the order to be placed is small or sufficient reasons to be recorded exist which indicate that it is not in the public interest to call for tenders. No tender which fails to comply with the condition as to delivery and payment prescribed in rule 1 shall be accepted.

NOTE—Tenders from foreign firms giving quotations in rupees for c.i.f. delivery of goods in Indian cities may be considered and accepted subject to such change in price as may be affected by exchange fluctuations during the war and till such time as the normal conditions are not restored. The date of ruling rate of exchange will be decided from the date of shipment or date of receipt and acceptance of orders by firms or from the date of shipping documents.

Rule 3—All articles, whether manufactured in India or abroad, shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed by competent authority shall be required to conform to such specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from the suppliers' premises.

Rule 4—(1) Except as provided in rule 7 (1) of these rules, all plant and machinery shall be purchased in India, through the Director of Industries, under an arrangement that no payment shall be made till the plant and machinery have been erected and fully tested under full working conditions. In exceptional cases,

however, where any part payments, are necessary before requisite tests are complete, the previous approval of Government in the Finance Department should be obtained.

(2) Other important iron and steel works shall be obtained only from firms approved by the Director of Industries and entered in a list as corrected from time to time by him.

(3) Purchases referred to in sub-rules (1) and (2) above shall be made or arranged for by the Director of Industries in agreement with the indenting officer. In case of disagreement, the former may refer the matter to the Head of the Department concerned, and, if the Director of Industries and the Head of the Department cannot agree, he should refer it to the Government in the Industries Department.

NOTES—By "important or steel works" are meant articles of iron or steel which form important components of the project in hand, e.g. bridge girders and roof trusses, built up in the firms workshops and supplied for erection, in such section as may be convenient and rolled steel beams, rails, or other sections cut to length or otherwise prepared at the firms workshops to suit the indenting officer's requirements. The intention of the rule is to ensure that parts, the accurate preparation of which is essential to the security of the project, shall be obtained only from firms which possess workshops and appliances capable of turning out work of the desired standard. The raw materials used may be either imported or of Indian manufacture, subject to the usual specification.

(2) Applications for inclusion in the list of contractors under this rule should be made to the Director of Industries direct by the firm with a full statement of the reasons which in its opinion justifies such inclusion. The inclusion should be considered by the Director of Industries in consultation with the Chief Engineers, Public Works Department, and Irrigation Department. If the Director of Industries does not agree with the Chief Engineer concerned, he should refer the matter to Government in the Industries Department.

Rule 5—(i) In the case of works let out on contracts, provision should be made in the contract agreements (a) that the contractors must obtain articles required for the construction of such works from the firms with which the Director of Industries has made arrangements and (b) that in the case of articles for which the Director of Industries has made no arrangements, but has, in consultation with consuming departments, prescribed specifications and or tests, they conform to such specifications and or such tests.

(ii) The contracting officer shall be free to allow contractors to make this over arrangements to his satisfaction and without reference to the Director of Industries, for such articles required for the construction of works for which the Director of

Industries has made no arrangements or for which no specifications and/or tests have been prescribed at the time of issuing tender notices.

(iii) The contracting officer shall be free to reject any article supplied which may not be up to the specifications/samples under which the articles were supplied. Copies of these specifications/samples shall be supplied to the contracting officer by the Director of Industries. The contracting firm shall have a right to appeal to the Director of Industries.

Rule 6—Nothing in these rules shall be deemed to prohibit the purchase of articles by one department from another.

Rule 7—(1) In special cases where suitable purchases cannot be made in India, plant and machinery may, with the previous sanction of Government, be obtained from abroad, provided the following conditions are satisfied :

(a) The supplying firm is borne on the list of the Central Government and has been exempted from furnishing a security deposit or has responsible agents in India who are borne on the list of the Central Government as being exempt from furnishing a security deposit.

(b) In the case of supplies from England inspection and test are arranged for wherever possible through the expert employed by the High Commissioner for India.

(c) The orders for well-know types of machinery and plant costing more than Rs. 5,000 approximate as nearly as possible to the standard types of recognized engineering firms.

(d) The orders shall ordinarily be placed through the Indian Stores Department of the High Commissioner for India, but in special cases with the sanction of Government an order may be placed direct.

(2) The articles enumerated in Annexure B, or any other articles of a special or usual character, may, when suitable and economical purchases cannot be made in accordance with the preceding rules, be obtained by the officers specially authorized as mentioned in Annexure C without reference to those rules, subject to the condition that the purchasing officer may at his discretion either obtain the article that he requires by indent on the Indian Store Department, London, or purchase it direct from manufactures or dealers aboard. Where resort is had to direct purchase from manufacturers or dealers aboard tenders shall, whenever practicable, be first obtained.

(3) When orders are placed on the basis of delivery free on board vessel at port of despatch, arrangements for the shipment of the store shall be entrusted to the Director General, Indian Stores Department, London.

(4) When articles are purchased abroad under this rule through the agency of the Indian Stores Department, London, payment shall be made by the department. In other cases payment shall be made—

(i) in countries other than Great Britain and Northern Ireland, direct to the suppliers by the purchasing officer;

(ii) Great Britain and Northern Ireland, through the High Commissioner for India.

NOTE—The procedure mentioned in Annexure D shall be followed in making payments in regard to purchase of Stores by the Public Works Divisional Officers, however, the procedure laid down in Appendix XIV of the Financial Handbook, Volume VI will also be followed.

Rule 8—In cases of emergency, when inconvenience to the public service is likely to be caused by waiting to obtain an article through the Stores Purchase Section, a Head of Office can make purchase in India, articles both of foreign and indigenous make, up to a limit of Rs. 4,000 at a time. For purchases between Rs. 4,000 and Rs. 20,000 at a time, he must obtain the sanction of the head of his department. The authority sanctioning such purchase must, within fifteen days, inform the Director of Industries of the reasons which led him to exercise these emergency powers. For purchases over Rs. 20,000 the sanction of Government in the Administrative Department must be obtained.

Rule 9—The following articles may be purchased direct;

(1) Articles of a perishable and fragile nature, and inflammable and volatile articles.

(2) Spare parts of machinery or articles urgently required to effect repairs.

(3) Articles in common use and for which rate contract does not exist when the total value of the entire quantity of articles purchased for an individual work does not exceed Rs. 1000, at a time by the Head of Office and Rs. 5,000 at a time by the Head of Department.

NOTES—(1) The foregoing exception does not apply to local purchases of stationery which are governed by the Stationery Manual.

(2) The Superintendent, Printing and Stationery, may purchase any one article or any number of similar articles purchased at one time, up to Rs. 1,000 in each case, subject to maximum of Rs. 5,000 per annum.

(4) Live-stock and fodder for live-stock.

(5) Material such as bricks, sand, common timber, kankar, stone ballast, lime, country tiles, etc.

Rule 10—The Government in the Industries Department will sanction departures from these rules if the public interests so require. All applications for sanction to such departures should be made with full reasons through the Director of Industries.

Rule 11—Recoveries made from contractors on account of--

(a) delay, in the supply of stores.

(b) excess cost of the repurchase when it is found necessary to cancel a contract, and

(c) withdrawal by the contractor of the tender before the expiration of the time specified in the form of tender, should, in the first instance, be credited to a suspense head. When the amount is eventually determined it should be credited to the appropriate head of revenue as a receipt of the department concerned.

Recoveries may, where stores are indented for on capital account, be adjusted in reduction of expenditure under the capital major head concerned.

Rule 12—(1)(a) As a general rule, payment for supplies is not permissible until the articles have been received and surveyed. But in cases in which supplies are under competent authority, ordered free on rail at the station of despatch, payment may, when desirable, be made on production of railway receipt. The Accountant General will in such cases place the amount paid under objection pending the receipt of a bill based on actual measurements or in the case of shortage until the difference has been made good either by recovery from the railway or the firm concerned or by sanction of competent authority to write off the loss or shortage.

Rule 12—(1) (b). Subject to the terms and conditions laid down in annexure to this Appendix, payment up to 90 per cent of the cost of articles may be made on Railway Receipt through Bank before their actual receipt and verification. In such cases the amount required for payment shall be drawn on an abstract contingent bill (Contingent Bill form no. 16) giving full description of the charges and the number and date of the sanction permitting advance payment. As soon as the supplies are received and the payment made, a detailed contingent bill (fully voucher contingent Bill from no. 14) prepared on the basis of the actual verification measurement of the supplies along with the required sub-voucher (s) must be submitted to the Accountant General in adjustment of the advance drawn earlier quoting voucher number and date to the relevant abstract bill.

C. S. no. 58 Dated May 8, 1986.

[Vitta (Lekha) Anubhag File No. 23 (6)/80]

(2) No payment of advances to suppliers is permissible, except as provided in rule 4 (1) or paragraph 5 of Annexure D.

Rule 13—If contracts are entered into for supply of stores under these rules the instructions for entering into contracts in Appendix XIX should be complied with.

ANNEXURE A

Instructions relating to the Preamble

1. The revised rules express a definite preference for articles which are produced in India in the form of raw materials or are manufactured in India from raw materials produced in India, and also for articles wholly or partially manufactured in India from imported materials. They also extend a preference (but not in price) to articles of foreign manufacture stocked in India over those which have to be specially imported.

2. The difference in the character of the preferences which may be given should be carefully noted. In the case of the first two categories mentioned in the preamble the condition is that the quality is sufficiently good for the purpose, and for the third category that the articles are of suitable type and requisite quality. This means that articles coming under the first two categories should be accepted, unless it is considered that the quality is definitely not up to the standard required, even though imported articles may be considered to be of better quality.

3. The other kind of preference referred to in the revised rules is a price preference, and it is enjoined that limited price preference may be given to articles produced or manufactured in India either wholly or in part. It should be noted that no price preference should be given to articles falling in the third category over those which come within the last category.

4. A strict comparison with price prevailing abroad is not required, but the underlying principle is that the preference to be accorded to Indian products is to be tempered by the consideration of economy and should discriminate between articles made from Indian and from imported raw materials.

5. Ordinarily a limited degree of price preference in favour of articles produced or manufactured in India will be justified for one or other of the following reasons :

(a) When the industry in question is expected to fill a vital gap in the economic life of the Country and is likely to take a firm root in the soil in the near future.

- (b) To prevent any a sudden dislocation of the labour market on a large scale.
 - (c) To regulate and control foreign competition specially during period of temporary trade depression abroad.
 - (d) To counteract the advantage to foreign industries arising from the depreciation of the currency of the country in question.
6. Price preference may be given by the Director of Industries subject to such instructions as may be issued to him by Government in the Industries Department : provided that in the case of contracts for a specific article required by one department only such price preference may not be given by the Director of Industries without the consent of the officer who controls the budget.

ANNEXURE B

[See rule 7 (2)]

List of articles that may be purchased by officers mentioned in Annexure C without reference to rules 1 to 6

- (i) Seeds.
- (ii) Cinchona bark.
- (iii) Articles for experimental or research purposes including instruments and apparatus required by the Excise Department.
- (iv) Articles required for Government Houses.
- (v) Such articles as Superintendents of Vaccine Depots may require for the preparation of vaccine lymph (e.g. lanoline and glycerine).

ANNEXURE C

[see rule 7 (2)]

List of officers who are authorized to obtain direct from manufactures or dealers in England or in any other foreign country articles mentioned in Annexure B or other articles referred to in rule 7 (2).

1. Chief Conservator of Forests.

2. Chief Engineer, Public Works Department.
3. Chief Engineer, Irrigation Department.
4. Director of Agriculture.
5. Director, Animal Husbandry.
6. Director of Industries.
7. Director of Medical Health Services and Family Planning.
8. Director of Education.
9. Excise Commissioner.
10. Inspector General of Prisons.
11. Director, U. P. State Observatory, Naini Tal.

(C. S. No. 37, dated, November 14, 1983)

[Vitta (Lekha) Anubhag, File no. 15 (3)-83]

ANNEXURE D

(Vide note below rule 7)

Procedure for making payments for purchases made from overseas

Subject to the provisions of rule 7, the following procedure shall be observed in making payments for purchases made from overseas :

1. Purchases through the High Commissioner, whether in the United Kingdom or elsewhere—

(1) The officer making the purchase should send the usual indent to the High Commissioner, and should at the same time intimate to that officer the details of the budget appropriation in the Indian grant concerned to which the cost will be taken.

(2) The officer should also provide the Accountant General with full details of each indent placed with the High Commissioner.

(3) On receipt of the monthly statements of expenditure in England, the Accountant General will enter the expenditure on stores against the Indian budget appropriation concerned.

(4) Indenting officers are responsible for watching expenditure on account of indents against budget appropriations.

In respect of the budget each estimating officer should divide the provision for stores into—

(1) Stores from England;

(2) Stores in India ; and

(3) Customs duty.

Special care should be exercised by the purchasing officer in differentiating the articles purchased through the agency of the High Commissioner from those merely delivered to or shipped through his agency. In the former case payment cannot be made from India, whereas in the latter case, the procedure prescribed for purchase of articles direct from suppliers should be observed.

2. Direct purchases for delivery of stores in India for purchases made in the United Kingdom—

(a) The officer making the purchase should report direct, with the necessary vouchers, to the Accountant General, who will then pre-audit the payment.

(b) At the close of each month the Accountant General will prepare a consolidated statement of the payments to be made, and purchase a sterling draft in favour of the High Commissioner for India and forward the draft, with the necessary details of payment to be made to suppliers, to the Secretary to the High Commissioner for India.

(c) The Accountant General will then bring the cost of the sterling draft finally to account against the Indian budget appropriation concerned.

This procedure does not permit a purchasing officer to make a payment himself by bank draft or otherwise.

In the case of really urgent payments the Accountant General will authorize the High Commissioner by telegram to disburse the amount in question, and will include it in his next monthly sterling draft, making a suitable note in the statement accompanying the sterling draft. The High Commissioner will take this portion of the remittance against the payment already made by him on the authority of the telegram.

NOTES—(1) Particular care should be taken to ensure that no double payment is authorized in respect of the same item.

(2) The Accountant General, when forwarding the sterling draft to the High Commissioner, should also endorse a copy of his communication to the officer concerned in India.

(3) The procedure laid down in this rule and the directions contained in notes (1) and (2) above may be followed mutatis mutandis in the case of payments to be made for articles obtained by direct order from private firms and individuals in America. The bank drafts to be sent by the Accounts Officers in India in such cases, will be purchased in favour of the Director India Supply Mission, Washington.

3. For purchases made elsewhere than in the United Kingdom and America— Payments for direct purchases made elsewhere than in the United Kingdom and America may be made by the purchasing officers direct to the suppliers whether by bank draft, postal order, or otherwise.

4. Direct purchases on the f.o.b. system, whether in the United Kingdom or elsewhere.—Under clause (a) of rule 7 (1) if orders are placed on the basis of delivery free on board vessel at port of despatch, arrangement for the shipment of the stores shall be entrusted to the Director General, India Store Department, London. With a view to avoid delay in payment to suppliers in such cases the purchasing officer may, if he considers such a course desirable, authorize the suppliers to submit their bills direct to the Director General who will certify that the stores referred to in the bills have been inspected by him and despatched under his arrangements. After verification the Director General will pass the bills to the High Commissioner for payment. The amount paid will be debited to the Accountant General through the Remittance Account in the usual manner, supported by the suppliers' bills duly certified by the Director General, India Store Department, London. In cases in which it is desired to adopt this method of payment, the purchasing officers in India will give complete instructions to suppliers and the Director General, India Store Department, London. If more than one copy of a bill is required, the fact will be stated in the order, and if bills are required to be submitted on any special forms, the necessary forms will be supplied.

5. Special provisions for payment of advances for purchases of plant and machinery—When in the case of supplies from abroad payment of advances to the contracting firm is unavoidable, they shall be regulated as follows :

(a) In the case of contracts including erection, 80 per cent of the price of the plant may be advanced in rupees in India against the railway receipt covering the despatch of the material from an Indian port, 10 per cent of the price may be

advanced when the plant is taken over after satisfactory completion of tests and the remaining 10 per cent may be paid at the end of the maintenance period. The payment on account of erection of the plant shall be made separately in proportion to the progress of the work.

(b) In the case of contracts independent of erection, 80 per cent of the price may be advanced in rupees in India against the railway receipt covering the despatch of the material from an Indian port and 20 per cent may be paid upon delivery and check at the site, or within one month of delivery, whichever is earliest : provided that if in any case the check of material cannot be carried out within one month of its delivery the matter shall be referred to the Government in the Finance Department for sanction of the advance payment.

NOTE—This direction also shall apply to similar cases in which purchases are made through the India Store Department of the High Commissioner of India; but in such cases sterling payment should be avoided, as far as possible, and arrangements should ordinarily be made for payment in India. In any case provision for sterling payment requires the previous approval of the Finance Department.

ANNEXURE 'E'

[See Rule 12 (I) (b)]

Terms and conditions for payment up to 90 per cent through bank before their actual receipt and verification.

Ninety per cent payment may be made to the suppliers on Railway Receipts through Bank and remaining ten per cent on receipt and verification of the articles with in thirty days on the following conditions :

(1) The facility of 90 per cent payment through bank shall be admissible to only those suppliers who are registered either with Director General Supplies and Disposals, National Small Industries Corporation U. P. Small Industries Corporation. Stores Purchase Section of Directorate of Industries. In exceptional cases the Director of Industries and the Purchase Committee shall have the right to give the facility of payment through bank to unregistered suppliers also in cases of rate contracts and quantity contracts respectively specifying the justification for doing so in writing.

(2) In rate contracts the facility of payment through bank shall be admissible to only those units/suppliers who have successfully participated in the last three rate contracts and against whom there has been no complaint.

(3) In rate contracts the suppliers shall have to furnish bank guarantee of Rs.5000 to Rs.25,000. The amount of bank guarantee shall, to the extent possible, be determined on the basis of the anticipated amount of purchases to be made against the rate contract.

In respect of quantity contracts the amount of bank guarantee shall be 10 per cent of the anticipated amount of the purchase involved, but in special circumstances the Purchase Committee shall be the right to reduce or waive the amount of bank guarantee on the merits of the case specifying justification thereof.

(4) The facility of payment through bank shall be given only in those rate contracts in which there exists arrangement for prior inspection and this facility shall not be given where such arrangement does not exist. In quantity contracts arrangement for prior inspection shall be made by the Director of Industries or with his consent by the indenting officer. In rate contracts this facility shall be given by the Director of Industries for only those items for the prior inspection of which arrangement exists with the Directorate of Industries. In the case of supply of I. S. I. marked goods. The Director of Industries/Purchase Committee may dispense with the condition of prior inspection.

(5) It will not be necessary to take a separate security in those cases in which 90 per cent payment through banks is made according to these rules after the required bank guarantee prescribing the conditions of ensuring supplies therein has been obtained from the supplier.

(6) It shall be necessary for the supplier who is given the above facility, to get the goods insured at his own cost while sending the goods by rail. This insurance will cover and compensate for all sorts of losses incurred due to theft, pilferage non delivery and other damage.

(7) The suppliers shall have to enclose the following documents to the railway bully for receiving 90 per cent payment :—

(a) The details of insurance policy and the specific date by which it is necessary for the officer receiving the goods to intimate to the supplier the details of shortage (s) or damages etc. (This date should be at least after 15 days from the date of receipt of goods from the railway)

(b) A declaration to the effect that entire material, shown in the bill has been dispatched and that the same was found intact and up to the mark in all respects at the time of prior inspection.

(c) 'A' copy of the prior inspection certificate bearing the seal and signature of the inspecting officer.

(d) Ninety per cent payment through bank shall be admissible only on the basis of railway receipt and not on the basis of road transport.

(8) whatever arrangements are made by the Director of Industries for the purchase of article, he shall specify in the purchase orders the name of the firms and also the maximum amount of any one bill or full supply for which payment can thus be made through bank. It shall be the responsibility of the Director of Industries to obtain the bank guarantee maintain its account and to make recovery etc. Under the bank guarantee in case of any complaint the indenting officer who thus makes any payment shall be definitely responsible for keeping a watch on the timely receipt of the material and its inspection on priority and in case of any complaint in respect thereof as a result of which any recovery has been made against the bank guarantee he shall report the matter to the Director of Industries and ensure that requisite action is taken by keeping regular contact with Director of Industries.

(9) The responsibility attached to the Director of Industries in para (8) above, shall be that of the head of the department concerned in cases in which purchase arrangements are made by the other department itself.

(10) The responsibility to implement this scheme and to keep a watch ensuring that there occurs no loss to Government shall be of the Director of Industries in respect of those purchase arrangements which are finalised by him and in respect of purchase arrangements made by any other department itself the above responsibility shall be that of the head of the department concerned. For this purpose they will prescribe suitable procedure and can give suitable general and if need be special directives to the indenting officer, who shall be fully responsible for complying with them.

2. The facility of 90 per cent payment through bank on the above terms and conditions can be extended to those suppliers also who are prepared for prior inspection to the material at their cost by the Director General Supplies and Disposals. Inspection by D. G. S. & D. may be got done only in those cases in which the Director of Industries, U.P., Stores Purchase Section Kanpur is not in a position to do so owing to the non availability of requisite instruments and machinery. If the supplies are found defective even after inspection by D. G. S. & D., then the suppliers can be black-listed.

(C. S. No. 58 Dated 8-5-1986)

[Vitta (Lekha) Anubhag, File No.23(6)/80]

APPENDIX XIX

(See note below paragraph 307)

General principles to be observed by Government officers in entering into contracts or agreements on behalf of the Government

General

1. The main duty of officers entering into contracts is to see that the Government get a fair return for the money to be spent.
2. Every precaution must be taken to prevent any official from having a personal interest, direct or indirect, in a tender, contract or agreement, or from assisting a contractor in the preparation of tenders or from standing as security for him.
3. In works of great magnitude the contract deeds should be especially prepared by the Government law officers but for ordinary contracts, including all such as are based on tenders which a superintending engineer or other subordinate authority is competent to accept, such ordinary forms as may have been approved by the Government will generally suffice.
4. Even in cases where a formal written contract is not made, no order for supplies, etc. other than petty purchases up to Rs. 100, should be placed without at least a written agreement as to price.

[Vitta (Lekha) Anubhag File No. 15(6)/82]

5. If the amount of the tender is likely to be beyond an officer's power of acceptance, or to be of an unusual character, he should, before publicly inviting tenders, submit the contract documents to the next higher authority for his approval or remarks together with a copy of the proposed advertisement for tenders and the form in which tenders are to be submitted. If the amount of the tender is likely to exceed that authority's power of acceptance, or to be of a very special nature, that authority should in like manner submit the contract documents on to the next higher authority.
6. No contract may be entered into with or on behalf of a minor, but if a contractor dies, his legal representative, even though a minor, is bound by the terms of the contract.
7. When a contract has been made with a person for a work, a second contract in connexion with the same work while the first is still in force may not be given to

the same person if the sum of the contracts exceeds the power of acceptance of the authority concerned.

8. Officers will be personally responsible for any irregular engagements entered into by them in opposition to or in contravention of the rules or orders issued by Government.

Tenders

9. Whenever practicable and advantageous, contracts should be placed only after tenders have been invited. In regard to contracts for "work" or "repairs" tenders should invariably be invited for those estimated to cost Rs. 10,000 or more in the Public Works and Irrigation Departments or Rs. 2,000 or more in other departments. In the Public Works and Irrigation Department when work has to be performed within 10 kilo meters of the headquarters of a civil district where it is possible to call for tenders as laid down in paragraphs 360—364, Public Works Account Rules, the full instructions in those rules must be observed for all contracts exceeding Rs. 2,000. In cases of contracts for "supplies" reasons for not inviting tenders should be recorded if the cost of supplies exceeds Rs. 2,000.

10. Tenders should ordinarily be invited on standard forms prescribed for the purpose. (See also rule 35).

11. Sealed tenders, should be invited in the most open and public manner possible e.g., by advertisement in the Uttar Pradesh Gazette, circular communications to reputed dealers and contractors, etc. The advertisement should state the place where, the date on which, and the time when, the tenders are to be submitted and will be opened. In the case of contracts exceeding Rs. 50,000 at least one month's time from the date of advertisement or notice should be allowed. Tenders should be opened by a responsible officer and not by subordinates, in the presence of such intending contractors as may choose to attend.

12. Before giving out a minor or petty work on contract, it should be decided whether the articles included in the estimate apart from those mentioned in rule 9 of the Store purchase Rules contained in Appendix XVIII of the Financial Handbook, Volume V, will be supplied departmentally or by the contractor.

If the articles are to be supplied departmentally they shall be purchased in accordance with the Stores Purchase Rules mentioned above, the contractor being paid only the hoisting and erecting charges if necessary. If the contractor is permitted to supply the articles, the permission should be subject to the conditions laid down in rule 5 of the Stores Purchase Rules.

13. If departmental purchase of articles for which no detailed specifications exist are to be made in conformity with the Stores Purchase Rules, the Director of

Industries in the case of purchases in India and the High Commissioner for India or the supplying firm, as the case may be, in the case of purchases abroad, should be informed of the approximate quantities and expected qualities of the required articles. If it is considered desirable in any particular case, samples of the required articles may be demanded before the actual order for supply is placed and the samples should be kept carefully in sealed receptacles. In such cases the subsequent order for supply should stipulate that the full quantities of the required articles should be similar in all respects to the deposited samples.

NOTE—This rule is not applicable to purchases outside the Stores Purchases Rules.

14. Before inviting tenders, every officer should estimate his requirements for the period involved, as far as he can foresee, and regulate the time of his purchases according to the state of the market.

15. The approximate quantities of articles likely to be required should be specified in the invitation for tender.

16. Materials which are likely to depreciate or deteriorate should not be purchased long in advance of the requirements.

17. All tenders must be submitted on the prescribed form which can be obtained on application and payment where this is required. No tender should, as a rule, be considered unless it is accompanied by earnest money which should be as follows :

Amount of tender	Earnest money
	Rs.
(1) Up to Rs. 2,000	50
(2) Above Rs. 2,000 but not exceeding Rs. 5,000	100
(3) Above Rs. 5,000 Ditto Rs. 10,000	200
(4) For each additional Rs. 5,000 or part thereof, a further sum of	100

Contracting officers may fix the amounts of earnest money at rates lower than those prescribed above, if for any particular reason they consider it advisable to do so, but in no case should the earnest money be less than 1/2 per cent of the estimated value of the work.

NOTES—(1) An Executive Engineer of Public Works Department has the discretion to accept tenders without earnest money for road metal collection

costing less than Rs. 5,000; and in the case of works costing less than Rs. 10,000 an executive engineer or other officer may, at his discretion, demand earnest money from all tenderers or only from the contractor whose tender is accepted.

(2) No earnest money is necessary in the case of tenders received by the Store Purchase Department.

(3) In the Forest Department tenders for works costing less than Rs. 5,000 may in the discretion of the officer calling for the tender, be accepted without earnest money.

(4) The Agricultural Engineer is authorized in case of tenders for the supply and erection of pumping-plants to dispense with the demand for earnest money in individual cases and to dispense with such demand from firms approved and listed by him for this purpose. (vide G.O. no. 1262/XII-A—392, dated October 30, 1934).

(5) The U. P. State Bridge Corporation and the Uttar Pradesh Rajkiya Nirman Nigam have been exempted from depositing the earnest money.

C. S. No. 86.....Dated October 17, 1988

[Vitta (Lekha) Anubhag File No. 15 (6)/84]

18. Earnest money may be furnished in one of the forms mentioned in paragraph 71 of the Financial Handbook, Volume V, Part I, as well as in Municipal debentures, Port Trust bond or bonds and/or debentures issued by the State Financial Corporations. The amount of earnest money to be furnished should be stated in the notice calling for tenders, which should also contain a direction that, instead of furnishing cash, tenderers should themselves deposit the amount in the Treasury or Sub-Treasury which is convenient to them and attach to their tender the treasury receipt in support of the payment of the earnest money. In special cases, where it would be inconvenient for tenders to deposit earnest money into a Treasury tenderers may be permitted to deposit the earnest money with the officer inviting the tender in cash or currency notes up to a limit of Rs. 500, instead of into a Treasury. Such deposits will be treated as Public Works Department deposits, or revenue deposits, as the case may be.

19. A proper receipt should be given for the amount of earnest money received and the earnest money of unsuccessful tenderers should be refunded to them as soon as possible after the disposal of tenders, a stamped receipt being obtained. A register should be maintained showing the receipt and refunds of earnest money and security deposits prescribed in rule 23.

20. Tenders should be properly filled in before acceptance or submission to superior officers for disposal, as the case may be. As the tender along with the agreement and connected papers form the documents on which a court's decision is based in case of a disputed claim brought by a contractor, it is absolutely necessary to draw up the papers correctly in the first instance and to see carefully that there are no omissions. Special attention should, therefore, be paid to the close scrutiny of all such documents before finally accepting them or submitting them to superior authority.

21. Other conditions being equal, the lowest tender should ordinarily be accepted, but the acceptance or rejection of any or all of the tenders received is left entirely to the discretion of the officer empowered to accept the tender for the work. No tenderer can demand to know the reason for the rejection of his tender, and this should be expressly stated in the notice calling for tenders. Such an explanation may, however, be called for by a superior authority; and, therefore, the reasons for which the lowest tender has not been accepted always be recorded.

22. In selecting the tender to be accepted, the responsibility and financial status of the tendering firm, including its location and registration with the Registrar of Firms, Societies and Chits, or those of the individual must be taken into consideration in addition to other relevant factors.

(Correction Slip No. 46 dated 14-3-84.)

[Vitta (Lekha) Anubhag-I, File no. 15(4)-82]

23. Security should in all cases be taken for the due fulfilment of a contract. This security may be furnished in one of the forms mentioned in paragraph 71 of the Financial Handbook, Volume V, or in paragraph 365 of the Financial Handbook, Volume VI, as well as in Municipal debentures, Port Trust bonds and/or debentures issued by the State Financial Corporations. With the exception of contracts of less than Rs. 7,500 security deposit should not be refunded till at least six months after the completion of the work without the express sanction of the head of the department.

NOTES—(1) The limit of six months laid down in this rule does not apply to refund of security deposits in the Public works Department, in the case of kanker, brick or stone ballast collection for road work and contracts for cartage of material. In the case of a combined contract for the collection and consolidation of road metal, however, the security deposit can be refunded on the satisfactory completion of the collection work after retaining a sum equivalent to 10 per cent of the tendered amount for the unfinished portion of the contract.

(2) In the case of contracts entered into by the Stores Purchase Department security need not be taken except in cases in which the Director of Industries considers it to be necessary.

(3) The Agricultural Engineer is authorized in cases of contracts for the supply and erection of pumping plants to dispense with the demand for security in individual cases and to dispense with such a deposit from firms approved and listed by him for this purpose.

(4) The Chief Engineer, Local Self-Government Engineering Department, is authorised to grant exemption at his discretion to firms of repute dealing in pumping plants from furnishing security in contracts for the supply and erection of pumping plants. The Superintending Engineers shall dispense with the security, where necessary, in individual cases in respect of the firms exempted by the Chief Engineer. Approval of the Chief Engineer shall be obtained for exemption of a new firm when considered necessary.

Insert the following as Note (5) after the Note (4) below rule 23.

Note (5) The Uttar Pradesh State Bridge Corporation and the Uttar Pradesh Rajkiya Nirman Nigam have been exempted from depositing the security.

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[Vitta (Lekha) Anubhag File No. 15 (6)/84]

24. Long-term contracts should, as far as possible, be avoided. A fixed price should always be settled for each article to be supplied and agreements should not provide for rate fluctuating with the markets. Officers entering into contracts enduring or likely to endure for a period of more than five years on behalf of Government should, wherever feasible, include in the agreements or contracts a provision for an unconditional power of revocation or cancellation of such contracts on the expiry of six months' notice to that effect.

24-A. The following rules should be observed when entering into agreement with firms for the direct purchase of machinery, etc.:

(i) Payments for services already rendered or supplies made should never be delayed and should be made promptly.

(ii) A provision to make payment of a part of the cost with interest after a specified interval of time counted from the time when the work is completed satisfactorily should never be made. Where it is considered advisable to delay payment till it is ascertained that the machinery is in proper working order, it should be definitely

sated in the agreement that the payment of the balance is contingent on the proper working of the machinery and that no claim for interest would be entertained.

25. Provision must be made in contracts for safeguarding Government property entrusted to a contractor.

26. Ordinarily no cash advances should be made to contractors for supplies under a contract, unless specially provided for in the tender or allowed by a standing rule or order of the Government.

27. Clear and specific penalties should be attached to a breach of the contract or agreement.

28. Provision should be made for preventing the sub-letting, assignment or transfer of the whole or part of the contract except with the written permission of the Government officer giving the contract.

28-A. The terms of contract for the purchase of perishable stores should invariably include a separate warranty clause, a model form of which is given in the Annexure.

Rations and Fodder

29. In calling for tenders for articles the contractor should, whenever possible, and except in the case of perishable articles, be required along with his tender to deposit a sample, and the contract should be to the effect that the full quantity of the articles contracted for should be in accordance with the sample. The sample should be carefully preserved in a sealed receptacle.

30. A sufficient stock should be laid in at the cheapest season, and it will probably be advantageous to call for tenders just after the harvest season. It may also be advisable to enlist the assistance of the Revenue Department officers in obtaining tenders of articles of diet as those officers are likely to be in close touch with the condition of the grain market.

31. Before accepting a tender, the officer should ascertain, by a comparison of the rates offered and by inquiries in the local market, the current market rate of the articles and see that no ring has been formed against the Government.

Documents

32. Bonds or agreements should be drawn up in connexion with contracts. Standard forms should be adopted, as far as possible, and the terms should be subjected to adequate prior scrutiny. The advice of the Government law officers

should be taken wherever found necessary about the forms of deeds and agreements.

33. The terms of a contract or agreement must be precise and definite and there should be no room for ambiguity or misconstruction.

34. The terms of a contract once entered into should not be varied except in accordance with the instructions in the departmental manuals or codes. Where any material variation is proposed, which is beyond the scope of the instructions, the previous consent of the Government in the Finance Department should be obtained through the ordinary channel.

35. The forms prescribed by the Public Works Department for the invitation of tenders and the execution of agreements should be used by civil officers for building works unless other forms have already been specially authorized, or unless the use of a special form is found to be necessary in any particular case. Very good reasons should exist for introducing a new form of contract and the sanction of Government in the Finance Department should be obtained before such a form is brought into use. If any doubt is entertained as to the legal phraseology or the suitability of the new form for the purposes for which it has been drawn up, it should, before submission to the Finance Department, be forwarded to the Government Conveyancer for scrutiny, and the fact that the form has been approved by him should be reported to the Finance Department. Copies of the Public Works Department forms are obtainable from the Superintendent, Printing and Stationery, Uttar Pradesh, and the forms prescribed by the Director of Industries can be obtained from that officer.

NOTE—the lump sum tender forms for the supply and erection of the pumping plant and appurtenances approved in G.O. no. 476/XII-A—317, dated May 8, 1929, for use in the Agricultural Engineering Section shall also be considered as prescribed forms.

36. Deeds or agreements should be adequately stamped except when the stamp duties chargeable on them are specifically remitted under clause (a) of section 9 of the Indian Stamps Act, 1899, and, where necessary, registered, under the rules in Chapter XLII of the Manual of Government Orders, and in Appendix C of the Uttar Pradesh Stamp Manual, part I, as amended from time to time.

Miscellaneous

37. Subject to the above general principles, Heads of Departments may, with the approval of the administrative Department of the Government, supplement these instructions and prescribe forms of documents where necessary.

38. The Comptroller and Auditor General and, under his direction other audit authorities have power to examine contracts and to bring before the Public Accounts Committee any case where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.

ANNEXURE

(See rule 28-A)

Model form of Warranty Clause

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

APPENDIX XIX-A

(See Paragraph 307)

NOTE—These rules should be read with the instructions laid down in Appendix XIX.

Extracts from Public Works Account Rules, Financial Handbook Volume VI

* * * * *

M—WORKS EXECUTED ON LUMP SUM CONTRACT

405. In a lump sum contract, the contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specification for a fixed sum, the following being the essential characteristics :

(i) A schedule of rates is specified in order to regulate the amount to be added to or deducted from the fixed sum on account of additions and alterations not covered by the contract.

(ii) Except as provided in clause (i), no allusion is made in the contract to the departmental estimate of the work, schedule of rates or quantities of works to be done.

(iii) Detailed measurements of the work done are not required to be recorded except in respect of additions and alterations.

NOTE—In the hill districts of the Kumaun and Garhwal Divisions the system of auctioning contracts of the work of slip clearance may be adopted subject to the conditions (1) that the auction will be held by the district or assistant engineer and (2) that it will be one of the conditions of the contract that no concession in rates, etc., will be allowed after a contract has been given out at the bid of the contractor.

406. Before a work is given out on contract on a lump sum basis the procedure prescribed for ordinary works for inviting tenders and entering into agreement with the contractor, vide paragraphs 360 to 367 (reproduced below as Annexure A), should mutatis mutandis be followed. Otherwise also the rules regulating ordinary works apply so long as they are not inconsistent with any special rules relating to lump sum contracts.

NOTES—(1) In Drawing up a contract document, the essential conditions mentioned in paragraph 405 must be observed closely.

(2) The form of contract is prescribed by the Government in consultation with their law officers. The special account rules for such works contained in section H of Chapter XIV (reproduced in paragraph 311 of Chapter XIII of Volume V of the Handbook), are based on the assumption that the essential conditions will be observed in drawing up contracts; it is therefore desirable that before a form is

finally determined, the advice of the Accountant General should be sought on the question whether the proposed form meets the requirements of audit.

(3) Security deposits should be kept for not less than six months after the work is completed or for any longer period mentioned in the contract during this period the divisional officer should adjust any expenditure to which the contractor may become liable under the conditions of his contract.

ANNEXURE A

(See also Appendix XIX)

Extracts from Public Works Account Rules, Financial Handbook, Volume VI

* * * * *

III—Tenders

360. Tenders which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement in the Government Gazette or local newspapers, or by notice in English and Hindi posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state—

1—The place where and the time when the contract document can be seen, and the blank forms of tender obtained, also the amount, if any, to be paid for such forms of tender.

2—The place where, the date on which and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after the date of first advertisement or notice).

3—The amount of earnest money to be deposited and the amount and nature of the security deposit required in the case of the accepted tender.

4—With whom or what authority and acceptance of the tender will rest.

Authority should always be reserved to reject any or all of the tenders so received without the assignment of a reason, and this should be expressly stated in the advertisement.

[See also rule 11, Appendix XIX]

361. ***No tender should be accepted from any person directly or indirectly connected with the service of the Government.

362. As a rule no tender for the execution of works of any description should be entertained unless accompanied by earnest money paid to the extent which has been notified as necessary by the divisional or other officer. But in the case of works costing less than Rs. 10,000, the divisional or other officer may, at his discretion, demand earnest money only from the contractor whose tender has been accepted.

[See rule 17, Appendix XIX]

Tenders for road metal collections costing less than Rs. 5,000 may be accepted without earnest money at the discretion of the divisional officer.

363. The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee, as the case may be.

364. Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. In cases where the lowest tender is not accepted, reasons should, however, be recorded confidentially. In selecting the tender to be accepted the financial status of the individuals and firms tendering should be taken into consideration in addition to all other relevant factors.

IV—Security for performance of contracts

365. Security for the due fulfillment of the contract should invariably be taken. This security may take the form of a cash deposit, a deposit of interest bearing securities, a deduction of 10 per cent from the payments to be made on account of work done, or a personal bond of two persons of known probity and wealth.

NOTES—(1) When earnest money tendered under paragraph 363 is converted into security deposit, it should be taken into account for the purpose of the deduction made under this rule, e.g., when 10 per cent of the first monthly payment is less than the amount of earnest money no deduction will be made from the bill (the deduction will commence from the subsequent payment) but when it is more, only the difference between it and the earnest money will be deducted from the bill towards the security deposit.

(2) Fixed receipts of the State Bank of India, should, if offered be accepted as security from contractors who are required to furnish security to ensure proper execution of Government work that may be entrusted to them subject to the conditions laid down in paragraph 614 (e) (See also note 2 under paragraph 7 of the volume V of the Handbook).

V—Provision in contract for imported stores

366. In framing contracts of any description it should be laid down that the supply of imported materials, if required to any considerable extent, shall be arranged for the Government. Such stores should either be supplied from the existing Government stock or be obtained in accordance with the Stores Purchase Rules. In the case of important construction works let out on contract, such stores may be supplied by the contractor subject to the conditions given in the Stores Purchase Rules, (See Appendix XVIII, Volume V of the Handbook).

VI—Enforcement of terms of contract

367. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced and that no act is done rendering to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the legal advisers of the Government. All agreements or security bonds entered into with the department by contractors for the execution of work or for securing the due performance of contract are exempt from stamp duty.

APPENDIX XIX-B

(See note 2 below paragraph 82)

General principles to regulate the enforcement of responsibility for losses sustained by Government through the fraud or negligence of individuals

I—G.O. no. A-3697/X—144, dated August 1, 1929, to all Heads of Departments, etc.

IN supersession of all previous orders on the subject, I am directed to enclose a memorandum embodying the general principles to regulate the enforcement of responsibility for losses sustained by the Government through the fraud or negligence of individuals which the Uttar Pradesh Government have formulated for the general guidance of themselves and of the authorities subordinate to them.

A memorandum of general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals.

1. Means should be devised to ensure that every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. The cardinal principle governing the assessment of responsibility in such cases is that every public officer should exert the same vigilance in respect of public expenditure and custody and use of public property generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody and use of his own money and property. While therefore the Government are prepared to condone an officer's honest errors of judgment involving financial loss, provided the officer can show that he has done his best up to the limits of his ability and experience, they are determined to penalize officers who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. If any irregularity is detected by an audit or accounts officer in the first instance it will be his duty to report it immediately to the administrative authority, concerned. If an irregularity is detected by the administrative authority in the first instance, and if it is one which should be reported to the Accountant General in terms of paragraph 82 of the Financial Handbook Volume V, he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible—the administrative authority should report to his superior and the audit or accounts authority to his superior. Should the administrative authority require the assistance of the accounts officer in pursuing investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert accounts officer to unravel it he should apply forthwith for that assistance to the Government who will then arrange with the Accountant General for the services of an investigating staff. Thereafter the administrative authority and the accounts authority will be personally responsible, within their respective spheres, for the expeditious conduct of the inquiry.

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

reasons for not attempting a prosecution should be placed on record in all such cases.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the officer's pecuniary liability it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officers, since it should be recognized that the penalty should not be such as to impair the Government servants future efficiency.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

It should always be considered whether the depreciated value of the Government property or equipment lost damaged or destroyed by the carelessness of individuals entrusted with their care (e. g. bicycles, calculators, policeman's rifles, a touring officers tents, a factory motor lorry, an engineers instruments etc.) should not be covered from the delinquent official. The depreciated value of the stores may be calculated by applying the 20 per cent depreciation in the case of vehicles including cycles, and 15 per cent in the case of calculating machines, on the reduced balance every year. The amount to be recovered may be limited to the Government servants capacity to pay.

(C. S. No. 90 Date 6-4-1989)

[Vitta (Lekha) Anubhag-1 File No. 15(2)]

6. One reason why it is important to avoid delay is that in the course of a prolonged investigation Government servants who are concerned may qualify for pension, and it is held that under the rules as they now stand a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a primary precaution, steps should be taken to ensure that an officer concerned in any loss or irregularity which is the subject of an inquiry, is not inadvertently allowed to retire on pension while the inquiry is in progress, and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform

the accounts officer responsible for reporting on his title to pension and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either conclusion is arrived at as regard the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact that officers who were guilty of frauds or irregularities have retired and have thus escaped punishment should not be made a justification for absolving those who are also guilty but who still remain in service.

II—G.O. no. A-484/X—144, dated June 23, 1934, to all Heads of Departments etc.

I AM directed to refer to G.O. no. A-3697/X-144, dated August 1, 1929, regarding the general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals and to forward a memorandum embodying certain additional instructions to be followed in the matter.

MEMORANDUM

IN the memorandum circulated with G.O. no. A-3697/X—144, dated August 1, 1929, the general principles regulating the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals were fully stated. The following supplementary instructions are issued for the guidance of departmental officers, with special reference to cases in which prosecutions in criminal courts are, or are likely to be, necessary :

1. All losses of the kind referred to in paragraph 82 of the Financial Handbook, Volume V, Part I, must be reported forthwith by the officer concerned, not only to the Accountant General but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exist for believing that a loss has occurred; they must not be delayed while detailed inquiries are made.
2. Reports submitted under (1) above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.
3. As soon as a reasonable suspicion exists that a criminal offence has been committed the senior officer of the department concerned present in this station will report to the District Magistrate and ask for a regular police investigation under the Code of Criminal Procedure, 1898.

4. If the District Magistrate agrees that an investigation may be made, the senior officer of the department concerned present in the station will—

(a) request the District Magistrate to arrange for the investigation to proceed from day-to-day ;

(b) see that all witnesses and documents are made available to the investigating officer ; and

(c) associate with the investigating officer an officer of the department who is not personally concerned with the irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.

5. When the investigation is completed an officer of the department (accompanied by the officer who attended the investigation) must be made available for conferences with the authority who will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to the Government for orders.

6. If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff and the state of work in the court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a specially trial, and will request the prosecuting officer, to make any application that he may think necessary.

7. When the case is put into court by the police, the senior officer of the department concerned present in the station will see that all witnesses serving in the department and all documentary evidence in the control of the department are punctually produced, and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.

8. If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed as he would in any other case.

Appeals against acquittals can be made only under the orders of Government.

9. The senior officer of the department concerned present in the station will see that, in addition to the reports required under (1), (2) and (5) above, prompt reports are submitted to Government through the usual channel regarding—

- (a) the commencement of a police investigation ;
- (b) the decision to prosecute any particular case ;
- (c) the result of any prosecution ;
- (d) the decision to proceed further in revision or appeal in any case ;
- (e) the result of any proceedings in revision or appeal.

10. Notwithstanding anything contained in (2) to (9) above, the senior officer of the department concerned present in the station may, if thinks fit, refer any matter through the usual channel for the orders of Government before taking action.

III—G.O. no. A-1186/X-144, dated January 3, 1936, to all Heads of Departments, etc.

IN G.O. no. A-3697/X—144, dated August 1, 1929, the Government laid down general principles to regulate the enforcement of responsibility for losses sustained by the Government through fraud or negligence of Government servants. It was therein stated (among other things) that it is of the greatest importance to avoid delay in the investigation of any such loss; that, where it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges; that, where there is a reasonable suspicion of fraud or other criminal offences, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction and that, where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter also should be called strictly to account.

Later the Government supplemented these principles by instructions contained in the memorandum attached to G.O.no. A-484/X—144, dated June 23, 1934. These instructions had special reference to cases in which prosecutions in the criminal courts are, or are likely to be, necessary, and laid down (among other things) that, as soon as a reasonable suspicion exists that a criminal offence has been committed, the senior officer of the department will report to the District Magistrate and ask for a regular police investigation. They also explained the procedure that should follow the investigation.

2. I am now directed to explain what is necessary to be done in the way of departmental inquiry where a prosecution is, or is likely to be instituted. It has been found that, where fraud or embezzlement of Government funds has occurred, there is a tendency for the Head of the Office or Department to regard the institutions of criminal proceedings as absolving him from the unpleasant and often laborious task of conducting immediately a thorough departmental inquiry. This natural

reluctance may be enhanced by an apprehension that an inquiry may prejudice the result of the trial in a court of law. As a result, there has sometimes been great delay in taking departmental proceedings and the results have been inconclusive. Departmental inquiries should not necessarily be delayed pending decision of criminal cases, as at a later stage the evidence might disappear and the departmental inquiry could not be brought to any conclusion at all.

3. Experience shows that departmental proceedings cannot as a rule proceed concurrently with a criminal prosecution. Much of the evidence in a case of fraud or embezzlement is documentary. As soon as the criminal proceedings begin the documents go to the court as exhibits, and there they must remain till the case is over and (if an appeal is filed) till the appeal is over. But it is essential that everything should be done to carry the departmental proceedings as far as possible before prosecution begins. The stage to which departmental proceedings prior to prosecution, should be taken must depend on circumstances and cannot be precisely defined. The normal procedure is laid down in Rule 55 of the Civil Services (Classification, Control and Appeal) Rules; and the stage which departmental proceedings can reach may according to circumstances be any one of the stage described or implied in the rule, i.e. the preliminary recording of evidence, the receipt of the delinquent's written statement after the framing of a charge, the personal hearing, or the inquiry. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental proceedings till after the disposal of the criminal case; but it must be emphasized that the proceedings should be completed up to the point that can properly be reached.

4. A common type of case is that where a number of persons are involved, one or more criminally, and others in such circumstances as show negligence, or warrant the suspicion of criminal abetment without sufficient proof to justify prosecution, or have similar features which necessitate a criminal prosecution of one or more and a departmental inquiry against others. In such cases the authority has sometimes neglected to institute a formal departmental inquiry, or to carry it to the requisite stage, before criminal proceedings are taken, with the result that many months later, when the criminal case is over, effective departmental action has been found impracticable.

5. The general rule should be that in all cases of fraud, embezzlement, or similar offences departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable ; if it is, it should continue as far as possible (which will not, as a rule, include finding and sentence). If the accused is convicted and awarded an adequate sentence, the departmental proceedings against him will be formally completed, and the proceedings against other delinquents continued. If the accused is not convicted, or

he is inadequately, punished, the departmental proceedings against him will be resumed as will also those against the remaining delinquents.

6. The proceedings contemplated in these instructions are those which are regulated by the Civil Services (Classification, Control and Appeal) Rules. Where action is taken under the Public Servants (Inquiries) Act XXX VII of 1850, this ordinarily takes the place of a criminal prosecution as regards the person or persons accused; but the procedure as regards other persons involved against whom the Act is not employed should be in accordance with the instructions given above.

7. I am to request you to follow the above instructions strictly in the future.

IV-O.M. no. 4810/II-B—204-1955, dated March 1, 1958, read with O.M. no. 2165/II-B—204-1955, dated August 10, 1959, to all Heads of the Departments etc.

THE procedure for taking departmental proceedings against a Government servant involved in criminal misconduct, which is followed at present, is contained in Finance Department G.O. no. A-1186/X-144, dated January 3, 1936. It is laid down in the above-mentioned Government order that where it is intended to prosecute an employee for acts committed by him as a Government servant, everything should be done to carry the departmental proceedings to as advanced a stage as possible before prosecution began. The findings and the penalty in the departmental proceedings should not be recorded till after the disposal of the criminal case.

2. The above procedure has some defects in it in as much as the postponement of decision in the departmental proceedings till after the criminal case is finally disposed of, leads to undue delay in the completion of the proceedings. Moreover, if the Government servant is placed under suspension, he has to be paid subsistence allowance during the entire period of prosecution. In order to avoid these difficulties, as well as to ensure the earliest possible decision in such cases, it has now been decided that the following procedure should normally be adopted in cases of alleged criminal misconduct of Government servants.

3. As soon as sufficient evidence is available for the purpose in the course of investigation in cases of misconduct, whether such investigation is conducted departmentally or through the Police, action should be taken under the Civil Service (Classification, Control and Appeal) Rules or other appropriate disciplinary rules e.g. the Punishment and Appeal Rules for Subordinate Services, and disciplinary proceedings should be initiated forthwith. Such departmental proceedings need not interfere with the Police investigation, which may be continued, where necessary. After the departmental proceedings are concluded, and the penalty, if any, imposed as a result thereof, the question of prosecution

should be considered in the light of such materials as may have become available as a result of the investigation.

4. In suitable cases criminal proceedings should thereafter be initiated. Before initiating such proceedings advice on evidence should be obtained from Government Counsel, and in more important cases from the Legal Remembrancer to Government or the Advocate General, Uttar Pradesh. Where the conduct of a Government servant discloses a grave offence of a criminal nature, criminal prosecution should be the rule and not the exception. Where the competent authority is satisfied that there is no criminal case which can be reasonably instituted against such a Government servant, criminal proceedings should not of course be resorted to, but prosecution should not be avoided merely on the ground that the case might lead to an acquittal.

5. Should the decision of the trial court or the appellate court, as the case may be, lead to the acquittal of the accused, it may be necessary to review the decision taken earlier as a result of the departmental proceedings. A consideration to be taken into account in such review would be whether the legal proceedings and the departmental proceedings cover precisely the same ground. If they did not, and the legal proceedings related only to one or two charges, i.e., not the entire field of departmental proceedings it may not be found necessary to alter the decision already taken. Moreover, it should also be remembered that while the court may have held that the facts of the case did not amount to an offence under the law, it may well be that the competent authority in the departmental proceedings might hold that the Government servant was guilty of a departmental misdemeanour and he had not behaved in the manner in which a person of his position was expected to behave.

6. In this connexion, attention is invited to the requirements of Article 311(2) of the Constitution in regard to the penalties of dismissal or removal or reduction in rank. It is necessary to observe the mandatory provisions of this Article in such cases for which clear instructions have already been issued in G.O s. no. O-1827/II-B—641-1941, dated March 30, 1950 and no. 2344/II-B—125-1955, dated July 18, 1956. Compliance with these requirements is not, however, required in cases covered by clause (a),(b) or (c) of the proviso to that article. Where, however, action is taken under clause (a) of this proviso on the basis of the conviction of person in a court of law and the conviction is set aside on appeal, the orders passed under the proviso automatically become in-operative. If departmental action against him is considered desirable, it will be necessary to follow the provisions of the relevant disciplinary rules and, where necessary the substantive provisions of Article 311(2).

7. The instructions contained in the foregoing paragraphs are not applicable to the members of the U. P. Police force who will continue to be governed by the rules contained in the U. P. Police Regulations.

V—O.M. no. 18/2/66-Apptt. (B), dated June 30, 1966 to all
Heads of Departments etc.

1. The undersigned is directed to invite a reference to the instructions contained in paragraphs 3 and 4 of O.M. No. 4810/II-B—204-1955, dated March 1, 1958 wherein it has been laid down that after the departmental proceedings are concluded against a Government servant and the penalty, if any, imposed as a result thereof the question of prosecution should be considered in the light of such materials as may have become available as a result of the police investigation.

2. It is felt that bribery cases against Government servants seldom succeed in a court of law for various reasons. Government have, therefore, decided that in cases of this nature where sufficient evidence is, available on the basis of preliminary enquiry to bring home a charge against the delinquent Government servant, departmental action should be taken. Only in exceptional cases, where the initial or subsequent inquiries reveal that there are strong grounds to warrant criminal prosecution also, the case should as well be handed over to the police for investigation. If such investigation discloses tangible evidence in support of the offence so as to justify taking the case to a court of law, criminal prosecution should be launched irrespective of the fact whether the departmental proceedings have been concluded or are still under way.

The instructions contained in the Office Memorandum herein before referred to shall be deemed to have been modified to this extent.

APPENDIX XIX-C

(See note below paragraph 82)

General instructions regarding the entrusting to officials duty
of looking after the Government property at the time of
opening and closing of offices.

I—G.O. no. A-725/X—290-35, dated June 3, 1936, to all
Heads of Departments, etc.

I AM directed to say that it has been brought to the notice of Government that in certain offices the duty of opening and closing the offices is entrusted to a member of the clerical or menial establishment for which a small allowance is paid. Government have decided that these allowances should be stopped and I am to request that if any such allowance is being paid in your office or in an office subordinate to you it should be discontinued forthwith and the fact intimated to the

Government. I am to add that the duty of opening and closing the office should in all cases be entrusted either to a clerk or a menial in addition to his own duties and without payment of any allowance. If the duty is entrusted to a menial he should be required to do the work under the supervision of a responsible official.

II—G.O. no. A-4860/X—127-48, dated September 30, 1948, to all Heads of Departments, etc.

I AM directed to invite your attention to G.O. no. A-725/X—290-35, dated June 3, 1936, and to say that it has been brought to the notice of Government that the instructions issued in the above Government Order regarding the entrusting to officials the duty of looking after the Government property at the time of opening and closing of offices are not being strictly complied with. As a result the number of thefts of iron safes, bicycles, typewriters, wall clocks. etc. in the Government offices have increased. I am, therefore, to request you kindly to issue orders to the effect that every Head of an Office should allot to a specified ministerial official (or officials) the duty of opening and closing the office. This should be deemed part of the regular duties of the post held by the official (or officials) concerned who should be made responsible for any loss that may occur owing to any negligence on their part in respect of this duty. They should be instructed to see at the time of opening and closing the office that nothing is missing in the office.

The best course to ensure this would be to tally, each time an office is opened or closed, all articles of the office with the list of properties pertaining to each room in an office to be prepared for the purpose and prominently exhibited in that room.

APPENDIX XIX-D

(See PARAGRAPH 260-B)

Rule for the disposal of Government property through public auction

IN these rules the words 'Competent authority' mean the 'authority empowered by Government' in any rule or order to sanction the sale or disposal of stores or other Government property subject to restrictions imposed in that rule or order and other relevant rules, etc.

2. Whenever it appears that the articles borne on stock or tools and plant including motor vehicles are either in excess of the requirement of the department or have become unserviceable and unfit for further use, the matter should immediately be reported to the competent authority who should arrange for inspection of the articles and decide if they should be auctioned.

3. A report of the surplus stores for disposal should be prepared in Form 'A' appended hereto. This report should be signed by the reporting authority after satisfying that all surplus stores have been correctly included in the surplus report.

4. If the articles proposed to be auctioned are serviceable or likely to become so after reasonable repairs and are being auctioned due to being surplus, a list of such articles should first be circulated to other offices of the parent department and also to offices of other departments likely to require the surplus articles to ascertain if they can be utilised by any of them. The condition, book value and the depreciated value of each articles in the case of commercial departments should also be indicated in the list. The articles should be auctioned only if they are not required by other offices.

5. Before auction wide publicity by beat of drums, advertisement, etc. should be given to the articles to be auctioned, the price to determined by the competent authority and the date, time and place of auction. The auction should be conducted in the presence of a gazetted officer who will see that a proper record is maintained of all the bids.

6. The officers conducting the auction will not be bound to accept the highest or any bid. Reasons should, however, be recorded if it is not proposed to decide the auction in favour of the highest bidder. Persons of doubtful means and intentions may not be allowed by the officer conducting the auction to bid at the auction.

7. The acceptance by the officer conducting the auction of any bid will be subject to confirmation by the competent authority and in certain cases also by Government which will be announced at the time of auction.

8. Every person bidding will be held to his bid whether it be the highest or not, and it will be distinctly understood that any remission of the amount of the bid will under no circumstances be considered.

9. No person shall be allowed to bid at the auction on behalf of another person unless he holds a written authority from such other person who is present at the auction and authorises or ratifies the bid made on his behalf.

10. The goods shall be sold as and where they lie. The whole of the lot or lots shall be taken from the site of accumulation. Quantities, sizes, numbers weights and measurements, etc., as announced at the auction may be approximate and no warrantee or guarantee shall be implied, and no complaint will be entertained. The stores will be sold on the assumption that the bidders have inspected the lot or lots and know what they are buying.

11. When it is proposed to auction any particular item or items of stores by weight or number and not on lot basis, an announcement to that effect shall be made

before the store is put to auction. The bids in such cases shall be for each number or unit or weight. The price to be charged shall be calculated on the actual weight or numbers delivered.

12. In the event of the officer conducting the auction being of opinion that bidders are forming a ring and fair price are not being realised for the vehicle/stores offered in the auction, he may stop the auction.

13. The officer conducting the auction will reserve the right of withdrawing from the auction any stores advertised or kept in the premises without assigning any reason.

14. Twenty-five per cent of the amount of the bid will have to be deposited in cash as earnest money on the third fall of hammer (i.e. closing of the bid for the vehicle/stores). No cheque, Bank drafts or Hundi, will be accepted. The officer conducting the auction may, however, without assigning any reasons, demand as earnest money a higher percentage up to the full amount of the bid.

15. In the default of the payment of the earnest money, the bid shall forthwith be cancelled and the stores/vehicle offered to the next highest bidder or re-auctioned. The Government will reserve the right to take such action against the bidder who failed to deposit the earnest money as may be authorised by law.

16. The attention of the intending bidder will be invited to Section 185, I.P.C., according to which whoever shall bid for any vehicle/stores with no intention to perform the obligation under which he lays himself by such bid, shall be liable for prosecution.

17. After the competent authority or Government, as the case may be, has approved the accepted bid, the balance will have to be deposited in the Treasury of the town where auction is held within seven days of the receipt of the registered notice.

18. If a successful bidder fails to pay the balance of the amount within the time specified above, the auction in his favour will be cancelled and the earnest money deposited by him on the third fall of the hammer will be forfeited to Government and the vehicle/store will be offered to the next highest bidder provided his bid plus 25 per cent realised from the highest bidder as earnest money does not fall short of the bid offered by the highest bidder. If this condition is not satisfied the article should be re-auctioned as and when the competent authority thinks best without any notice to the bidder. The Government will reserve the right to take such action against the bidder who fails to pay the balance as may be authorised by law.

19. Pending approval of the competent authority, the successful bidder may make suitable arrangement to keep a watch on the vehicle/stores etc., shown in his favour, which will have to be kept in the premises where the auction has been held at the risk and responsibility of the successful bidder.

20. The delivery of the material auctioned will be made after full and final payment has been made by the bidder in whose favour the bid is auctioned and the permission for removal given by the competent authority.

21. The material will be removed in the presence of competent authority or any other gazetted officer authorised by him.

22. The vehicle/stores fully and finally paid for must be completely removed by buyer within seven days from the date of final payment. Where this is not done, the competent authority may recover in addition to any loss that may be suffered a charge on account of storage space at one per cent per diem on the sale price of the said vehicle or lot or lots or portion thereof till the date of removal or re-sale.

23. If the competent authority or Government as the case may be, does not approve of the accepted bid, the amount deposited by the successful bidder will be returned to him and the auction in his favour will be considered as null and void.

24. The successful bidders will have to pay the terminal tax on the vehicle/stores for which their offer/offers have been approved and accepted, to the Municipal authorities before taking delivery of vehicle/stores, if required, and any other tax that may be found due under law.

25. In the case of auction of motor vehicles, the registration certificate will be given to the successful bidder if it is valid. If the same could not be renewed by the department for some reasons the bidder will have to get it renewed at his own cost and no claim on this account will be entertained in the case of auction of vehicles.

26. In case of any dispute touching or arising out in respect of the terms and conditions hereinbefore contained or any action taken or proposed to be taken in pursuance thereof, the same shall be referred to the arbitration of a person nominated by the Secretary to Government/Head of the Department concerned whose decision thereon shall be final and binding on the parties.

27. In case of any litigation, the jurisdiction for filing a suit will be the place where the auction is held.

28. A sale account should be prepared in the Form 'B' appended hereto. The sale account should be signed by the officer who supervised the auction after comparing the entries made in the sale account with the report of surplus stores. If the articles are released in the presence of an officer other than one who supervised

the auction, the entries in column 9 of the sale account should be attested by the dated signature of such officer.

29. A copy of each order declaring stores as unserviceable, absolute, or surplus should be endorsed by the competent authority to the Audit Officer.

30. Acceptance of the terms and conditions contained in these rules should be obtained in writing from all the bidders, before they are allowed to bid at the auction.

FORM 'A'

[(See rule 3)]

Report of surplus stores for disposal

Item no.	Particulars of stores	Quantity /Weight	Book value/original bunch wise price	Condition and year of purchase	Mode of disposal sale, public auction or otherwise	Remarks	Signature, designation and date
1	2	3	4	5	6	7	8

445

FORM 'B'

[(See rule 28)]

Sales Account

Item no.	Particulars of stores	Quantity/Weight	Name and full address of purchaser	Highest bid accepted	Highest bid rejected	Earnest money realised on the spot	Date on which the complete amount is realised and credited	W
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into
Treasury

1 2 3 4 5 6 7 8

APPENDIX—XX

(See Paragraph 340)

mRrj izns 'k 'kklu

*foRr [ys[kk]vuqHkkx&1
la[;k ,&1& 636 @nl&98&10 [12]/95*

y[kuÅ% fnukad 4 ebZ] 1998

vf/klwpuk

izdh.kZ

*lafo/kku ds vuqPNsn 283 [2] }kjk iznRr 'kfDr dk
iz;ksx djds vkSj bl fo"k; ij lEkLr fo|eku fu;eksa
vkSj vkns 'kksa dk vfrØe.k djds] jkT;iky]
oS;fDrd ys[kk [kkrk ds [kksys tkus] blesa /ku
tek djus rFkk blds vkgj.k ,oa blds ys[ks ds
j[k&j[kko dks fofu;fer djus ds fy, fuEufyf[kr
fu;ekoyh cukrs gSa]*

vFkZkr~

mRrj izns 'k oS;fDrd ys[kk [kkrk fu;ekoyh] 1998

Hkkx&,d&lkekU;

*1. [1];g fu;ekoyh] mRrj izns 'k oS;fDrd ys[kk
[kkrk fu;ekoyh&1998 dgyk;sxh rFkk foRrh; fu;e
laxzg [k.M&5Hkkx&1 esa ifjf'k"V&20 ds:i esa
jgsxhA*

[2];g rqjUr izo`Rr gksxhA

2. [1] oS;fDrd ys[kk [kkrk] yksd ys[kk dk ,d Hkkx
gS tks cSfdax izo`fRr dk gSA bl [kkrs esa tek
jkf`k ij C;kt ugha fn;k tkrk gS fdUrq;fn fdlh
ifj;kstuk ds vUrxZr C;kt /kkfjr oS;fDrd ys[kk
[kkrk [kksyk tkuk vijgk;Z gks rks `kklukns `k
esa bldk Li"V mYys[k iw.kZ izfØ;k lfgr fd;k
tk;sxkA

[2] oS;fDrd ys[kk [kkrk jkT; ljdkj ds
dk;kZy;ksa] jkT; ds fu;a=.kk/khu fuxeksa]
miØeksa] ifj`knksa rFkk vU; Lok;Ro `kklh
laLFkkvksa ds uke jkT; ljdkj dh fo`ks`k
Lohd`fr ls egkys[kkdkj dh lgefr ls jkT;
dks`kkxkjksa esa [kksyk tk;sxk ftls lqlaxr
ys[kk`kh`kZd ds vUrxZr vU; fdlh tek ds:i esa
lapkfyr fd;k tk;sxkA

3- tc rd fd fo`k;;k lanHkZ esa dksbZ ckr
izfrdwy u gks rks bl fu;ekoyh esa iz;ksx fd;s x;s
'kCn] ftl vk`k; ls iz;ksx fd;s x;s gSa]
mudks;gka ifjHkkf`kr fd;k x;k gS:-

d ^l{ke izkf/kdkjh** ls rkRi;Z oS;fDrd ys[kk
[kkrk esa /ku tek djus] /ku ds vkgj.k ,oa forj.k
rFkk blds ys[ks ds j[k&j[kko gsrq `kklu }kjk
izkf/k—r vf/kdkjh ls gSA

[[k] ^^ lafo/kku** ls rkRi;Z Hkkjr ds lafo/kku
ls gSA

[x] ^^ lafpr fuf/k** ls rkRi;Z lafo/kku ds
vuqPNsn&2 6 6 [1] esa mfYyf[kr ^^jkT; lafpr
fuf/k** ls gSA

[?k] ^^ vkdfLedrk fuf/k** ls rkRi;Z lafo/kku ds
vuqPNsn&2 6 7 [2] ds v/khu mRrj izns 'k
vkdfLedrk fuf/k vf/kfu;e] 1 9 5 0 [vf/kfu;e
la[;k&1 9] 1 9 5 0] ds vUrxZr LFkkfir jkT;
vkdfLedrk fuf/k ls gSA

[M-] ^^ 'kklu** ls rkRi;Z mRrj izns 'k 'kklu ls
gSA

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foHkkx ls gSA

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[t] ^^ foHkkxk/;{k** ls rkRi;Z ml vf/kdkjh ls gS
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x;k gksA

[>] ^^dks"kkxkj** ls rkRi;Z jkT; ljdkj ds
dks"kkxkj ls gSA

[V] ^^dks"kkf/kdkjh** ls rkRi;Z dks"kkxkj dk
dk;Z ns[k jgs vf/kdkjh ls gSA

[B] ^^jkT;** ls rkRi;Z mRrj izns 'k jkT; ls gSA

[M] ^^egkys[kkdkj** dk rkRi;Z Hkkjr ds
fu;a=d vkSj egkys[kkijh{kd ds v/khuLFk ys[kk
ijh{kk rFkk ys[ks ds ml dk;kZy;k/;{k ls gS tks
jkT; ds ys[ks j[krk gS vkSj Hkkjr ds fu;a=d
vkSj egkys[kkijh{kd dh vksj ls mu ys[kksa ds
laca/k esa ys[kk ijh{kk laca/kh —R;ksa dks
djrj gSA

[<] ^^funs 'kd] foHkkxh; ys[kk** dk rkRi;Z
funs 'kd] foHkkxh; ys[kk funks 'kky;] mRrj
izns 'k] y[kuÅ ls gSA

[.k] ^^jkT;iky** dk rkRi;Z] mRrj izns 'k ds
jkT;iky ls gSA

"kx&nks

oS;fDrd ys[kk [kkrs dks [kksyus dh Loh—fr]
izkf/kdkj i= ,oa psd cq d dk fuxZeu

4- oS;fDrd ys[kk [kkrk dk;kZy;k/;{k@izca/k
funs 'kd@iz 'kkld@v/;{k vkfn ftlds inuke ls
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foHkkx@vuqHkkx dks Hkstk tk;sxk rFkk
iz 'kkldh; foHkkx dh laLrqfr ij foRr foHkkx dh
fo'ks"k Loh—fr ls 'kklukns 'k esa fofufnZ"V
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Loh—r vkns 'k iz/kku egkys[kkdkj [ys[kk ,ao
gdnkj] izFke] mRrj izns 'k] bykgkckn dks
lEcksf/kr dj vko';d izkf/kdkj i= fuxZr djus gsrq
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foHkkxk/;{k@dk;kZy;k/;{k@vf/kdkjh@dks"kkf/
kdkjh@funs 'kd] dks"kkxkj] m0 iz0 ,oa
funs 'kd] foHkkxh; ys[kk] m0 iz0 dks i`"Bkafdr
dh tk;sxhA

oS;fDrd ys[kk [kkrk [kksys tkus ds Loh—r
vkns 'k esa fuEufyf[kr lwpuk vafdr dh tk;sxh
%&

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[kkrk [kksyk tk;sxkA

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bykgkckn }kjk fuxZr izkf/kdkj i= ds vk/kkj ij
fd;k tk;sxkA egkys[kkdkj }kjk izkf/kdkj i=]
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inuke lfgr] dks"kkxkj dk uke vkfn dh lwpuk ds
lkFk] iz'kkldh; foHkkx }kjk izLrqr vuqjks/k ij
fuxZr fd;k tk;sxkA

egkys[kkdkj }kjk izkf/kdkj i= dh ,d izfr lacaf/kr
dks"kkf/kdkjh dks izsf"kr dh tk;sxhA

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lacaf/kr dks"kkf/kdkjh }kjk egkys[kkdkj] m0 iz0
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ds inuke ls oS;fDrd ys[kk [kkrk [kksyk tk;sxk]
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}kjk vuqeU; fd;k tk;sxkA

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dks"kkf/kdkjh dks miyC/k dj;k;sxkA

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ekU; gksxkA

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izekf.kr dh tk;sxhA

[6] psd dk vkdkj ₁₈ lsaeh0 _{x10} lsaeh0 gksxk] ftlds
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esa [ekbØksLdksfid] oS;fDrd ys[kk[kkrk (Personal
Ledger Account) uhys jax dh L;kgh ls fy[kk tk;sxkA
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[7] psd fuxZe ekg ds i'pkrorhZ rhu ekg ds Hkhrj
fdlh Hkh le; Hkqxrku;ksX; jgsxh A bl izdkj
tuojh dh fdlh Hkh vafdr frfFk dk psd ₃₀ vizSy rd
Hkqxrku;ksX; gSA

[8] dkykrhr psd ds cnys] l{ke izkf/kdkjh }kjk u;k
psd fuxZr fd;k tk;sxk rFkk dkykrhr psd u"V dj
fn;k tk;sxkA dkykrhr psd ,oa u;s fuxZr psd ds

*dkmUVj Qkby ij mDr rF; dh izfof"V dh
tk;sxhA*

*[9] l{ke izkf/kdkjh }kjk fuxZr psd dks"kkxkj eas
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Hkqxrku ikus okys O;fDr dks bldh fyf[kr lwpuk
lacaf/kr dks"kkf/kdkjh ,oa l{ke izkf/kdkjh dks
nsuh gksxhA psd [kksus dh lwpuk izkIr gksus
ds ckn dks"kkf/kdkjh psd Hkqxrku jksd nsxk
vkSj ckn esa dks"kkxkj esa psd izLrqr gksus ij
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Hkqxrku ugha fd;k tk;sxkA*

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Hkqxrku u djus dk vuqjks/k djsxk] psd [kksus
dh lwpuk izkIr gksrs gh dks"kkf/kdkjh cSad dks
psd Hkqxrku jksdus gsrq fy[ksxkA cSad esa
psd [kksus dh lwpuk izkIr gksus ij psdksa dk
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la[;k] /kujkf"V vkGj.k laca/kh fooj.k] O;fDr]
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dh tk;sxh rFkk l{ke izkf/kdkjh }kjk gLrk{kj fd;k
tk;sxkA

Hkkx&rhu

8. [kkrs esa /ku tek @vkgj.k%

[11] oS;fDrd ys[kk [kkrk esa foRr foHkkx dh
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[3] jkT; ljdkj }kjk cuk;s x;s fdlh fu;e]
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/kujkf'kA

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*dkye esa lHkh;kstukvkssa ds;ksx ,oa vkgj.k dh
izfof"V djrs gq, vo 'ks" k fudkyk tk;sxkA iaftdk
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*dks"kkf/kdkjh }kjk lR;kfir ekfld iklcqd esa dh
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psd l{ke izkf/kdkjh }kjk fuxZr gS ijUrq
dks"kkxkj }kjk Hkqxrku ugha fd;s x;s gSa
mudk fooj.k psd fuxZeu iaftdk vkSj bl izdkj
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fd;k tk;sxkA*

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1 1 & [kkrs dk cUn fd;k tkuk %

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gS rks mls lqlaxr ys[kk'kh"kZd ds vUrxZr
tekdj fn;k tk;sxk rFkk [kkrs dks cUn dj fn;k
tk;sxk ,oa bldh lwpuk l{ke izkf/kdkjh dks nh
tk;sxA mDr ifjfLFkfr;ksa esa [kkrk cUn fd;s
tkus dh n'kk esa jkT; ljdkj dks;fn gkfu gksrh gS
rks gkfu ds fy, l{ke izkf/kdkjh mRrjnk;h
gksaxsA

Hkkx&ikap vuqJo.k

1 2.- l{ke izkf/kdkjh }kjk izfrekg;kstukokj tek]
vkgj.k o vo'ks"ksa dk fooj.k ifjf'k"V&6 ij
foHkkxk/;{k dks vxys ekg dh 1 5 rkjh[k rd nks
izfr;ksa esa miyC/k dj;k tk;sxk] ftldh ,d izfr
foHkkxk/;{k }kjk iz'kkldh; foHkkx
dks 2 5 rkjh[k rd izsf"kr dh tk;sxA
foHkkxk/;{k }kjk ekfld cSBd es vU; ds

lkFk&lkFk oS;fDrd ys[kk [kkrs dh Hkh leh{k
dh tk;sxhA oS;fDrd ys[kk [kkksa esa vo'ks" k
/kujkf'k;ksa ds leqfpr mi;ksx gsrq foHkkxk/;{k
}kjk l{ke izkf/kdkfj;ksa dh =Sekfld cSBd vkg~r
dh tk;sxh ftlesa dsoy oS;fDrd ys[kk [kkksa esa
miyC/k /kujkf'k;ksa dh leh{k dh tk;sxhA
iz'kkldh; foHkkx esa Hkh oS;fDrd ys[kk [kkrs
ds vuqJo.k gsrq izR;sd =Sekl es
foHkkxk/;{kksa dh cSBd djsaxs ftlesa ys[kksa
ds ckjs esa dksbZ leL;k gS rks mldk fujkdj.k
dj; saxsA

leLr dks"kkxkksa }kjk foRrh; lka[;dh;
funs'kky;] m0 iz0 y[kuÅ dks
buiqV&9 [ih0,y0,0 buiqV] Hksts tk;saxsA

1 3 & oS;fDrd ys[kk [kkksa dk lEizs{k.k
egkys[kkdkj [ys[kk ijh{k} izFke] m0 iz0]
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foHkkxh; ys[kk] mRrj izns'k] y[kuÅ }kjk fd;k
tk;sxkA funs'kd] foHkkxh; ys[kk] mRrj izns'k]
y[kuÅ }kjk fd;k tk;sxkA funs'kd] foHkkxh;
ys[kk] m0 iz0 }kjk oS;fDrd ys[kk [kkksa ds
lEizs{k.k ds ckjs esa izfrosnu foRr foHkkx dks
izLrqr fd;k tk;sxkA

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<i>&&&&&&&&&&&&&&&&&</i>	<i>gLrk{kj uke] inuke</i>
	<i>o eqgj</i>

foHkkxk/;{k dh laLrqfr

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<i>fnukad%</i>	<i>foHkkxk/;{k ds gLrk{kj</i>
	<i>uke inuke o eqgj</i>

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FORM NO. 42-F

(See Chapter-XV, Paragraph 310-A)

Form of cheque book for Personal Ledger Accounts

COUNTERFOIL

Place -----

BOOK NO.

CHEQUE NO. Date -----

To The Treasury/Sub-Treasury Officer-----
-

Pay to -----
-

Rupees-----

Under Rupees-----

by debit to the Personal Ledger Account to
-

No. of P.L.A./Name of Scheme/Purpose ----
-

Rs. -----

Drawer's Signature,

Designation.

Seal

GOVERNMENT OF UTTAR PRADESH

Personal Ledger Account

BOOK NO. -----

CHEQUE NO. -----

Valid for three months only

To the Treasury/Sub-Treasury Officer

Pay to -----
or order

Rupees -----

by debit to the Personal Ledger Account

Personal Ledger Account No. -----

Name of Scheme/Purpose -----

Purpose -----

Drawer's Signature

Date

For use in Treasury Office

Please Pay Rs. -----
(Rupees -----)

Date -----

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fooj.k*

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foHkkxh; ys[kk iaftdk

dks"kkxkj

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la];k fooj.k fooj.k fooj.k*

*fnukad pkyku/psd tek vkgj.k tek vkgj.k tek vkgj.k te
la];k*

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ekfld ys[kk lek/kku iaftdk

*iwoZ ekg ds fuxZr
psdksa dk fooj.k
ftudk Hkqxrku
dks"kkxkj ls ugha
gqvk*

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&&&&&&&&&&&&&&&&&&;kstuk/iz;
kstu ds fy, Loh—r rFkk oS;fDrd ys[kk [kkrs
esa LFkkukarfjr /kujkf'k esa lfEefyr gSA

Loh—fr vkns 'k esa fu/kkZfjr

'krksaZ/vkSipkfjdrkvksa dh iwfrZ lqfuf'pr dj
yh x;h gS] /kujkf'k dk vkgj.k rkRdkfyd vko';drk
ds vk/kkj ij fd;k tk jgk gS] vkgfjr /kujkf'k
cSad;k iksLV vkfQl esa tek ugha dh tk;sxh]
vkgfjr /kujkf'k dk O;; mlh mn~ns'; ij fd;k
tk;sxk tks Loh—fr vkns 'k esa mfYyf[kr gS rFkk
/kujkf'k dk mi;ksx fu;ekuqlkj fu/kkZfjr vof/k ds
vUnj vo'; dj fy;k tk;sxkA

gLrk{kj

oS;fDrd ys[kk [kkrk fu;a=dA

(C. S. No. 106, Dated 04-05-1998)

[Vitta Lekha Anubhag-1, File No. 10(12)/95