



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (ESTT-B) DEPARTMENT

NOTIFICATION

The 17th February, 2017

No.FEB.342/2015/71.- In exercise of the power conferred under Article 283(2) of the Constitution of India, the Governor of Assam is pleased to make the following rules for regulating custody of, payment into and withdrawal from the Consolidated Fund, Contingency Fund of Assam and the moneys credited to or debited from the Public Account of Assam and all other connected and ancillary matters thereto, namely:

Part I Rules

Chapter-1- Introduction

Section I

1. Short Title and Commencement:-

- (1) These rules may be called the '**Assam Treasury Rules, 2017.**'
- (2) They shall come into force from 1st April, 2017, after publication in the official gazette.

Section II - Definitions

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

- (a) '**Accountant General**' means the head of office of audit and accounts subordinate to Comptroller and Auditor General of India who compiles the accounts of the State Government and exercises audit functions in relation to those accounts on behalf of Comptroller and Auditor General of India;
- (b) '**Appendix**' means an appendix annexed to these rules;
- (c) '**Autonomous Council**' are tribal areas so constituted under the provisions of Article 244(2) of Indian Constitution.

- (d) **'Bank'** means the Reserve Bank of India, any branch or agency of the Reserve Bank of India and includes any branch of the State Bank of India or any other designated Bank acting as the agent of the Reserve Bank of India;
- (e) **'Bill'** is statement of claims against the Government containing the nature and amount of the claim either in gross or by items and includes such a statement presented in the form of a simple receipt or advance stamped receipt;
- (f) **'Consolidated Fund'** means the Consolidated Fund of the State as referred to in clause (1) of article 266 of the Constitution of India;
- (g) **'Contingency Fund'** means the Contingency Fund of the State as referred to in clause (2) of article 267 of the Constitution of India;
- (h) **'Competent Authority'** means the Government or any other authority to whom the relevant powers have been delegated by the Government;
- (i) **'Cyber Treasury'** means central treasury duly notified by finance department apart from treasuries and sub divisional treasuries situated in various districts, to manage the functioning of online receipts of the Government dues;
- (j) **'Cyber Treasury Officer'** means an officer appointed to act as Treasury officer in respect of Cyber Treasury in respect of such functions of the 'Cyber Treasury' as are assigned to him by Cyber Treasury officer or any other higher authority;
- (k) **'Deputy Commissioner'** means the chief officer in charge of the revenue administration of a district and in overall charge of treasuries within the district;
- (l) **'Drawing and Disbursing Officer'** means a Government employee of an establishment who is authorized by the concerned administrative department with the concurrence of the Finance Department to draw money from the Government Account and disburse the same for the purpose for which it has been sanctioned;
- (m) **'Director of Accounts and Treasuries, Assam'** means the Head of the concerned Directorate under the Finance Department;
- (n) **E-Payment** means Government payments made electronically through Treasuries into the bank accounts of Government employees, beneficiaries, vendors, etc.
- (o) **'E-Receipt'** means receipt of taxes levied by, or any other amount due to, the State Government using electronic fund transfer services of a bank by instant debit to payee's bank account and credit to the State Government account;
- (p) **'Finance Department'** means the Finance Department of the State Government;
- (q) **'Government Account'** means the Consolidated Fund, Contingency Fund and Public Account of the State Government;
- (r) **'Governor'** means the Governor of the State;

- (s) 'Head of a Department' means an authority empowered to exercise the powers of the Head of a Department as may be notified by the Government as per relevant rules;
- (t) 'Head of Office' means a Government servant recognized as such by Government or the Head of the Department under whom he may be employed;
- (u) 'Indian Audit and Accounts Department' means the officers and establishment, subordinate to the Comptroller and Auditor-General of India, entrusted with keeping of the accounts of the State and audit of the accounts of the Union and of the States;
- (v) 'IFMIS' or Integrated Financial Management Information System refers to the computerized system of accounting in the Treasuries and the government departments;
- (w) 'Local Body' means an authority legally entitled or specially empowered by Government to administer a local fund;
- (x) 'Local Fund' means revenues administered by bodies which by law or rule having the force of law come under the control of Government whether in regard to proceedings generally or to specific matters, such as sanctioning of their budget, sanction to the creation or filling up of particular posts, or the encashment of leave, pension or similar rules; and the revenues of any Body which may be specially notified by the Government as such;
- (y) 'Public Account' means the Public Account of the State as referred to in clause (2) of article 266 of the Constitution of India;
- (z) 'Revenue' means revenue receipts of the State from the proceeds of taxes, yields of ordinary receipts, etc. and includes capital receipts such as proceeds of sale of capital assets, funds raised by borrowings, unfunded debts, etc.;
- (aa) 'State' means the State of Assam and 'State Government' means 'Government of Assam';
- (bb) 'Subordinate Authority' means any authority subordinate to the Governor of the State Government and includes a Department of Government;
- (cc) 'Treasury' means any Treasury of the State Government notified as such by the Finance Department. Treasury includes the Sub Treasury;
- (dd) 'Treasury Officer' means any officer appointed by the Finance Department to perform such functions as mentioned in these rules;
- (ee) 'Technical Sanction' means the sanction of the competent authority to a properly detailed estimate for a work to be done;
- (ff) 'Voucher' means a bill or a cheque when it is duly receipted and stamped 'paid'. The expression 'challan', 'bill' and 'voucher' wherever used in these Rules will also have reference to e-challan, e-bill and e-voucher respectively.

- (gg) 'Withdrawal' refers to the withdrawal of funds from Government Account, for disbursements of or on behalf of the State.
- (hh) 'Works Department' includes Public Works Department, Irrigation, Water Resources, Forest Department, Soil Conservation, Public health Engineering, and any other department of the State Government so specified.

Section III - Location of moneys standing in the Government account

3. Save as provided in Rule 54 below moneys standing in the Government Account of the State must be held in the custody of the Bank. Money deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the State. The Bank is responsible for the safe custody of Government money deposited in the Bank.
4. The deposit of such moneys in the Bank shall be governed by the terms of the agreement made between the Governor of the State and the Bank under Section 21 of the Reserve Bank of India Act, 1934 (Act No.II of 1934). A copy of the agreement is reproduced in **Appendix 1.**

Chapter 2 - General Organization and Working of Treasuries

Section I - General Organization Management

5. Unless the Government otherwise directs in any special case, there shall be a Treasury in every district. A list of treasuries in Assam is given in **Appendix 2**. The Government may, following the prescribed procedure, establish additional treasuries in a district to cater to the demands of government business.
6. The Treasury shall be under the general charge of the Deputy Commissioner who shall entrust the immediate executive control to a Treasury Officer subordinate to him, but shall not divest himself of administrative control. The Deputy Commissioner shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns by the Treasury to the Government, the Accountant General and the Reserve Bank of India. For efficient discharge of duties, the function of the treasury shall be divided into two sections namely, department of Accounts under the charge of Accountant and disbursement department under the charge of Treasurer.
7. The Deputy Commissioner is personally responsible to Government for the due accounting of all moneys received and disbursed and for safe custody of currency notes, stamps, securities and other govt. properties. He shall bring to notice of the Accountant General, Finance Department and other authorities concerned, any loss of stamps or other valuables from the Treasury even when such loss has been made good by the person responsible for it. Such notice shall be supplemented as soon as possible by a detailed report after personal investigation into the case. When irregularity of any kind is brought to his notice by the Accountant General, the Deputy Commissioner shall submit a detailed report after personal investigation, to the Accountant General and the Government and should not merely pass on the explanation of a subordinate.
8. (a) The Deputy Commissioner shall satisfy himself by periodical examination, at least once in a month, that stamps, securities and cheques are kept under joint lock and key, and that they correspond to their book balance.

(b) The Deputy Commissioner shall satisfy himself at least once in every quarter that deposit registers are kept according to prescribed rules, no money is allowed to remain in deposit unnecessarily and all necessary entries are made and initialed without fail at the time of transaction by the Treasury Officer.

Transfer of charge of Deputy Commissioner

9. The Deputy Commissioner shall, when assuming or making over charge of a district, see that the stock of stamps, valuables, etc. is thoroughly verified, and that the certificate of taking overcharge, in which the stock of the stamps and valuables should be shown, is dispatched without fail to the Accountant General and the Finance Department of the

Government on the same day that the transfer of charge takes place. The certificate of transfer of charge of the Deputy Commissioner should be given in **T.R. Form 1**.

10. The Monthly Accounts and other returns to the Accountant General shall be signed by the Treasury Officer. The Deputy Commissioner shall monitor the observation raised by the inspection of AG and shall send the replies of observations of inspection as well as important communication from the AG/CAG under his signature or with his approval.

Responsibilities of the Director of Accounts and Treasuries

11. The Director of Accounts and Treasuries and Accounts shall be responsible for —
- (a) giving guidance to the Treasury Officer on functional matters, and ensuring their implicit obedience to these Rules, particularly with regard to receipt and withdrawal of funds from treasury, compilation of accounts including reconciliation of receipts and expenditure figures between DDO and TO through monthly report with proposal for rectification of errors in the CTMIS module before their rendition to the Accountant General;
 - (b) inspecting the Treasury as per the Rules prescribed for inspection and prepare a report as to whether the Rules relating to custody of valuables are closely followed, whether the prescribed registers are kept up to date and overall report on working of the Treasury;
 - (c) sub-allotting fund to the treasuries and verification of expenditure statement under the head '2054 -Treasuries' etc.;
 - (d) checking that expenditure is incurred within the budgetary limit and also checking that no payment is made where the expenditure exceeds the allocation in a particular head;
 - (e) the replies to audit reports of the Accountant General on inspection of treasuries, issue general circular for rectification/correction/preventive measure of common deficiencies highlighted in the Inspection Reports as well as in Annual Review Report on the Working of Treasuries conducted by Accountant General ;
 - (f) following up of defalcation cases;
 - (g) ensuring maintenance of records for long-term advances;
 - (h) keeping records on bank statement of all treasuries and to arrange for rectification of defects, if any, and to conduct meeting with Accountant-General and banks in order to remove the defects;
 - (i) visiting treasuries for verification of financial irregularities as and when reported;
 - (j) monitoring progress of submission of the monthly accounts to the Accountant-General and issue reminder to the Treasury Officer who fails to submit the monthly accounts within the schedule date;
 - (k) arranging for printing of important rules, manuals, registers, forms required for treasury administration and supply thereof;
 - (l) supervising maintenance of records and returns of the Personal Ledger Accounts and the Local Fund Accounts and other matters in his office as per order of Finance Department and to submit different types of reports as and when called for by Finance Department;
 - (m) making arrangements for training of the officers and staff of the treasuries and Drawing and Disbursing Officers in the district;

- (n) giving clarification on these rules, in consultation with the Finance Department as and when required;
- (o) monitoring progress of construction of the buildings of the treasury;
- (p) verifying the irregularities on the accounts of other offices as specifically directed by the Accountant-General from time to time as per direction of the Finance Department;
- (q) acting as a state nodal officer for National Pension Scheme and reconciling the figure of NPS contribution every quarter with the Accountant General;
- (r) supervising the work of computerisation of accounts of the treasury in accordance with these and other applicable rules;
- (s) supervising maintenance of software and hardware, printing of cheques, stationeries, etc. and supply thereof, extraction of different treasury data, its analysis and transmission of different reports to the Finance Department in connection therewith;
- (t) ensuring proper management controls are included in the implementation of computerized systems. In so far as computerized operations are concerned, ensure that:
 - a. general controls exist at the installation level, at the interface applications and programme modules;
 - b. output is protected from unauthorized modification or damage and is distributed in accordance with prescribed policies; and
 - c. electronic audit trail is generated with ability to follow a transaction from end to end and identify all critical steps.
- (u) ensuring standardization of procedures for transactions under IFMIS activities and develop and maintain a security policy; and
- (v) carrying out such other functions and duties as may be assigned to him separately by the Finance Department from time to time.
- (w) A system shall be introduced to conduct a percentage check of classification of receipts and expenditures in CTMIS modules and to check operation of non-allotted major heads.

Treasury Officer

12. The appointment of Treasury Officers is governed by the following instructions:

- (a) Officers of the Assam Finance Service, who have been in service for not less than two years, should ordinarily be placed in charge of a Treasury.
- (b) Frequent changes in the charge of Treasury should be avoided as far as possible.

13 (a) The Treasury Officer shall be responsible to the Deputy Commissioner and the Director, Accounts and Treasuries, as laid down in this Chapter, for the working of the treasury and

he shall be jointly responsible with the Deputy Commissioner for the safe custody of the stamps and other Government property.

(b) The Treasury Officer shall be responsible to the Director, Accounts and Treasuries for keeping the accounts of the treasury strictly in accordance with the directions contained in the Treasury Rules and as may be issued from time to time, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the treasury.

14. The Treasury Officer has no general authority to deal with the demands presented at the treasury; his authority to make payments is strictly governed by the rules prescribed for the purpose.
15. The special personal intervention of the Treasury Officer is required in the following matters of treasury procedure:-
 - (a) See that every bill presented for payment is complete as per existing rules and procedures.
 - (b) Every bill presented shall be checked in accordance with a check list given in **Appendix-3** for the guidance of the Treasury Officers, which is only illustrative and not exhaustive.
 - (c) Not to honor a claim which on the face of it is disputable, but may refer the claim to the Finance Department and/or Accountant General if it is deemed necessary.
 - (d) Make recoveries exactly in accordance with the instructions issued by the Accountant General or the State Government.
 - (e) Take due precautions in receiving stamps, valuables, etc. into, or giving it out from double locks as per procedure prescribed in Rule 39 (5).
 - (f) See that the daily postings of revenue and receipts in the treasury registers are checked by the Accountant or his Assistant with the challans. He is further required to verify the monthly totals of all the departmental revenue returns.

Note: Treasury Officer shall make available, No. of Challans passed, No. of Challans deposited and No. of challans generated as lapsed during the month, head wise, to the concerned DDOs who in turn reconcile the same with his demand register and take appropriate action.
 - (g) Examine, either at the close of the day's business or before commencing the business of the next day, the daily accounts with the challans and vouchers in case of manual transactions.
 - (h) Satisfy himself before dispatch of the list of payments and cash account, that all necessary vouchers and schedules and *e-scrolls* are attached. He is expected to check the schedule with the voucher at intervals during the month.
 - (i) Ensure and take adequate steps that pension payments are made as per the guidelines.
 - (j) Approve every entry in the revenue deposit register.

- (k) Prohibit erasures in any account register or schedule, or in the cash account; to verify and initial every correction in them and to take special care with all vouchers and accounts showing signs of alteration. If such documents are frequently received from any office, the attention of the head of the office is to be drawn to the matter. If there is any correction to be made in cheque after issuance, he shall also ensure that all corrections are entered in computerized system.
- (l) Initial each entry in the pension register and send the verified Pension Payment Order to concerned bank for making payments.
- (m) See that necessary precautions have been observed in the electronic payment or payment of cheques to the Disbursing Officers.
- (n) All specimen signatures of heads of the office should be carefully preserved by the Treasury Officer either in the form of specimen signature card pasted in guard files or in the form of Digital Signatures for e-payment, in such a way so as to enable him to have easy access to them for verification at the time of processing bills. Two sets of specimen signatures in two different guard files should be maintained, one for the use of TO and the other for the Accountant. Verification of the signature of issuing authority and presenter of bill shall be sole responsibility of the Accountant and the TO should supplement it.
- (o) Check the arithmetical computation on bills.
- (p) Examine periodically and ensure that all computer applications are under the security controls and accesses to passwords are authorized and as per the security manual made for this purpose.
- (q) Check delays in deposit of government receipts in government accounts by Bank as per RBI instructions.
- (r) The Treasury Officer is required to perform such other functions and other duties, as may be entrusted to him by the Government from time to time.

Security of computerized operations

16. a) Many of the Treasury operations which were hitherto being managed manually have been computerized over the past few years. Automation of treasury operations – particularly e-payments, exposes them to control risks. It must be ensured that all risks are identified and suitable measures are taken for their mitigation.
- b) All changes to Integrated Financial Management Information System (IFMIS) should follow prescribed change management procedure, which shall include a documented process of indent for a change, its evaluation and acceptance, testing the change and introducing it.
- c) All the new or major upgrades to IFMIS applications shall be formally certified through a comprehensive evaluation of the technical and non-technical security features prior to

operation. Treasury Information Technology Security Manual shall be prepared which shall lay down these and other processes. It shall be revised at regular intervals.

Accountant

17. The Accountant is responsible for keeping complete records of all transactions of the Treasury and for the compilation of prescribed accounts and returns strictly in accordance with the directions and orders in force. He is also required to bring all cases of irregularity to the notice of the Treasury Officer.

Section II- Treasury Accounts and Returns

Note: Whenever a register or record is mentioned in these rules it refers to physical record or data maintained in the computer as the case may be.

18. The forms and procedures with regard to the initial accounts kept in the Treasury and the methods and principles in accordance with which the account are kept, are governed by the directions contained in the Auditor-General's Account Code Volume II. It is the duty of Treasury Officer to satisfy himself that those directions are strictly observed, that the accounts are correct in all respects and that the record of receipts and payments are so clear, explicit and self-contained as to be producible, if necessary, as satisfactory and convincing evidence of facts.

Note: A complete record of transactions relating to the Treasury shall be kept in the accountant's cash book either in a manual register or *on the computer system*. Every amount received or paid as well as all adjustments by transfer should be entered in the cash book or in some register subsidiary to the cash book in accordance with the directions contained in the Accounting Rules for Treasuries 1992. The daily total from each subsidiary register should pass into the cash book.

19. The Treasury Officer shall not permit any erasures or overwriting in the cash book and other registers of initial record. He shall verify and initial every correction made therein. Where any account or schedule has overwriting or erasures, he shall satisfy himself of the correctness of the figure and put his initials. *In case the cash book is maintained on computer, it shall be ensured that no changes are permitted without an audit trail.*

Daily Accounts and Returns from the Bank

20. (a) The daily account shall be prepared by the Bank Manager, such payments and receipts shall be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the forms prescribed for accounts to be kept at the treasury. He shall after satisfying himself as to its accuracy, forward it to the Treasury Officer, with

the register of daily receipts and payments and with all the supporting challans and vouchers / *paid cheques/ images of paid cheques / paid Electronic Payment advises* at the close of the day. The net amounts of payments are only to be entered, that is when a deduction is made from the amount of a bill, daily account will show only the amount paid after deduction, and not the gross amount of demand.

(b) Payment orders issued on the bank shall be valid only for a time not exceeding ten days, fixed by the deputy commissioner, if presented after the allotted time, they will be refused for payment by bank until revalidated by Treasury officer.

21. The accounts and returns to be rendered by the Bank to the Treasury Officer in respect of transactions of the State Government will consist of a daily account of receipts and payments in **T. R. Form 2** together with connected challans and vouchers / *paid cheques/ images of paid cheques /paid Electronic Payment advices*. The Bank shall ensure that vouchers / *paid cheques/ images of paid cheques / paid Electronic Payment advises* sent to the Treasury are conspicuously stamped with the word 'Paid' and challans with the word 'Received'.
22. The accounts and returns mentioned in the Rule above shall be sent to Treasury in a secured manner in order that there may be no possibility of any alteration or subtraction of any paper before they reach the hand of the Treasury Officer. The Bank has authorized the submission of scroll on the same day or morning of the following working day.
23. The Treasury Officer shall check the receipts and disbursements columns of the daily account, agree their totals with the figures entered in the register and examine the vouchers.

Closing for the Day

24. Subject to the directions contained in this behalf in the Accounting Rules for Treasuries, 1992, the process of closing accounts for the day shall be as follows:
 - (a) When the daily account with the challans and vouchers / *paid cheques /images of paid cheque (in CTS)/ paid Electronic Payment advices* are received from the Bank, the account shall first be examined against the challans and vouchers / *paid cheques /paid Electronic Payment advices* which support it. Then the challans and vouchers /*paid cheques / paid Electronic Payment advises* shall be marked off in the Register of Challans and Register of Payment Orders, and the date of discharge shall be noted against the entries in those registers. Payment orders and challans which are yet to be settled at the Bank shall be indicated by drawing a plus and minus memorandum for each day with details of previous day's opening balance of pending payment orders/challans, current day's bills/cheques and challans sent to the Bank, list of items cleared by the Bank and closing balance of pending items of payment orders/challans.

Each item of receipt or payment will then be posted from the daily account, with its challans and vouchers, into the relevant subsidiary register. The net difference between the total receipts and total payments shall be posted in the Register of Reserve Bank Deposits. This Register shall have three columns to show (1) the date and (2) the net payments, or (3) the net receipts of the day, and there will be only one entry in column (2) or (3), as the case may be, against each date. At the close of the month the difference between the totals of columns (2) and (3) of the Register of Reserve Bank Deposits shall be carried into the Cash Account.

- (b) The daily total of each subsidiary register shall be entered in the appropriate part of the cash book, which shall then be totalled, and the balance worked out. The correctness of the totals shall be tested by a comparison of the totals of receipts and payments shown in the daily scroll rendered by the Bank. Treasury officer shall sign the Treasury cash book and the Bank pass book with date if a) the totals worked out in the Treasury cash book and Bank scroll agree and b) the net receipt or payment amount shown in the Register of Reserve Bank Deposits agrees with the net amount shown in the Bank scroll.
- (c) *If the accounts are computerized, the above closing will be carried out in the system and it will be ensured that i) the totals worked out in the Treasury system and Bank scroll agree and ii) the net receipt or payment amount shown in the Register of Reserve Bank Deposits agrees with the net amount shown in the Bank scroll.*

25. The Treasury Officer shall see twice every week that all vouchers / *paid cheques/ images of paid cheques / paid Electronic Payment advices* and challans are properly arranged.

Closing for the month

26. The monthly accounts shall be closed without fail on the last day of the month or first working day of the following month in accordance with the provisions contained in Accounting Rules for Treasuries, 1992.
27. a) The Treasury Officer shall check each entry in the Cash Account in case of receipts and in the List of Payments in case of payments with the corresponding totals in the cash book and see that the totals of all subsidiary registers have been correctly carried into the cash book.
- b) He should also check that the transactions relating to Reserve Bank Deposits have been entered appropriately into the Cash Account or in the List of Payments accordingly, as the difference represents net drawings from or net payments into the Reserve Bank during the month. The amount of Reserve Bank Deposit shown in the monthly accounts shall agree with the net amount of the date wise Monthly Statement submitted by the Bank.

Monthly Accounts and Returns

28. A complete list of Treasury accounts and returns to be rendered on different prescribed dates to the Accountant General and other authorities shall be kept at each Treasury. A list of accounts and returns to be submitted by the Treasury Officer is given in **Appendix 4**. The accounts and returns shall be written up in accordance with the directions contained in the Accounting Rules for Treasuries 1992 and such orders and instructions as may be issued by the Accountant General.
29. Vouchers / *paid cheques/images of paid cheques (in CTS) / paid Electronic Payment advices*, challans and schedules relating to the List of Payments and Cash Account shall be numbered consecutively in a separate monthly series and kept under lock and key in the order of payments till they are dispatched. Before dispatch, the Treasury Officer shall, by inspection satisfy himself that the required vouchers are all attached. He may periodically during the month see that all vouchers are present and in proper order.

Section III-Treasury Inspection

By the Deputy Commissioner

30. Every Deputy Commissioner should make a systematic inspection of his Treasury at least once a year. Deputy Commissioners should, as far as possible, avoid inspecting their treasuries on the first or the last day of the month or on any other day when the Treasury is unusually busy. The questionnaire for inspection of treasuries is given in **Appendix 5**. At his inspection, the Deputy Commissioner may order a senior subordinate officer who is not in charge of the treasury, to help him in work other than that related to the verification of cash balance, if any, and chest containing stamps, stamp papers and other valuables.

By the Accountant General

31. Treasuries shall be periodically inspected by the Accountant General. In addition to inspection of individual treasuries, AG may undertake audit of computerized system to assess general and application controls.

By the Director of Accounts and Treasuries

32. The treasuries will be inspected periodically, preferably once in a year, either by the Director of Accounts and Treasuries or any officer of the rank of Deputy Director or above authorized by him to do so, In addition to inspection of individual treasuries, DAT may assess computerized system to ensure that general and application controls are in order and functional.

33. Copies of Inspection note shall be forwarded to the concerned treasuries / sub-treasuries, Deputy Commissioner and the Finance Department. The inspection note of sub-treasuries need not be sent to the Finance Department. Copies of the inspection note with a memorandum showing the action taken on them should be forwarded to Finance Department and the Accountant General.

Inspection of Cyber treasury

34. Cyber treasury must be subject to Information Systems audit by a team of technical personnel authorized by the Finance Department at least once in two years. This technical audit will be in addition to the inspection by AG and Director of Accounts and Treasuries to be carried out once in a year.

Section IV- Safe custody of valuables

Deposit of Cash Chest and Valuables in the Treasury

35. Cash chest or sealed bags containing valuables belonging to other departments may be lodged in the Treasury for safe custody under the orders of the Deputy Commissioner. A register of valuables may be maintained in the department and once in a year the departmental officer shall examine the contents of the cash chest and sealed bags, and certify their correctness in the register and return under fresh seal to the Treasury Officer's custody. The departmental officer shall be responsible for the contents of the cash chests and sealed bags deposited in the Treasury.
36. The following may be received in the Treasury for safe custody. The value of such articles must not be brought into the accounts of the Treasury:
- (a) Sealed covers containing the duplicate keys of cash chests of other departments with the previous approval of Deputy Commissioner in each case;
 - (b) Under the orders of Deputy Commissioner other sealed boxes and packets containing bullion, jewelry and other valuables coming into the hands of a government servant in his official capacity;
 - (c) Promissory notes or bonds deposited with a government servant as security for the due performance of official duties may be received in the Treasury for safe custody; and
 - (d) The duplicate keys of a nearby Treasury.
37. The following rules shall be observed by the Treasury Officer in the receipt, custody and delivery of valuables deposited for safe custody:

- (a) Only sealed cash chests and packets containing valuables shall be received for safe custody. They should be accompanied with a memorandum from the government servant sending them, giving a list of the property contained in the bag or packet and a statement of its actual or estimated value.
- (b) The sealed packet or bag must have a label attached to it containing the specimen of the seal (which should be attested by Treasury Officer and the depositor) used on the packet or bag.
- (c) The Treasury Officer shall carefully examine the chests or packets to see if the seals are intact. He will also satisfy himself that the seal on the packet or bag exactly tallies with the attested specimen on the label attached to it.
- (d) Thereafter the Treasury Officer will record receipt of the chest or packet or bag in a bound register in printed **T.R. Form 3**. This register, the pages of which will have machine numbers shall be kept in the Treasury.
- (e) The number assigned to the chest or packet according to the entry in the register will be noted on it and a receipt given. After having signed the receipt, the Treasury Officer will hand it over to the officer presenting the packet/bag and will keep the memorandum of contents presented by the said officer attached with the counterfoil of the receipt so granted. The chests or packet/bag will then be kept under double lock in the same way as cash and it should not be returned without a written order from the government servant on whose authority it was received. The Treasury Officer shall insist upon the return of the original receipt granted by him before the return of each chest and valuables out of safe custody.
- (f) The Treasury Officer shall periodically verify and in any case at periods not less than six months, the presence of sealed packets and shall satisfy himself that the seals are intact. He shall also verify its presence whenever there is a change in the charge of the Treasury. In the latter case, outgoing and incoming Treasury Officers shall personally hand over and take charge of the sealed packets and sign the register mentioned in clause (d) to this effect.

Security of Strong Rooms

38. (1) The rules regulating the security of strong room be such as stated in sub-rules given below.
- (2) Without the special permission of the Finance Department, no place shall be used as a strong room unless it is first certified to be secured and fit for use as such by an officer of the Public Works Department not below the rank of an Executive Engineer.

- (3) The inspecting officer mentioned in sub-rule (4) may, in certifying the suitability of the room and he shall specially examine that the enclosing walls are under observation of the guard.
- (4) The Executive Engineer as stated in sub-rule (2) or an experienced Assistant Engineer deputed by such Executive Engineer shall inspect annually all the existing strong rooms under his jurisdiction and grant a certificate of safety.
- (5) It shall be the duty of the Treasury Officer to obtain such a certificate annually.
- (6) The Superintendent of Police of the concerned district shall record an order prescribing the positions of the sentries, and may also suggest any additional precautions to be taken for strengthening of fastenings, lighting arrangement, etc. but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and for the purpose of the security of chests and other treasury furniture not forming part of the building or fixtures, such security shall remain with the officer-in-charge of the treasury.
- (7) A copy of the certificate of safety granted by the inspecting Officer under sub-rule (4) and the order of the Superintendent of Police of the concerned district shall be displayed in a conspicuous place within the strong room.
- (8) It is the duty of the Treasury Officer to see whether any conditions as to the matter of storage stated in the documents, as described under sub-rule (6), has been complied with.
- (9) The Treasury Officer shall be personally present during the whole time between the opening and the shutting of the strong room and the doors and windows of the strong room shall remain permanently closed and locked, except at the time of movement or inspection of valuables:

Provided that the opening of doors and windows may be permitted during office hours, if it is necessary for the admission of light or fresh air to any other part of the building, subject to the conditions that the valuables remain securely packed under lock and key.

Custody of Padlocks and Keys of the Treasury Strong Rooms and Chests.

39. (1) A register of all padlocks belonging to the treasury and the treasure chests shall be maintained in **T.R. Form 4** and kept in the strong room of the treasury.

Explanation. – For the purpose of this rule, the term ‘padlocks’ includes also, the ‘self-locks’ of iron safes and steel almirahs.

- (2) Every padlock shall have a number impressed upon it or attached to it by a metal or other label, and the same number shall be impressed on or attached to the key belonging to it. No two padlocks in the same district shall bear the same number.
- (3) (a) If a padlock becomes unserviceable or if the key belonging to it becomes defective or is lost, the Treasury Officer shall, with the permission of the Deputy Commissioner, arrange to replace such padlocks immediately and report the matter to the Finance Department, which may cause such enquiry as may be deemed necessary in case of loss of keys.

(b) No padlock of which the key has been lost shall continue to be used. No spare padlocks shall be kept at a treasury, except with the permission of the Finance Department and every unserviceable padlocks and/or defective keys shall be destroyed in the same manner as prescribed in sub-rule (5) of this rule.
- (4) No local mechanic shall be allowed to repair a treasury padlock or to make a new key for one.
- (5) All spare padlocks with their keys which are held in the treasury with the approval of the Finance Department, shall be kept in the strong room under double locks, the key of one lock being in the hands of the Treasury Officer, and of the other in the hands of the Stamp Clerk or any other officer authorized by the Deputy Commissioner. The duplicate keys of all padlocks shall be destroyed in presence of the Deputy Commissioner, who is required to give a certificate to this effect in the remarks column of the register.
- (6) Whenever the charge of a treasury is transferred, or a Stamp Clerk is changed, all padlocks belonging to the treasury shall be examined and compared with the register, and a certificate shall be signed by the Deputy Commissioner in the remarks column of the register that these padlocks have been found to be correct.
- (7) The Inspecting Officer shall, after every inspection of treasury under the provision of these rules, report whether the provisions of these rules have been properly complied with.

Section V-Miscellaneous provisions

Inter Government Transactions

40. (1) Save as provided hereafter 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 Controller General of Accounts with the approval

of the Comptroller and Auditor General of India to regulate the procedure for accounting of transactions between the 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 affecting 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 Controller General of Accounts, Government of India.

41. (1) All adjustments 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 on the advice of the Accountant General.

(2) The Treasury Officer shall not receive or authorize the Bank to receive money tendered on behalf of the Government of India and shall not authorize the Bank to make disbursement on behalf of that Government.

(3) Certain classes of miscellaneous receipts and payments of Central Government, such as payments relating to civil pensions including pensions to freedom fighters, etc. may however be accepted in the Treasury and in the Bank, and the transactions may be temporarily taken into account against the balance of the State Government. The Accountant General shall, on receipt of accounts from the Treasury, make the requisite adjustment in respect of aforesaid transactions by means of cash settlement with the Pay and Accounts Office of the concerned Ministry of the Government of India.

(4) Payment of pensions on behalf of Railways and Defense Department and certain kinds of postal transactions may also be temporarily taken to State Government Account. The adjustment of such transactions through cash settlement shall be carried out by the Accountant General.

Other Provisions

42. 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 the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (Act No.56 of 1971) and Accounting Rules for Treasuries, 1992, issued by the Government of India, in regard to the manner in which initial and subsidiary accounts shall be kept by treasuries and accounts returns rendered to Accountant General and other connected matters and to be accompanied by such supporting vouchers, as he may require for purposes of audit or for purposes of keeping the accounts for which he is responsible.

43. The Accountant General may introduce such changes in details, as he may deem necessary, as regards accounts and returns which are required to be rendered to him.
44. Nothing contained in these Rules effects 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 order, instruction or direction is inconsistent with, or repugnant to any distinct provision contained in these Rules.
45. No authority may exercise any power conferred upon it by these Rules so as to impose upon the Bank in connection with the business of the Government any responsibility not imposed upon the Bank by the terms of its agreement.
46. Where any doubt arises as to the interpretation of any of these rules, it shall be referred to the Government in the Finance Department whose decision shall be final on the subject.

Computerized Treasuries & e-Treasury Applications

47. (1) The Finance Department may, by publication in the Official Gazette, issue such instructions as may be necessary, from time to time, for the efficient functioning of the computerized treasuries including e-treasury applications.

(2) All the new or major upgrades to e-treasury applications shall be formally certified through a comprehensive evaluation of the technical and non-technical security features prior to operation. For this purpose, Treasury Information Technology Security Manual shall be prepared which shall be reviewed by the Competent Authority, as may be notified and shall be revised at regular intervals.

Supplementary Provisions

48. **Appendices and Forms:** The Finance Department may, for furtherance of the objectives of these Rules, and by publication in the Official Gazette; append, annul, introduce or modify any of the Rules, Appendices and Forms attached to these Rules.
49. No new form may be introduced in IFMIS without prior approval of Finance Department and publication in official gazette.
50. **Removal of Difficulties:** The Finance Department may, by publication in the official gazette, remove any difficulties that may arise in the operation of these Rules.
51. **Overriding Effect:** Provisions of these Rules shall override any existing instructions of the Finance Department to the extent that they come into conflict with these Rules.
52. **Repeal and Savings-**(i) The Assam Treasury Rules, 1937 is hereby repealed.

(ii) Notwithstanding such repeal, anything done or any action taken in exercise of any power conferred by or under the said Rules shall be deemed to have been done or taken in exercise of the power conferred by or under these Rules, as if these Rules, were in force on the day on which such thing was done or action taken.

Chapter 3 - Receipt of Money into Government Account

Section I General Rules

53. The following shall without undue delay be paid in full into the Bank and shall be included in the Government Account:
- (a) all moneys received by or tendered on account of revenues or other than revenues or public money raised or received by the Government ;
 - (b) all loans raised by the Government, loans or ways and means advance;
 - (c) all moneys received by the Government in repayment of loans; and
 - (d) all moneys received for deposit in the custody of the Government. Moneys received as above shall not be appropriated to meet departmental expenditure, or otherwise kept out of the Government Account.
54. Notwithstanding anything contained in Rule 53 above, direct appropriations of departmental receipts for departmental expenditure is authorized in the following cases:
- (a) To meet expenditure in connection with the service of summons, for diet-money of witnesses and other similar purposes in civil, revenue and criminal cases.
 - (b) To defray legal expenses incurred by government servants appointed as Notaries Public under the Negotiable Instruments Act 1881(Act No.XXVI of 1881) in discharge of their duties from the fees received by them.
 - (c) In the case of cash receipts utilized in accordance with departmental regulations by Public Works Department to defray expenditure on current works and for refund of deposits and revenues;
 - (d) In case of cash found on the person of a prisoner at the time of their admission to jail, and used for the repayment of similar sums due to other prisoners on their release by jail superintendents under departmental regulations;
 - (e) In case of cash received by the Forest Department and utilized in meeting immediate local expenditure; and
 - (f) User Charges collected by government hospitals which are spent according to laid down procedure.
55. Money received by any Government employee, whether in an official or another capacity which do not relate to or form part of the revenue of the State, shall not be included in the Government Account and such Government employee is not required to pay into the Government Account any such money. If any doubt arises regarding the nature of the money received by any Government Official, the matter shall be referred to the Finance Department whose decision shall be final.

56. A Drawing Officer shall not, except with the special permission of the Finance Department, deposit in a bank account moneys withdrawn from the Government Account under the provisions of Chapter 4 of these rules. Provided that with the permission of the Governor, his Private or Military Secretary may open an account in a Bank for the deposit of funds under the personal control of the Governor.

Issue of duplicates or copies of receipts

57. No duplicate or copies of receipt issued for money received shall be given by any Treasury officer or any other Government official on the ground that originals have been lost. However, if necessity arises, a certificate may be given that on a specified day a certain sum on a certain account was received from a certain person. Such a certificate shall be issued on an application made by the depositor stating the loss of the original challan and giving his full address and particulars of the deposit.

Section II- Procedure for paying money into the Government Account
Receipt of money

58. Payment may be made into the Government Account by cash, cheques, bank pay orders, by bank credit challans or through net banking / e-receipt facility.
59. Whenever under the provisions of Rule 53 above, money received on account of the revenues of the State instead of being paid into the Bank are utilized to meet departmental expenditure, the Head of office shall submit to the Treasury, voucher showing gross receipts with classification and the payments made there from also with full classification so that Treasury Officer can record it in the Government Account under proper Head. If the receipts are in excess of expenditure made, the excess shall be remitted to the Bank through challan.
60. A government servant remitting a cheque to the Bank for transfer credit in the Government Account must endorse the words 'Received payment by transfer credit to (head of account)' on the back of the cheque and the amount shall be transfer credited through accompanying challan in quadruplicate. The government servant who fails to take this precaution shall be held primarily responsible for the loss, if by any chance such a cheque is paid in cash.

Memorandum or Challans

61. Any person paying money into the Bank shall present with it challan in **T.R. Form 5** in quadruplicate showing distinctly the nature of the payment, the person or the government servant on whose account it is made, and proper account classification up to the sub sub-head. Separate challans shall be used for money creditable to different heads of accounts.
62. Challans shall generally be presented in quadruplicate. Save where any other arrangement has been authorized by Government for the supply of challan forms, printed forms of

challans, which may be bilingual, shall be made available on line. For the purpose of particular class of receipt, Head of Account with code may be printed on the **TR Form 5** where necessary.

Procedure at the Treasury for payment into Government account

63. At the Treasury, the details of the challan presented, after scrutiny, are entered in the register of challans issued. If the challan is in order in all respects, the Treasury Officer shall enforce it with an order to the Bank to receive the money and to grant a receipt.

Provided that when money is paid by a private person into the Bank located in the same place as the departmental officer concerned, the challans may, before presentation to the Treasury, be signed by the departmental officer concerned.

64. Challans for sums of Rs. 100,000 and above must be enforced by the Treasury Officer, but those for sums less than Rs.100,000 may be enforced by the Treasury Accountant. In cases where challan is enforced by the department concerned, the above procedure shall apply to the departmental accountant and departmental officer respectively.
65. The amount shall be written both in figures and words in the original and also in all copies of the challan. The person authorized to receive the money at the Bank shall affix the seal and full signature in the original challan. It would, however, suffice to initial other copies of the challan.
66. The acknowledgment of the Bank will be given on the original challan or on such other copy as may be specially marked for the purpose, the other two copies being retained by the Bank to be forwarded to the Treasury with the bank's daily account, the duplicate being forwarded by the Treasury to the departmental officer concerned and the triplicate being retained for onward transmission to the Accountant General along with the monthly accounts.
67. **e-Receipts:** While the Finance Department may, by notification in the official gazette, prescribe the procedure as well forms to be used for e-Receipts and may issue other supplementary instructions as may be necessary to encourage such practice, the following general controls may be observed in respect of receipts through net banking, credit cards / debit cards, etc.
- (a) The State should have a Common e-Receipt Portal to which multiple Gateways may be integrated.
 - (b) Department Portal, if any, should be integrated with Common e-Receipt Portal.
 - (c) Cyber Treasury Officer should render the monthly accounts from the e-Receipt portal and submit the same to AG Office.

- (d) Standard Operating Procedure (SOP) of e-Receipt system should be maintained in the Treasury Technical Manual.
68. It should be ensured that the same branch of the bank is designated as aggregator branch (i.e. the branch which receives credit on payment through the gateway) as well as settlement branch (i.e. the branch which passes on the amount so received through gateway to the Reserve Bank of India). Such bank will be known as e-Focal Point Bank. The responsibility of e-Focal Point Branch (FPB) in respect of accounting and reconciliation shall be as follows:
- (a) 'E-Focal Point Branch' (e-FPB) shall be responsible for the prompt and accurate accounting and transmission of the collection reported to it daily.
- (b) The e-FPB shall collate data in respect of all e-receipts head-wise on a daily basis and report to cyber treasury.
- (c) The details of e-challans in respect of the e-receipts with the system generated daily challan details file shall be digitally signed by the authorized signatory of e-FPB and forwarded on a daily basis to the Cyber Treasury Officer. The reconciliation in the e-treasury shall be performed electronically as per the data of e-receipts and information provided by the bank.
- (d) The e-FPB shall send a physical copy of daily main scroll duly authenticated by the bank to the cyber treasury.
- (e) The e-FPB shall be responsible for providing the digitally signed electronic Date wise Monthly Statement (e-DMS) for each major head to the cyber treasury for all e-receipts. The e-FPB shall also send a physical copy of e-DMS duly authenticated by the bank to the e-treasury. Subject to the procedure mentioned in this Rule above, the e-payments shall be deemed to have been made when the payment is authenticated by the system and the e-receipt/ acknowledgement is generated with unique transaction ID. The generated e-receipt shall provide the payee the following details:
- Transaction ID
 - Department Code/Name
 - Head of Account District / Tax circle
 - Assessment Year
 - Purpose/Sub-head
 - Depositor/Dealer/Company Name
 - CIN

- Depositor Email ID
 - Depositor's Mobile no.
 - Depositor's Address
- (f) e-FPB shall ensure that all online payments made up to 8 p.m. are transferred from the designated pool account to the Government Account on next working day or as per RBI's norms.
- (g) For proper reconciliation of e-receipts, all the departments shall periodically log into the system and check the status of payments received under respective heads and send the Consolidated Treasury Receipts for defined period.
- (h) The dues which are payable by certain fixed date, the e-payments reported on the website till 8.00 p.m. of that date shall be deemed to have been made in time. The Government will not be responsible for any liability and demand arising on account of delay after that time.

Section III-Special rules for particular Departments

Public Works Department

69. Moneys received by the Public Works Department shall be paid as soon as possible to the accredited Bank for credit as Public Works remittances through the Treasury Officer.
70. Recoveries on account of rent of public buildings borne in the books of Public Works Department including rents of electric installation, water supply and other special services deducted from pay bills of government servants should be credited as receipts of Public Works Department or other Departments as the case may be.
71. Public Works Remittances shall be made in **T.R. Form 6** accompanied by cash/cheques and the challan shall be duly receipted by the Bank. This rule also applies to amounts paid at the instance of the Public Works Department by municipalities or other local/public bodies to meet the cost of works to be carried out by the Public Works Department. In this case, the accompanying challan should state clearly the name of the Works Division to which the amount is creditable and the work to which it relates.

Note: For each works division there should be a separate challan.

72. The Treasury Officer shall furnish to the Divisional Officer/Engineer concerned a consolidated Treasury Receipt in **T.R. Form 7** duly filled in with all information on the remittances accounted for in the Treasury for the division during the month for verification by the Divisional Officer/ Engineer.

Forest Department

73. Moneys received by the officers of Forest Department shall be paid as soon as possible to the nearest Bank for credit as Forest Remittances through the Treasury Officer with the **T.R. Form 6** duly filled in.
74. Earnest money deposits tendered by contractors or purchasers of forest produce should be credited to the respective minor head of accounts under Major Head 8443- CD and not to 'Forest Remittances'. Refunds of these deposits will be regulated by the rules prescribed for the Revenue Deposits in the relevant chapter below.
75. If a Forest Officer uses cash receipts temporarily for current expenditure under the provisions of **Rule 53 above**, he must, before the end of the month, send to the Treasury Officer a cheque for the amounts thus utilized, drawn in his own favor and endorsed with the words 'Received payment by transfer credit to the Forest Department'. The amounts remitted by cheques shall be shown separately in challans or remittance notes.
76. A consolidated receipt in **T.R. Form 8** for the Forest Remittances received and credited during the month shall be furnished by the Treasury Officer on the first day of the ensuing month to each of the Forest Officers dealing with the Treasury.

Chapter 4- Withdrawal of Money from Government Account

Section I- General Principles

77. No money shall be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advance from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time, or to prevent the lapse of budgeted amount at the end of the financial year. The Accountant General may permit withdrawal for any purpose within the provision of these rules or on authorization by the State Government.
78. Subject as herein after provided in this section a Treasury Officer may permit withdrawal from the Bank for all or any of the following purposes:
- (a) To disburse sum due from the Government to the Drawing Officer;
 - (b) To provide the Drawing Officer with funds to meet claims likely to be presented against the Government in the immediate future by other government servants; private parties;
 - (c) To enable the Drawing Officer to supply funds to another government employee from which to meet similar claims;
 - (d) To pay direct from the Bank sums due to a private party by Government;
 - (e) In the case of an officer or authority empowered to make investments of money standing in the Government Account for the purpose of the investment;
 - (f) To make any refund or repayment in accordance with any special provision of an Act or the rules made thereunder; and
 - (g) To pay sums on account of grants in aid, contributions, etc. as sanctioned by Competent Authority.

Notes: (a) The term grants-in-aid, contributions etc. includes such classes of expenditure as grants to - local bodies, religious, charitable or educational institutions, contributions to public exhibitions and fairs, expenditure from the discretionary grants and compensation to Government servants, both gazette and non-gazetted, for accidental losses etc.

(b) In case of sanctions issued by the State Government for payment of loan, grant, etc. to the Corporation / Company / Board / Local Bodies, the Treasury Officer shall see that the amount is not paid in cash but credited to their respective Personal Deposit Accounts.

- (h) To pay sums on account of loans and advances;

- (i) To pay sums to the Drawing Officer on account of permanent advance sanctioned to his office;
- (j) To make payment of pension/gratuity on the P.P.Os. / G.P.Os issued by the Accountant General or by any other office or Department authorized for the purpose.

79. A Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person, in such form, and subject to such checks as are prescribed by these Rules or the orders of the Finance Department for the time being in force. The procedure so prescribed shall, among other matters, contain provisions to ensure that:

- (a) any person having a claim against government shall present the bill at the Treasury duly receipted and stamped as necessary;
- (b) unless otherwise specially provided no such claim shall be paid unless it is first submitted to and the payment directed by the Treasury Officer;
- (c) all bills and vouchers which are enfaced by the Treasury Officer for payment at the Bank shall indicate the complete head of account to which the payment is to be debited, how the amount of the payment is to be allocated between the different units under the same major heads;
- (d) separate bills shall be presented for withdrawals by one sanction for different major, sub-major, minor, scheme or detail heads;
- (e) all such claims sent to a Treasury shall be presented through the Drawing and Disbursing Officer or through a Government officer authorized specifically to countersign the claim on the basis of an express delegation or on the basis of a specific Government order issued for this purpose.
- (f) no money shall be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advance from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time, or to prevent the lapse of budgeted amount at the end of the financial year.

80. (a) The authority of the Treasury Officer is strictly limited to making of payments authorized by or under these rules. If a demand of any kind is presented at the 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. He has no authority to act under an order of Government sanctioning a payment, unless the order is an express order to him through the Finance Department to make such payment.

(b) Treasury Officer shall act only on receiving the communication directly from the concerned sanctioning authority. However, in exceptional cases, he may act upon a copy of the sanction duly attested by the sanctioning authority and in such case, sufficient precaution shall be taken by the Drawing and Disbursing Officer and the Treasury Officer to guard against double payment on the basis of original order.

(c) A Treasury Officer shall not honor a claim which he considers to be disputable. He shall refer it to the Finance Department or the Accountant General as the case may be.

(d) A payment shall, unless Government, by general or special order otherwise directs, be made in the district in which the claim arises.

Explanation: The leave salary of a government servant may be paid only in the district in which his pay could be drawn if he was on duty. However, Pension payable in India may be paid in any district of the State.

(e) No withdrawal shall be permitted in order to meet the pay, leave salary or allowances of a gazetted government servant until the Finance Department or its designated agency has intimated to the Drawing and Disbursing Officer the rate at which the payment shall be made.

(f) No withdrawal shall be permitted on a claim for the first of any series of payments 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 **T. R. Form 9** duly countersigned by the Treasury Officer from where the transferred government employee(s) drawn his/their last pay and allowances or such form as may be prescribed by the Finance Department.

(g) The Treasury Officer shall be responsible for satisfying the Accountant General that the claim against which the Treasury Officer has permitted withdrawal is valid and that the payee has actually received the sum withdrawn.

(h) The Treasury Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a claim which does not formally present that information unless there are valid reasons, which he shall record in writing.

81. (1) Four sets of specimen signature of the Drawing and Disbursing Officer or the Countersigning Officer in respect of a newly established office shall be sent to the Accountant General, along with the order in which the officer is declared competent to draw fund or, as the case may be, to countersign bills along with the Government order creating the establishment. The specimen signatures shall be attested by the authority sanctioning the establishment of such newly established office.

(2) On receipt of the authority from the Accountant General, the Treasury Officer shall request the Director of Accounts and Treasuries for assignment of code number to the

concerned Drawing and Disbursing Officer and after receiving the code number from Director of Accounts and Treasuries and the same shall be communicated to the Drawing and Disbursing officer and the Accountant General.

82. Every government servant who is authorized to draw cheques or sign or countersign bills payable at a Treasury shall send a specimen of his signature to the Treasury Office through some superior or other officer whose specimen signature is already with the Treasury. When such a government servant makes overcharge of his office to another, he shall likewise send a specimen of the signature of the relieving government servant to the Treasury Officer concerned. The procedure prescribed in this rule shall be observed mutatis mutandis by all government servants who are authorized to draw upon the Bank.

In case of digitally signed bills, the digital signature should be tagged with the concerned DDO log in and it shall be verified on line by the Treasury Officer.

83. A Government official who is authorized to draw money by means of cheques, shall notify to the bank and the Treasury Officer upon which he draws, the number of each cheque book brought into use and the numbers of cheque folios it contains.

Section II - General Rules

Sub-section I- Claims for withdrawal

Mode of withdrawal

84. (1) Save as otherwise provided in these rules, money may not be withdrawn from the Government Account except by presentation of bills or cheques to the Treasury. Drawing and Disbursing Officers may submit bills on line through IFMIS.
- (2) Travelling allowance bills will be subject to the countersignature of the controlling authority as prescribed under the Assam Travelling Allowance Rules.
- (3) As regards other classes of bills, e.g. refunds, loans, advance, etc. They should be drawn by the DDO with reference to the orders of competent authority sanctioning the same.
85. (a) For purposes of a travelling allowance claim, which had accrued when an officer was holding a post in which he was his own Controlling Officer, he may be treated to be his own Controlling Officer even after his transfer to a post in which he may not be his own Controlling Officer. The deciding factor in such cases should be the period to which the claim relates and the status of the government servant during the period.
- (b) In the case of travelling allowance claim preferred as per the sub-rule above, the officer should obtain and attach to his bill a letter from the previous office specifying the classification and the allotment, which he should fill in accordingly in his own bill, and

send the budget slip to his previous office for the purpose of entry in the departmental accounts and for control over expenditure.

Presentation of claims

86. Save as hereinafter provided, all bills, including bills for 'nil' payments, or cheques, in payment of claims against the Government shall be presented at the Treasury duly receipted and stamped where necessary.
87. Bills passed for 'nil amount' are not sent to the Bank but shall be included in the schedule of payments after allotting Treasury Voucher number in each case.
88. Payment of claims of a person not in the government employment for work done, service rendered, or articles supplied, shall, unless there are express orders of the Finance Department to the contrary, be made by the Drawing and Disbursing Officer by submitting bills to the Treasury.
89. All bills for grants-in-aid, contribution to local bodies, religious, charitable or educational institutions and other non-government bodies or persons shall be presented for payment through the department duly countersigned by the Drawing and Disbursing Officer and an original copy of the sanction order must be attached to the Bill (See Rule 253 to 258).

Delays in payments and arrear claims

90. (a) All claims against Government should be presented promptly. Delays in payment are opposed to all rules and objectionable, and when not satisfactorily explained, delays should be brought to the notice of the head of the department concerned.
(b) Claims against Government not preferred within three years of their becoming due shall not be paid by the Treasury Officer without the authority of the Accountant General. This Rule, however, does not apply to the following cases:-
 - (a) Arrear of pension;
 - (b) Arrear interest on Government securities; or
 - (c) Any other arrear claims payment of which is governed by special rules or orders of the Government or orders of the court.
91. In respect of arrears claims, a certificate from the DDO to the effect that the claim is in order, and has not been preferred and paid earlier, shall be furnished.

General instructions regarding the preparation and form of bills

92. The following instructions with regard to the preparation and form of bills shall be observed.

- (a) Printed forms / system generated bills shall be made available in Assamese and English.
- (b) No manuscript, typed or cyclostyled copy of the printed standard form prescribed for drawing up a particular type of bill should be used.
- (c) All bills must be signed in ink. The amount of each bill should, as far as whole rupees are concerned, be written in words as well as in figures. Transactions in government accounts involving fractions of a rupee shall be rounded off to the nearest rupee; fifty paise and more rounded off to full rupee and amount less than fifty paise omitted, and the word 'only' shall be written after the amount in words and care should be taken to leave no space for interpolation.
- (d) The column for writing particulars in a bill as also for writing amounts of each item if left blank should invariably be covered by an oblique line.
- (e) All corrections and alterations in the total of a bill whether shown in figures or in words should be attested by full signature of the drawing officer with date individually for each such correction and alteration.
- (f) Erasures and overwriting in any bill are absolutely forbidden and must be avoided; if a correction becomes necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction or alteration or addition shall be authenticated by the drawing officer setting his full signature with date against each.
- (g) The full accounts classification as per the budget must be recorded on each bill by the drawing officer. The classification should also show whether the expenditure is voted or charged and, as far as practicable, its allocation between departments or Governments, where necessary.
- (h) The memorandum of allotment in the travelling allowance and contingent bills must be properly filled in.
- (i) Charges against two or more major heads should not be included in one bill.
- (j) Orders sanctioning the expenditure should invariably be quoted and attached to the bill. Original sanction order accompanying the bill must be duly authenticated by the DDO.
- (k) Dates of payment should be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc. In case of illiteracy, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups, as may be found convenient.

- (l) When the drawing officer requires payment to be made through some other person or agency, he must specifically endorse an order or furnish such authorization as may be necessary to pay to that specified person or agency.
- (m) Authority under which deductions are to be made, on account of retrenchment or other orders for recovery, should be quoted.
- (n) The DDO shall ensure that in respect of bills of personal claims of Gazette Officers the full name and the pay slip number is indicated in the bills.
- (o) The bills relating to expenditure out of Contingency Fund shall be marked 'Contingency Fund' prominently in bold capital letters by the Drawing and Disbursing Officer to enable the Treasury Officer to identify and prepare separate schedules of payments pertaining to the major head of account in respect of charges met out of advances from the Contingency Fund and exhibit them correctly in the treasury accounts.

Signature and countersignature on bills

93. (1) Unless the Finance Department has expressly authorized in case of any office, no payment may be made on a bill or order signed by an officer other than the authorized Drawing and Disbursing Officer. The Drawing and Disbursing Officer for an office, unless expressly provided for in any departmental regulation, shall be notified by the Finance Department under intimation to the Accountant General and the Treasury.
- (2) The head of an office may authorize any gazetted government servant serving under him to sign a bill or order for him, communicating the name and the specimen signature of the government servant to the Treasury. This will not, however, relieve the head of the office, in any way, of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.
94. Bills requiring prior countersignature shall not be accepted by a Treasury unless such bills have been countersigned by the controlling officer.
95. Bills which require authority from the Accountant General before disbursement shall not be presented to the Treasury without the necessary authority from the Accountant General. A list showing kinds of bills requiring pre-audit by or prior authority from the Accountant General is given in **Appendix 6**.

Duplicates, copies of bills, etc.

96. (a) In case a bill passed by the Drawing Officer / Controlling officer for presentation at a Treasury is lost either before payment or before presentation at the Treasury, the Government Officer who drew the original bill shall ascertain from the Treasury that payment has not been made on it before he issues a duplicate thereof.

(b)The duplicate copy, if issued, must bear distinctly on its face the word 'duplicate' written in red ink. The fact that a duplicate bill has been issued shall be immediately communicated to the Treasury Officer with instructions to refuse payment on the original bill if presented.

(c)The Treasury Officer shall after due verification from his records, furnish a non-payment certificate on such duplicate bill and also issue instructions to all concerned so that no payments made on its future presentation, if subsequently traced out.

Note: When any kind of bill is required to be prepared induplicate or triplicate, only one copy shall be signed or countersigned in full and the other copy or copies may be only initialed.

Stamps for receipts

97. Receipts for all sums exceeding Rs.5000 must be stamped with revenue stamps under Section 3 read with item 53 of Schedule 1 of the Indian Stamp Act 1899 (Act No.II of 1899) unless they are exempt from stamp duty. A list of such exemptions is given in **Appendix 7**. The limit of Rs.5000 up to which a receipt is not required to be stamped should be applied to the net amount payable on a bill and not the gross claim preferred therein.

Cheques

98. Save as expressly provided by these rules, no person is authorized to draw on a treasury by means of cheques without a special order of the Finance Department and before he has been placed in account with that Treasury by the Accountant General.

Note: Forest and Public Works disbursers are authorized to withdraw money by cheques against bills other than Establishment Bills.

99. (a) Subject as hereinafter provided in this rule, cheques shall be drawn on forms in cheque book supplied by the Treasury to the disbursing officers concerned.

(b) The Treasury Officer shall supply a cheque book only on receipt of the printed requisition form which is inserted in each book towards the end and never more than one cheque book on a single requisition to a single DDO. The requisition must be signed by the officer authorized to draw on the Treasury.

(c) Cheque books obtained from a particular Treasury shall not be drawn on other treasuries.

(d) The drawing officer shall notify to the Treasury upon which he draws, the number of each cheque book which he brings into use from time to time and the number of cheque leaves it contains.

(e) Cheque books shall, on receipt, be carefully examined by the drawing officer, who should count the number of cheque leaves contained in each, and record certificate of count on the fly-leaf.

(f) Each cheque book must be kept under lock and key in the personal custody of the drawing officer who, when relieved, shall take a receipt for the exact number of cheque leaves handed over to the relieving officer.

(g) The loss of a cheque book or blank cheque shall be notified promptly to the Treasury Officer with whom the disbursing officer concerned has a drawing account.

(h) All cheques shall be signed in ink.

(i) All corrections and alterations in a cheque shall be attested by the drawing officer/deposit administrator by his full and dated signature.

(j) All cheques shall have written across them in words at right angles to the type, 'Under rupees (amount) only', mentioning in the blank a sum of rupee one in excess of the amount drawn in the cheque. The amount shall be written in the manner prescribed for bills in the Rules above and no abbreviations are permissible.

100. When a government servant sends a cheque to a Treasury not for cash payment, but for credit of its amount in the Treasury accounts, he must before endorsing the same, add the words 'Received payment by transfer credit to'.

101. Cheques shall be payable at any time within one month after the month of issue. If the currency of a cheque should expire owing to its not being presented at the Treasury within the period specified above, it may be received back by the drawer who should then cancel it and issue a new cheque in lieu of it.

Note: However, in case cheques issued in the month of March, the validity will be only up to the last working day of the Treasury in the month of March.

Exceptions—Cheques drawn on local funds remain current for three months and may be re-validated up to twelve months from the date of issue, after which they are treated as cancelled.

102. When it is necessary to cancel a cheque, the cancellation must be recorded on the counterfoil, and the cheque, if in the drawer's possession shall be destroyed. If the cheque is not in the drawer's possession he must promptly address the Treasury Officer to stop payment of the cheque, and on ascertaining that the payment has been stopped, shall make the necessary entry in his accounts.

103. (a) If a drawing officer be informed that a cheque drawn by him has been lost, he shall address the Treasury Officer drawn on, forwarding for signature a certificate in the following form: 'Certified that cheque (no) dated (date) Rs (amount) reported by (the drawing officer) to have been drawn by him on this Treasury in favor of (payee's name) has not been paid, and will not be paid if presented hereafter.'

(b) If after search through the lists of cheques paid, the Treasury Officer finds that the cheque was not cashed, he will sign and return the certificate taking care to make a note of the stoppage of the cheque in his records. A board showing the particulars of stopped cheques should be hung up before the dealing assistant concerned. If the original cheque be presented afterwards, the Treasury Officer shall refuse payment and return the cheque to the person presenting it after writing across it 'Payment Stopped'.

(c) The drawing officer, on receipt of the certificate duly signed by the Treasury Officer, shall enter in his account the original cheque as cancelled and may issue another.

104. (a) While sending a cheque for payment to the Treasury, information in **T.R. Form 57** should be carefully filled in and attached to the cheque along with copies of relevant documents e.g. fixation of ceiling/assignments, allotment/sanction orders etc.

(b) This form will be used for Treasury Accounting in the same way as information contained in other bills is used in accordance with the prescribed procedure.

(c) Any additional certificate/s that may be prescribed for the Drawing and Disbursing Officer should also be entered on this form itself.

Note: The cheque so drawn shall not be placed in suspense account by the Treasury, but booked straightaway against the relevant service head of account.

Other Orders of Payment

105. Subject to any distinct rule or order to the contrary, an order or authority issued by an Accountant General of another State for payments to be made at a Treasury should not be acted upon by the Treasury Officer unless such order or authority is received through the Accountant General of the State.

106. The Accountant General will supply to all Treasury officers and other disbursing officers within his audit circle as also Accountants General of other states, to whom he may directly issue authority for payment, with an attested copy of specimen signatures of all gazette government servants serving under him, who are authorized to sign payment orders on bills or issue letters of authority for payment to be made at such treasuries or disbursing officers or Accountants General.

Sub-section II - Payment of Claims at the Treasury

Introductory

107. All the bills preferred for payment shall be presented to the Treasury through a Treasury Transit Register in **T.R. Form 10** to be maintained by all drawing officers. The bills shall carry signatures of drawing officers in all designated places. The duplicate copy of the bill

to be retained by the DDO may carry the same number but shall be signed at only one place by the drawing officer, to distinguish it from the original bill and shall carry all sub-vouchers in original.

108. The instructions, which shall be observed by the Treasury Officer, in the maintenance of the Treasury Transit Register, are given below:
- (a) The Treasury Officer shall supply the Treasury Transit Register to all the Drawing and Disbursing Officers on indent.
 - (b) The Register shall be bound and the pages serially numbered. The number of the register and number of each page shall be printed.
 - (c) A certificate on the first and last page of each such register shall be recorded by the Treasury Officer under his seal and signature.
 - (d) The Treasury Seal must be prominently displayed on the top portion of every page of the Register.
 - (e) The photograph of the messenger should be affixed and his signature attested on the first page of the register.
 - (f) The receipt, supply and accounting of Treasury Transit Register shall be watched through another Register.
 - (g) Before bringing the register into use the drawing officer shall certify at the end of the register the number of pages it contains.

Note: In a computerized environment, it must be ensured that the bill presented to the Treasury for payment is authentic. Suitable validation checks, including digital signature, must be employed to ensure the integrity and authenticity of the bills presented to the Treasury.

Treasury Transit Register

109. (a) Columns 1 to 5 of this register (**T.R. Form 10**) shall be filled in the office of the drawing officer after the bills have been passed by him. Bills under the same head of account should as far as practicable, be entered in the same serial order. After the entries in columns 1 to 5 have been made, the register along with the bills shall be put up before the drawing officer who shall append certificate at the end of the last entry without leaving any space for interpolation, indicating number and the total amount of the bills to be presented at the Treasury.
- (b) The bill as mentioned in Rule 107 shall then be presented at the Treasury by the messenger along with the register and the Treasury Bill Clerk shall put his dated signature in column 6 of the register in token of receipt of bills. Any bill, other than those exempted, if not accompanied with the register duly filled in shall not be accepted at the Treasury.

(c) When a bill is returned to the messenger with some objection the Treasury clerk shall make a note to that effect in column 8 of the Treasury Transit Register. When the bill is presented again after meeting the objection, it should be entered afresh in the register and these instructions followed de novo.

Allotment Register

110. (a) Each Drawing and Disbursing Officer shall maintain details of budget allotment received in a register format prescribed by **T.R. Form 11** and also serially enter in this register the details of bills/cheques presented to the Treasury against it.

(b) The amount of each bill/cheque must be progressively deducted from the allotment received for the financial year, care being taken that the progressive total of amount drawn from the Treasury does not exceed the total allotment made available in a given financial year.

(c) Details of allotment, the balance allotment, amount drawn in the bill and balance after the current bill must be entered by the Drawing and Disbursing Officer in each bill sent to the Treasury (or the form attached to the cheque as the case maybe) and these figures must correspond to the respective entries in the allotment register.

111. The Treasury shall also maintain a copy of the Allotment Register in **T.R. Form 12** for each Drawing and Disbursing Officer attached with the Treasury. Whenever a bill/cheque is passed for payment, the Treasury Bill Clerk shall enter the corresponding details from the bill/cheque in his own Allotment Register and also get it countersigned by the Accountant or the Treasury Officer. If however, the bill/cheque is not passed for payment, the Treasury Bill Clerk shall not deduct the allotment from his own register, and the Drawing and Disbursing Officer shall accordingly make a reverse (sum) entry in his own Register so that the balance of allotment between the two Allotment Registers are perfectly matched. If in doubt, the DDO must reconcile his Allotment Register with that maintained in the Treasury.

Advance Bills Register

112. (a) The Treasury Bill Clerk shall maintain an Advance Bills Register in **T.R. Form 12** in which each Drawing and Disbursing Officer shall have a separate folio. The details of drawls on Advance Bills must be entered on the left hand side of the register, while adjustment by detailed bills should be entered on the right hand side of this register.

Similarly, a separate register for provisional pension/family pension /gratuity payments and its subsequent adjustments from final pension/family pension /gratuity vide PPO Nos. TV Nos. etc. shall also be maintained.

(b) A plus and minus memorandum of unadjusted advances should be sent by the Treasury Officer to the Accountant General with his monthly accounts (see Chapter 6 below) and a DDO-wise yearly report should also be sent to the Finance Department.

Checks to be applied at the Treasury on claims presented**113. Manual Environment**

The bill, cheque or other document presented as a claim for money shall be received and examined by the Accountant and then laid before the Treasury Officer. The Treasury Officer shall pass the claim enfacing on the bill an order to pay a specified amount, if the claim is admissible, the authority is good, the signature and countersignature where necessary are genuine and in order, and there is a receipt/ legal acquittance. Such orders shall be recorded, numbered, dated and signed in the 'Register of Payment Orders Issued' in **T.R. Form 13**. After duly passing the bill the treasury shall send to the bank a payment advice for disbursal of the bill amount.

114. Computerized Environment

- (a) The DDO shall prepare the bill electronically and shall take a hard copy of the bill;
- (b) The DDO through Messenger shall submit the hard copy of the bill at the Treasury counter and obtain an acknowledgment number from Treasury;
- (c) The Bill Assistant shall scrutinize the hard copy of the bill by comparing it with the digital copy; and in case there are no objections generate an advice number and forward the same to Accountant. Or else, cancel the acknowledgment number citing the objection and forward the same to accountant for his perusal.
- (d) The Accountant shall, scrutinize the hard copy of bill and accompanying documents and in case there are no objections, forward the same to the Treasury Officer; or else, the bill shall be rejected with comments recorded on the hard copy as well as digitally and forward the same to Treasury officer for his perusal.
- (e) The Treasury Officer shall, scrutinize the hard copy of the bill and accompanying enclosures and, if everything is in order, forward the same to Bank for payment; or else reject the bill with valid comments recorded on the hard copy as well as digitally and return it to the Accountant.
- (f) Treasury Officer shall make the payment of passed bills by adopting the e-Payment procedure or send the bill(s) to the bank for its payment after checking the digital data. Bank should update the payment status in the system post payment.

115. Corrections and alterations in orders of payment given by the Treasury Officer on the Bank must be attested by his full signature.

116. As far as possible all bills, cheques, etc. passed for payment at the Treasury should be paid on the same day and no payment should be made except under written pay order of the Treasury Officer.
117. (a) When a bill is presented by a person who is not the Drawing Officer himself or his duly authorized agent/banker, he shall be required to produce a letter of authority in the **T.R. Form 14** to enable him to receive such payment. The signature of the messenger or his thumb impression, if illiterate, shall be taken on the bill as a proof that the messenger actually received the money on behalf of the Drawing Officer.
- (b) In cases in which the endorsement on a bill is unauthorized, incomplete or otherwise irregular, the Treasury Officer shall refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment has been refused.
118. (a) Special precaution must be taken by the Treasury Officer as regards all bills and documents showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office shall be formally drawn to the irregularity.
- (b) No document bearing an erasure should be accepted. The Treasury Officer shall refuse payment on such document and he should call for a fresh document.
119. With regard to claims presented either on bills or on cheques, the signature of the drawing officer and of the countersigning officer, in case of countersignature, shall be compared with his specimen signature received under Rules 81 and 82 above. The Treasury Officer shall satisfy himself that the signatures are genuine and in order before he orders payment. In the case of payments to be made on the authority of an order purporting to have been issued from the office of an Accountant General, the Treasury Officer shall verify the signature on the order by comparison with the specimen signature of the signing officer received under Rule 106 above.
- Note:** Specimen signature received by the Treasury Officer should be carefully pasted in guard-files which must be kept in the personal custody of the Treasury Officer or in front part of the allotment registers maintained in the Treasury to facilitate comparison with the signatures on bills/cheques and the allotment orders.
120. (a) The Treasury Officer shall check the arithmetical computation on the bill. When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can be easily corrected, the Treasury Officer should not return such bills but should correct them and pay the corrected amount of the bill.

(b) Where bills contain doubtful items which can easily be eliminated, the Treasury Officer should disallow the doubtful items and pay the remainder of the bills. In such cases, the corrections made and the reasons therefor should be intimated to the presenter of the bill.

121. The Treasury Officer has to satisfy not only himself, but also the Accountant General that the claim is valid. Careful attention must, therefore, be given to the rules regarding the preparation of bills. The Treasury Officer must have sufficient information as to the nature of every payment he is making.
122. Bill Clerk shall see that no defects exist in bills passed for payment at the Treasury. Defective bill should be returned to the drawing officer for amendment and if for any reason the defect cannot be removed, a written explanation must be obtained and attached to the bill for the information of the Accountant General. The half margin memoranda with which bills containing objectionable items are returned shall be sent back to the Treasury Officer with the bills after removal of the reported defects. These objections memoranda should be filed serially in a separate file and preserved for three years in the Treasury and should be produced at the time of inspection. A set of instructions for the guidance of Treasury Officers is given in **Appendix 3**.
123. A Treasury Officer shall not entertain correspondence from a government servant or a private individual making claim to any special allowance or concession, but request the person concerned to address the concerned Administrative Department of the State Government either direct or through his own official superior as the case may be.

e-Payment to persons not in government employment

124. (a) The payments due to contractors may, if so desired by them, be made to their Banks instead of direct to contractors, provided that the department concerned obtains (i) an authorization from the contractor in the form of a legally valid documents, such as a power of attorney or transfer deed, conferring authority on the Bank to receive payment, and (ii) the contractor's own acceptance of the correctness of the account made out as being due to him by the Government, or his signature on the bill or other claim preferred against the Government before settlement of the account or claim by payment to the said Bank. While the receipt given by a Bank will constitute a full and sufficient discharge for the payment, contractors should wherever possible be induced to present their bills duly receipted and discharged through their bankers.

(b) Payment to Beneficiaries - The payment due to the beneficiaries under various schemes may be made to their bank accounts through Direct Benefit Transfer (DBT). In such cases the receipt given by the bank will constitute a full and sufficient discharge for the payment.

Cheques

125. Stocks of cheque books required for supply to the drawing officers under Rule 99 above shall be kept by the Treasury Officer, supplies being obtained periodically from the State Government Press. Cheque books shall on receipt be examined carefully and the number of cheque leaves in each book counted, a certificate of count being recorded by the Treasury Officer on a fly-leaf. They shall be examined again when issued to drawing officers, care being taken to ensure that receipt of the cheque books are acknowledged by the latter promptly.
126. When a cheque is presented, special care shall be taken to ascertain by examination of its printed number that it really was taken from the book notified under Rule 99 above and is in use by the drawing officer who has signed it.
127. In case of a cheque lost before payment, in respect of which a certificate of non-payment has been furnished by the Treasury Officer to the Drawing Officer, the precautions prescribed in Rule 103 shall be carefully observed with a view to preventing the payment of the cheque in question.

Sub-section III- Responsibility for moneys withdrawn**Voucher for Payment**

128. 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.
129. Government servant entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it, an acknowledgement of the payment signed by the person, by whom or on whose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment.
130. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance.
131. In all cases in which it is not possible or expedient to support a payment by a voucher or by the payee's receipt, a certificate of payment prepared in manuscript, signed by the disbursing officer and countersigned by his superior officer, together with a memorandum explaining the circumstances, should invariably be placed on record and submitted to the

Accountant General, wherever necessary. Full particulars of the claims should invariably be set forth and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

132. A certified copy (marked 'duplicate') of a receipted voucher maybe retained by the disbursing officer should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgment of the payment.
 133. The provisions of Rules 86 to 89 and 97 regarding the preparation of bills and giving of stamped receipts shall be carefully observed in regard to claims presented at a departmental office for disbursement.
- Note:** Cash memoranda will not be regarded as sub-vouchers in Audit unless they contain an acknowledgement of the receipt of money from the person named therein and with revenue stamps affixed when the amount exceeds Rs. 5000.
134. Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed in ink.
 135. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used the second time, Stamps affixed to vouchers must also be cancelled so that they may not be used again.
 136. Vouchers and acquittances, which are not required to be submitted to the Accountant General shall be filed and retained carefully in the office concerned as important document till they are destroyed under the orders of competent authority or after the prescribed period.
 137. All sub-vouchers to bills must be cancelled in such manner that they cannot be subsequently used for presenting fraudulent claims. Only sub-vouchers above Rs.1000 need be sent to the Treasury, the remaining should be retained in the DDO's office for audit.

Overcharges

138. Subject to such special orders as the Government may issue in any individual case, the responsibility for an overcharge shall rest primarily with the drawer of a bill, and it is only in the event of culpable negligence on the part of the controlling officer that the question of recovery from him may be considered.

Audit objections and recoveries

139. Every government servant entrusted with the duty of making payments on behalf of Government should attend promptly to all objections and orders communicated to him by the Accountant General either directly, or through the Treasury Officer by letters, audit memoranda, etc. He should return the audit memoranda or reply to objections within a month or send a letter explaining the cause of delay.

Note: In case of the Forest Department the objection statements should be returned in original by the Divisional Forest Officer through the Conservator within a week of the receipt from the Accountant General. A list will also be forwarded by the Accountant General to the Conservator each month showing the dates on which the objection statements were sent to each divisional office. The list should be completed and sent back to the Accountant General by the Conservator after all objection statements for the months have been returned.

140. (a) 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 the drawing officer shall without delay repay the sum in such manner as the Accountant General may direct.

(b) When the Accountant General disallows any payment as unauthorized, the disbursing officer is bound to recover the amount disallowed and not pay it in future till the Accountant General authorizes the payment to be resumed.

(c) If a government servant from whom a recovery is ordered is transferred to the jurisdiction of another disbursing officer, the order of recovery should be passed on to that disbursing officer without delay.

141. (a) A disbursing officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the government servant concerned. It is his duty to promptly carry out the orders and to leave the aggrieved person to approach the proper authority.

(b) Representations and protests against retrenchments ordered by the Accountant General may not ordinarily be considered by the administrative authorities, if submitted later than three months after the date of receipt of the intimation by the aggrieved government servant.

(c) A register shall be maintained at the Treasury and at every disbursing office for recording all retrenchments ordered by the Accountant General. Separate columns shall be provided to show name and office of the person from whom the recovery is to be made,

the nature and amount of over-payment and the method by which the over-payment has been adjusted.

142. (a) Deductions on account of sums disallowed from pay bills shall be made in accordance with instructions issued by the Accountant General. The recovery of a sum disallowed from a pay bill or travelling allowance bill shall be made from the next payment, subject to the proviso in sub-section (b).

(b) Recoveries may not ordinarily be made at a rate exceeding one third of total pay and allowances, unless the government servant affected has, in receiving or drawing the excess, acted contrary to orders or without due justification. Further, the limit mentioned above shall not apply to advances drawn by government servants for special work, which are neither utilized within the stipulated period, nor repaid into the Government Account.

Section III- Personal Claims of Government Servants

Sub-section I- General Principles

Due Date

143. Unless otherwise directed by the State Government, the bills for monthly pay and fixed allowances of government servants may be signed and presented to the Treasury any time not earlier than 6 days before the last working day of the month and shall be due for payment on the last working day of the month when the Bank is open.

Provided that, the pay and allowances for the month of March shall be paid on the 1st working day of April.

144. Separate bills may be presented for pay and allowances for part of a month at a Treasury and paid before the last day of the month when a government servant :
- (a) is on vacation or proceeds on deputation or on leave within India; or
 - (b) quits the Government Service or is transferred to Foreign Service; or
 - (c) when a government servant is transferred to another account circle, or within the same account circle from one department to another, or in the case of the police department from one branch to another involving a different head of account.

Presentation of Bills to Treasury

145. (1) All Heads of offices who are authorized to draw money on bills signed by them shall maintain a 'Bill_Register' in the form prescribed in the Assam Financial Rules. An authorized officer shall review the 'Bill Register' monthly and the result of the review shall be recorded thereon.

(2) All Heads of offices who are authorized to draw money from the treasury shall maintain a 'Treasury Transit Register' in the form prescribed in **T.R. Form 10**. To prevent presentation of fraudulent bills, such 'Treasury Transit Register' shall be authenticated by the Treasury Officer and it shall be reviewed bi-weekly by the Drawing and Disbursing Officer and the result of the review shall be recorded thereon.

Deductions from Bills

146. The duty of noting the proper deductions to be made from pay bills on account of fund and other deductions devolves on the DDO, but no discretion is allowed in carrying out an order received from the Accountant General for making a particular deduction. The procedure to be followed in making such deductions is laid down in Chapter 5 below.
147. For payments made into a court of law on account of attachment or otherwise, the recoveries should also be made and remitted to the court concerned. The receipts of the court should be obtained and filed with the acquittance roll.

Deductions of Income Tax

148. Deductions from pay bills on account of income-tax shall be made strictly in accordance with the relevant provisions of the Income-Tax Act, 1961 as modified from time to time and the rules and orders issued there under.

House Rent Deductions

149. (a) The Executive Engineer in case of buildings under the Public Works Department and the departmental officer in case of other buildings under departmental charge, will submit an intimation showing the rate at which rent and other charges are recoverable in **T.R. Form 15** to the Drawing and Disbursing Officer, who shall make the necessary deductions from the next bill in which the pay is drawn. This statement shall be revised each time, in case of change in the rate at which such recovery is to be made.

Note: The provisions of this rule apply not only to rent, but also other charges such as additional rents recoverable for furniture, water and sanitary installations, charges for cost of water, electricity etc. Such other charges may, under the orders of competent authority, be recovered in the same manner and together with the rents of building proper.

(b) The Divisional Officer shall render in duplicate a demand statement in **T.R. Form 16** to the DDO concerned. After the recovery has been made, one copy of the statement duly countersigned by Treasury Officer shall be returned to the authority from which it was received after noting the amounts recovered, the other copy being attached to the pay bill from which recovery is to be made. In noting

the deductions in the bills, the head of account to be credited and other particulars as given in the demand statement must be shown.

(c) If the rent or the license fee in respect of any Government accommodation recoverable from a Government employee is limited to a certain percentage of the emoluments of the Government employee, the particulars of such emoluments shall be noted by the Drawing and Disbursing Officer in the remarks column of the demand statement before its return. Where, after the return of the demand statement, the emoluments of a Government employee are required to be changed retrospectively, such changes shall either be shown in the next demand statement or intimated to the authority concerned by a special letter.

(d) The Treasury Officer will detach the rent roll from the bills after recovery and submit them to the Accountant General with the schedule of rents recovered. If a rent roll relates to more than one bill, it will be attached to the largest bill and extract of recoveries attached to other bills in which the recoveries are made.

Attachment of pay, allowances, etc. for settlement of debt.

150. (a) When the pay of a government servant is attached by any order of a court of law, it is the duty of the officer receiving the attachment order to see that proper deduction is made in satisfaction of such order from the pay bill of the government servant concerned.
- (b) The extent to which the emoluments of a government servant are exempt from attachment for debt is laid down in Section 60 of the Code of Civil Procedure, 1908.
- (c) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a pay bill, but only the net amount after deducting the amount recoverable under the attachment order, shall be disbursed to the government servant concerned. The authority whose duty it is to make the deductions is responsible for remitting the amounts without undue delay to the court concerned.
- (d) The particulars of the attachment order being cited in the pay bill or the acquittance roll as an authority for the charge and the court's receipt for the amounts shall be filed with the attachment register or such other suitable record as may be kept by the Drawing Officer.
- (e) The cost, if any, of remittance of money realized under its attachment order shall be deducted from the amount realized and the net amount remitted to the court.

Place of payment

151. (a) Save as hereinafter provided and subject to any special rule or procedure that may be prescribed by departmental regulations, bills for pay and allowances are ordinarily payable only at the Treasury of the district in which the claim arises.

(b) The bills for pay and allowance of the establishments of Public Works Department are payable at the nearest Treasury with which they will be placed in account by the Accountant General provided that no officer shall be allowed to draw on more than one Treasury.

(c) In case of transfer, the pay due in respect of the old post, which has not been drawn at the time of the transfer, may be drawn at the new headquarter or at the place in which the pay in respect of the new post is drawn.

Payment of pay, leave-salary, etc. through agents

152. Authority letter for payment of leave salary in lieu of unutilized leave to retired, deceased employees or on account of other reasons shall be issued on receipt of sanction of the competent authority after adjustment of outstanding advances, if any, and the required no dues certificate. Payment of such claims received from Drawing and Disbursing Officers shall be made by the Treasury as per rules like other retirement benefits.

Sub-section II- Bills of Establishment

153. The rules of procedure prescribed in this sub-section shall apply to personal claims of all government servants whose pay and allowances are payable on bills drawn on a Treasury.

Monthly Bills

154. For purposes of this section, parts of an establishment under the same officer, which pertain to different major heads, shall be regarded as distinct establishment and drawn on separate bills.
155. The claims of gazetted government servants shall be drawn by Drawing and Disbursing Officer of the concerned department to whom they are attached. A consolidated bill of claim for pay and allowances, instead of separate bills for each gazette government servant, shall be drawn in respect of all gazetted government servants for an establishment. The same provision shall apply of all tribunals, commissions and such other bodies of the government whose employees draw their salaries directly from the Treasury.

Forms and Preparation

156. Bills for pay, fixed allowances and leave salaries shall be prepared in **T.R. Form 17**, separately for permanent and temporary establishments, and for those classes of establishments for which no establishment returns are submitted and no service books are maintained. The instructions printed on the form should be carefully observed. The name of every substantive officiating or temporary incumbent shall be shown against each post, and against each temporary post shall be noted the sanction thereto. The rate of pay claimed

shall always be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated clearly against the name of the government servant concerned.

Note: In the case of gazetted government servants, the pay slip shall be indicated in a separate column in **T.R. Form 17**. The words 'Gazetted' may be indicated prominently on top of the Bills so as to distinguish it from the non-gazetted Establishment Bills.

157. All allowances, including permanent travelling allowance, conveyance allowance, house rent allowance, etc. should be drawn in the establishment pay bill.

158. The entries in all the money columns of the bill shall be totaled separately under each section and the totals written in red ink. The totals must be checked by the Drawing Officer himself or by some responsible person other than the clerk preparing the bill. The certificates prescribed in the pay bill form should be given at one place only in the main establishment bill and it is unnecessary to repeat it in supplementary bills.

159. In case of works department's establishment bills, the Drawing Officers are responsible for ensuring that (1) the name of the circle of superintendence and (2) the major head and other particulars necessary for determining the accounts classification are carefully recorded in each bill.

Note: The cost of any special establishment for acquisition of land under the orders of the State Government by a civil officer acting as public works disbursing officer is chargeable as the cost of the works concerned and not as general establishment charges.

Absentee Statement

160. (a) If any government servant was found absent during the month, either on special duty or suspension, or with or without leave other than casual leave, or when a post was left vacant substantively, the monthly bill shall be supported by an absentee statement in **T.R. Form 18**.

(b) Whenever an absentee statement accompanies a bill, certificate no. 2 printed on the Pay Bill Form (**T.R. Form 17**) should be struck out.

161. Whenever leave salary is drawn in respect of a government servant who has served under another government or department, which is treated as a separate unit for purposes of allocation of leave salary, a detailed statement showing the allocation of such leave salary shall be attached to the absentee statement of the month in which the leave salary is first drawn and it must be ensured that leave salary is not drawn more than once.

Increment Certificate

162. (a) When a periodical increment is drawn for the first month by a government servant, a certificate in **T.R. Form 19** shall be appended.

(b) Of the two alternative certificates printed on **T.R. Form 19**, the first one may be used in any case where the increment becomes due to a government servant for having been incumbent in the post specified for the prescribed qualifying period, accounted from the date of the last increment or of appointment to the post, but excluding periods of suspension and absence on extraordinary leave, if any. An increment so earned may be drawn in the establishment bill without further authority.

(c) In all other cases, the second alternative certificate shall be used with the explanatory memorandum showing briefly, but clearly, the grounds on which the increment is claimed and drawn.

Overtime Allowance

163. Subject to any general or special orders issued by the Government in this behalf, every bill in which overtime allowances are claimed shall contain a certificate of the Drawing and Disbursing Officer to the following effect that :

- (a) men for whom overtime allowances are claimed in the bill have actually earned by them working overtime;
- (b) periods for which overtime allowances are claimed in the bill have been checked with the initial records and found correct;
- (c) overtime allowances are claimed at rates sanctioned by the competent authority; and
- (d) overtime allowances have been taken into account in calculating the income tax due from the government servants noted in the bill.

164. In cases in which the overtime is paid out of fees recovered from private parties and credited in the Public Account, the drawing officer should certify on the bill that the prescribed fees have been realized and credited into the Treasury.

Arrear Bills

165. (a) Arrears of pay, fixed allowances or leave salary shall be drawn not in the ordinary monthly bill, but in a separate bill with the sanction of the competent authority. The following should be indicated in the bill:

- (i) the amount claimed for each month and

- (ii) the number and date together with the date of encashment of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of the competent authority granting a new allowance or an increase in pay.
- (b) A note of the arrear bill shall invariably be made in the office copy of the bills to which the claim pertains over the dated initials of the drawer of the arrear bill in order to avoid the risk of the arrears being claimed over again.
- (c) Subject to the conditions laid down in Rules above, arrear bills can be presented at any time and may include as many items as are necessary.
- (d) The Drawing Officer shall also record the following certificate on the arrear bill under his dated signature:
- (ii) that no part of the amount claimed has been drawn previously; and
 - (iii) that a note of the arrear claim has been made in the office copy of the bills to which the claim pertains.

Travelling Allowance Bill

166. (1) Bills for travelling allowance, other than permanent or fixed allowances, shall be prepared and presented in accordance with the procedure as stated in sub-rule (2) to sub-rule (4).
- (2) The bills shall be prepared in **T.R. Form 20** for travelling allowance on tour, in **T.R. Form 21** for travelling allowance on transfer and in **T.R. Form 22** for leave travel concession and the instructions printed on respective forms being strictly observed. When a circuitous route is taken, the reason for doing so shall invariably be stated in the bill.
- (3) When actual expenses are drawn on account of carriage of conveyances, details of the conveyances transported shall be furnished in the travelling allowances bill.
- (4) For the purpose of drawing the allowances on account of a family, a certificate shall be furnished by the Government employee of the number and relationship of the members of his family for whom the allowances are claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects and conveyances shall be supported by a certificate that the actual expenses incurred was not less than the sum claimed.
167. The bill completed under the preceding rule may be presented at the treasury on the signature of the Drawing and Disbursing Officer, but bill requiring previous

countersignature of a controlling authority shall not be presented at the treasury, before such countersignature has been obtained.

168. (1) The travelling allowance bills of sub-ordinate Government employees accompanying an officer on tour, shall be presented at convenient intervals during the officer's tour or immediately on return to the headquarters and in any case, before the 31st of March.
- (2) The travelling allowance bill may be presented at the treasury with the receipt of the Head of the office or the Drawing and Disbursing Officer who shall disburse the travelling allowance in the same manner as in the case of the establishment bill.

Section IV- Contingent Charges

Sub-Section I— Definition and General Limitations

Definition

169. The term 'contingent charges' or 'contingencies' used in this chapter means all incidental and other expenses which are incurred for the management of an office, or for the working of technical establishment, such as, laboratory, workshop, etc., which are chargeable to the primary unit of appropriation 'Office Expenses' other than those which under prescribed rules of classification of expenditure fall under some other head of expenditure e.g. 'works', 'stock', 'tools and plant' etc.
170. The rules of procedure prescribed in this section shall apply primarily to contingencies. However, miscellaneous expenditure which is not classed as contingencies is also subject to these rules except in so far as it may be governed by any special rules of procedure prescribed in other sections of this chapter or by any departmental regulation.

Permanent advance or Imprest

171. (1) Government officers, who have to make payments for contingent expenditure, before allotment is received for such expenditure, may make such payments out of permanent advances or Imprest cash which such Government officers may be permitted to hold under the orders of the competent authority, subject to recoupment on presentation of contingent bills. The holder of a permanent advance is responsible for the safe custody of the money placed in his hands and he must at all times be ready to account for the money either in vouchers or in cash.
- (2) The permanent advance and Imprest should be authorized by a sanction of the Finance Department under intimation to the Accountant General.

General Limitations

172. The Treasury Officer shall ensure that:

- (a) No money shall be drawn from the treasury unless it is required for immediate disbursement.
- (b) No money shall be drawn from the treasury in anticipation of demands or to prevent the lapse of budget grants.
- (c) The charges relating to two or more major, sub-major, minor, scheme, or detail heads of account shall be drawn in separate bills and separate accounts shall be maintained, but in the case of plan and CSS component under the same budget head, one bill can be submitted.
- (d) Save as hereinafter provided in this rule, no pay of any kind and no addition to pay may be drawn on bills for contingent expenditure.
- (e) The Treasury Officer shall ensure that such certificates as are required from the concerned Drawing and Disbursing Officers are recorded on the bill.
- (f) The following certificate, signed by the drawing officer, shall be attached with all the contingent bills which include charges on account of expenditure on light refreshments at formal meetings and conferences.

'Certified that the expenditure on entertainment charges included in this bill was incurred in accordance with the terms and conditions laid down by the Government from time to time, and that the prescribed monetary limits have not been exceeded.'

Responsibility of Drawing and Disbursing Officers

- 173(A) (1) Every Government officer shall exercise the same vigilance in respect to petty contingent expenses as a person of ordinary prudence may be expected to exercise in Spending his own money.
- (2) The Drawing and Disbursing Officer shall ensure that—
- (a) the rules regarding the preparation of bills are observed,
 - (b) the money is either required for immediate disbursement or has already been paid from the permanent advance,
 - (c) the expenditure is within the available allotment of funds,
 - (d) all steps have been taken with a view to obtaining an additional allotment of fund if the original allotment of fund has either been exceeded or is likely to be exceeded, and

(e) in the case of contract contingencies, the proposed expenditure does not cause any excess over the allotted funds.

(3) The Drawing and Disbursing Officer shall furnish the monthly statement of actual expenditure in the prescribed form to his Controlling Officer by the 10th day of the following month.

Responsibility of Controlling Officer

173(B) (1) The Controlling Officer shall be responsible for ensuring that—

- (a) the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates,
- (b) the previous sanction required for any item is attached,
- (c) the relevant vouchers are all received and in order,
- (d) the calculations are correct, and especially the allotment of funds has not been exceeded nor are these likely to be exceeded, and
- (e) Accountant-General has been informed either by a remarks on the bill or otherwise of the reason for any excess over the monthly proportion of the allotment of funds.

(2) If expenditure is progressing too rapidly, the Controlling Officer shall alert the Drawing and Disbursing Officer for appropriate action and arrange with his subordinate officers for reporting to him monthly expenditure to enable him to exercise a check on the total expenditure against the total allotment of funds under his control.

(3) He shall verify the figure of actual expenditure as reported by the Drawing and Disbursing Officers with reference to the Allotment Register maintained by him and shall reconcile these figures with those booked in the 'books of accounts' of Accountant-General.

Cancellation and destruction of sub-vouchers

174. (1) The rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all Drawing and Disbursing Officers and Controlling Officers in the matter of cancellation and destruction of sub-vouchers.

(2) All sub-vouchers shall be preserved for a period of three complete financial years.

(3) Every sub-voucher which is not required to be forwarded either to the Accountant-General, or to a Controlling Officer along with bills under the provisions of these rules, but is recorded in the office to which the expenditure relates, shall be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher and such cancellation being initialed by the officer authorized to draw the contingent bills of the office. The

cancellation shall be made at the time when the contingent bill, in which the sub-voucher or sub-vouchers are included, is actually signed.

(4) Sub-vouchers submitted to a Controlling Officer, which is not required to be forward to the Accountant-General, shall be duly cancelled by him after checking and the cancellation shall be attested by the Controlling Officer at the time of countersignature of the bill.

(5) In all cases in which sub-vouchers are not required to be submitted to the Accountant-General or the Controlling Officer, the Drawing and Disbursing Officer shall certify in the bill that sub-vouchers other than those attached to the bill have been so defaced or mutilated that they cannot be used again. A similar certificate shall be furnished by the Controlling Officer in respect of sub-vouchers submitted to him by the Drawing and Disbursing Officer, which is not required to be submitted to the Accountant-General.

175. The sub-vouchers, which are required to be sent to the Accountant General shall not be cancelled either by the Drawing and Disbursing Officer or by the Controlling Officer, as the duty of cancelling the sub-vouchers or keeping them in proper custody to prevent fraudulent use, shall devolve on the Accountant-General.

Sub-Section II - Bills for Contingent Charges

General

176. **Record of Contingent Expenditure:** A register of contingent expenditure shall be kept in each office in **T.R. Form 23** and the initials of the head of office or of the DDO shall be entered against the date of payment of each item. As each payment is made, entries must be made in the Contingent Register of the date of payment, the name of payee and the number of sub-voucher and the amount in proper column; and in case of any charge requiring explanation, the initial of the Government Servant incurring it shall be taken against the description.
177. (a) Whenever it is necessary to draw money for permanent advance, or whenever a transfer of charge takes place, and in any case at the end of each month, a red ink line shall be ruled across the page of the register(s), all columns be added up and the totals posted in a separate bill for each class of contingent expenditure. The head of the office or the government servant to whom the duty has been delegated, shall carefully scrutinize the entries in the register(s) with the sub-vouchers, initial them if this has not already been done and sign the bill for presenting to the Treasury.
- (b) To enable the disbursing officer to watch the progress of expenditure under each detailed head, as compared to the appropriation for it, a progressive total of all the columns

must be made monthly, immediately after the monthly total, so as to include all payments under each head.

178. When in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, a certificate in handwriting of the disbursing officer to the effect that the payment has been duly made, shall be enclosed to the bill in support of the payment in lieu of the payee's receipt ordinarily required.

Fully-vouched Contingent Charges

179. Fully vouched contingencies are those contingent charges which require neither special sanction, nor counter signature, but maybe incurred by the head of the office on his own authority subject to the necessity of accounting for them. These may be drawn on bills in **T.R. Form 24.**

Countersigned Contingencies

Abstract bill

180. In regard to contingent expenditure that requires the countersignature of the controlling authority after payment, the drawing officer shall present abstract bills in **T.R. Form 25** at the Treasury for payment, and send monthly detailed bills in **T.R. Form 26** to the controlling authority for countersignature and transmission to the Accountant General. The detailed bills duly countersigned by the controlling officer shall be sent to the Accountant General direct not later than the 20th of the month succeeding that to which the bills relate.
181. A certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer/ Accountant General in respect of abstract contingent bills drawn previously for the same purpose. On no account may an abstract contingent bill be cashed without this certificate.

Detailed Bill

182. The monthly detailed bill should be prepared from the monthly totals of the contingent register in **T.R. Form 26**. The detailed bill should bear the heading 'Not payable at the Treasury'. The sub-vouchers included and the amount charged in the bill must be agreed with the amount actually drawn from the Treasury within the month. It should be signed by the Drawing and Disbursing Officer and submitted to the Controlling Officer, who shall in turn submit it to the Accountant General. The detailed bill shall be accompanied by sub-vouchers above value fixed by Finance Department from time to time and certificate endorsed by the Drawing and Disbursing Officer on the bill in respect of amounts below such value.

183. In no case should the submission of the detailed bill be delayed beyond the end of one month following that in which the abstract bill was drawn from the Treasury. No abstract bill shall be cashed after the end of this period unless detailed bill has been submitted in accordance with these rules.

Section V - Pension Payments

Sub section I- Introductory

184. The pensions of the State Government Pensioners may be paid from any treasury in India or from the authorized public sector banks performing the function of a Drawing and Disbursing Officer in respect of the pensioners desiring to draw their pension from banks subject to such conditions, as may be laid down by the Government.[Nepali and Bhutanese retirees]
185. In this section, except where it is expressly otherwise provided or the context otherwise requires:

‘Disbursing Officer’ means the Treasury Officer/Bank.

‘Political Pension’ means a pension, not being a service pension granted or customarily payable to or in respect of a person on political consideration or compassionate grounds, or inconsideration of distinguished or meritorious services, or of the surrender of rights or emoluments, and includes assignments or compensations, when payable in the form of fixed allowances or grants.

‘Service pension’ means a pension payable to, or in respect of a person in consideration of past employment under the Government, and includes a gratuity so payable.

Pension from Public Sector Banks

186. Pensioners after first payment of pension shall draw their pension from Public Sector Bank as per the scheme of the Government of Assam. The Scheme is governed by the guidelines given in **Appendix 8** appended to these rules.
187. The pensioner shall open a bank account in his/her own name as per the guidelines of the scheme specified in an application forwarded to treasury officer specifying the payment through nominated/public sector bank. The pensioner can open joint account in the name of his/her spouse in case pensioner is eligible for family pension as per the rules.

Sub-section II - Place of payment

188. (a) Subject as hereinafter provided, service pensions payable in India may be drawn from any Treasury/public sector Bank in India.

(b) Under reciprocal arrangements with other State Governments, pensions sanctioned by them are payable in any Treasury in Assam and pensions sanctioned by Government of Assam at their respective treasuries.

(c) The political pension may be drawn from any Treasury in the State.

Transfers in India

189. (a) The State Government or the Accountant General may, on application and on sufficient cause being shown, permit transfer of payment from one Treasury in India to another.

(b) This Rule applies primarily to service pensions. It may, however, be held to apply also to political pensions, but in such cases the Accountant General should, before permitting transfer, obtain the concurrence of the authority empowered to permit change of residence on the part of the political pensioner.

(c) A copy of any order issued by the State Government or other executive authority under this Rule should be forwarded to the Accountant General. The Treasury from which the payment is to be transferred should be instructed to return to the Accountant General both halves of the Pension Payment Order.

(d) The Accountant General / Director of Pensions will then either issue a new payment order or enface the old payment order for payment at the new Treasury and forward it, through the Accountant General of that State, to the Treasury Officer who will pay the pension in future.

(e) In cases of such transfer the authority sanctioning the pension will send to the Accountant General, along with the pension papers, a certified copy of the pensioner's latest photograph in passport size which the latter will paste on the disbursing officer's portion of Pension Payment Order. This procedure shall apply in case of transfers within the State also.

Transfers within the State

190. Treasury Officers are authorized to transfer the payment of pensions from one district to another within the state. The Treasury Officer should forward both halves of the Pension Payment Order to the Treasury Officer of the new district with information of the date up to which payment was made in the old district and forward simultaneously a copy of the communication to the Accountant General.

Sub-section III - Authority for payment**Pension Payment Order**

191. Unless the Government orders otherwise in the case of any particular class of pensions, payment of pensions can be made only upon Pension Payment Orders issued by the Accountant General.

Note: In respect of the employees of Provincialized schools and PRIs, Pension Payment Orders are issued by the Director of Pension, Assam.

192. (a) In issuing a Pension Payment Order, the Accountant General will attach to the order:
- (i) a descriptive roll including specimen signature of the pensioner if he can sign his name in English or Assamese, or else the thumb and finger impressions of pensioner's left hand. The specimen signature and thumb and finger impressions should be duly attested by the head of the office concerned or by some other responsible person.
 - (ii) A certified copy of the pensioner's and his spouse's recent photograph in passport size, pasted on the disburser's portion of the Pension Payment Order. When he/she is unmarried, widower or widow, photograph of the pensioner only be furnished.
 - (iii) Details of Bank account for pension payment.
- (b) If any of the above documents are wanting a reference should be made to the Accountant General. On no account should these be obtained by the Treasury Officer from the pensioner, otherwise than for the purpose of comparison with the original in the disburser's portion of the Pension Payment Order.
- (c) The date of receipt of the Pension Payment Order from the Accountant General and that of the issue of notice to the pensioner should be noted in the memo, in which the receipt of the Pension Payment Order is acknowledged.

193. (a) Treasury officers are authorized to renew Pension Payment Orders without reference to the Accountant General in cases in which pensioner's portion is lost, worn or torn or the entries on the reverse of either the pensioner's or the disburser's portion are completely filled up. The renewed Pension Payment Orders shall bear the old number, date and facsimile of signature of the issuing officer. The old PPO, if available, shall be retained by the disbursing officer for three years and then destroyed. A note of the issue of the new Pension Payment Order shall be made in the remarks column of the Pension Payment Orders Register.

- (b) On the renewal of a Pension Payment Order, the portion of the original order containing the facsimile of the pensioner's signature or his thumb impression, as the case may be, and the copy of his/her photograph shall be cut off from the old and pasted on the renewed Pension Payment Order, before the latter is signed by the disbursing officer.
194. When a pensioner commutes part of the pension after drawing pension for some time, the authority from Accountant General should indicate commuted value and also reduced pension payable, otherwise, both portions of the Pension Payment Order must be returned without delay to the Accountant General who will issue a fresh Pension Payment Order authorizing payment of the reduced pension in future.
195. If the Pension Payment Order received from the Accountant General's office relates to a pensioner in whose favor a provisional Pension Payment Order has been issued, special care shall be taken to return both halves of the provisional Pension Payment Order together with the voucher for the first payment of final pension to the office of Accountant General in a registered cover in advance of the normal Treasury schedule of submitting usual accounts etc..

Register of Pension Payment Orders

196. The Treasury Officer's half of P.P.O. shall be sent to bank responsible for making payment of pension, the details of which shall be kept by the Treasury Officer. The disburser's portions of the Pensions Payment Orders shall be pasted in serial order in separate files, one for each class of pensions, such as service, political, etc. These files must be kept in the personal custody of the disbursing officer in such a manner that pensioners shall not have access thereto.
197. (a) The disbursing officer shall keep a register in **TR Form 27** of the Pension Payment Orders issued on his office, which will serve as an index to the files referred to in the above Rule. After seeing that a new order is correctly entered in this register, the disbursing officer shall put his initials in the column of 'Name of Pensioner', and draw a line in red ink across the page below the entry. The column of remarks will be left blank as long as the order of payment is in force. When both halves of the order are returned on account of death of pensioner or on application for transfer or otherwise which causes its removal permanently from the list of pensioners under his payment, the date and cause of return shall be entered under the disbursing officer's initials.
- (b) On the receipt of an intimation about the death of a pensioner, prompt action shall be taken to record the fact in the PPO Register and on the disburser's portion of the Pension Payment Order.
- (c) Pensions, which are not granted for life, but are subject to special conditions, e.g. when they are to cease on marriage or at a given age, or under other specified circumstances,
-

shall not be entered in the same register with other pensions, but shall be recorded in special registers to be kept for the purpose. All Pension Payment Orders of such pensions will bear the letter 'S' in addition to the number. Additional columns shall be opened in such registers to show clearly and precisely the special limitations and conditions attached to each pension of this category.

Sub-section IV - Manner of payment

Due Date

198. Pensions fixed at monthly rates are payable monthly on and after the first day of the following month, provided that when there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion thereof, pension for the broken part of the month at the original rate may be paid before the end of the month.

Provided further that if the first four days of a month are public holidays on which pensions are not disbursed at the Treasury or the public sector Bank as the case may be, the pension may be paid on the last working day before the holidays.

Payment of Claims

199. Save as hereinafter provided a pensioner must take payment in person after identification by comparison with the Pension Payment Order.
200. On receipt of a Pension Payment Order at an office of disbursement, the pensioner's portion shall be made over to the pensioner after proper identification when he appears to receive his pension for the first time. The specimen signature or the thumb impression, as the case may be of the pensioner shall be taken where necessary, in the space provided for the purpose in the disburser's portion of the Pension Payment Order.
201. A life certificate must accompany every claim which is not personally presented unless exempted in accordance with the Rules below. When payment is made on a life certificate, it can be made only for periods completed on or before the date of the certificate. The life certificate must be signed by a person authorized, under these rules, to sign such certificates. All gazetted government servants are authorized to sign life certificates for this purpose.
202. Personal appearance of pensioners at the Treasury is not necessary, even in the first occasion, when they draw their pensions through the Bankers who have executed bonds of indemnity with the Government and produce life certificates duly signed by persons authorized in accordance with these Rules, along with the first pension bill and subsequently after the expiry of each year.

203. A pensioner specially exempted by the orders of competent authority from personal appearance, a female pensioner not accustomed to appear in public or a pensioner, who is unable to appear in consequence of bodily illness or infirmity may receive his or her pension through a representative upon production of life certificate signed by a responsible government servant or by some other well-known and trustworthy person.

Note: Heads of Departments and Deputy Commissioners are empowered to exempt pensioners from personal appearance for the purpose of drawing pensions.

204. When a pensioner is specially exempted from personal appearance, the fact shall be noted by the disbursing officer on his Pension Payment Order. In all cases of nonappearance, a note shall be made on the Pension Payment Order of the form in which proof was given within each year of the pensioner's continued existence and the initials of the disbursing officer or of the officer verifying the fact shall be put against the note.

205. Pensions of insane persons may only be paid to their guardians appointed under the Indian Lunacy Act, 1912 (Act No.IV of 1912), or they may be paid to such persons as are appointed by the Government to draw them.

206. When a pensioner is a minor, or is for any other reason incapable of managing his own affairs [caused by Alzheimer's or dementia] and has no regularly appointed manager or guardian, or when no such manager or guardian is nominated by the sanctioning authority, the Deputy Commissioner may, on application by or on behalf of, the pensioner, and subject to such conditions as he may impose, declare any suitable person to be the manager or guardian for the purpose of receiving pension on behalf of the pensioner, and payments of pension may be made to such manager or guardian in the same way as to the original holder provided that sufficient proofs are forthcoming at the time of each payment of the original holder being alive and eligible to receive the pension for the period covered by the payment. Such declaration may at any time be revoked or altered at the discretion of the Deputy Commissioner.

Forms of Pension Bills and connected certificates

207. Save as hereinafter provided in this rule, claims for payment of pensions shall be presented on bills in **T.R. Form 28**, a copy of which will be supplied by the disbursing officer to each pensioner or his agent or representative. The bill must be duly receipted by the pensioner or by some other person authorized to give legal acquittance on his behalf. If the pensioner cannot sign his name, his thumb impression shall be taken on the bill. The pensioner's portion of the Pension Payment Order must invariably be presented with the bill.

208. Instead of requiring each individual pensioner to present separate bill in **T.R. Form 28**, the disbursing officer may, subject to such general or special instructions as the Accountant General may issue in this behalf, prepare a single bill in **T.R. Form 29** for all on account of each class of pensions. The receipt of each pensioner appearing personally shall be taken in the column provided for that purpose while individual receipts shall be appended to the bill in support of the payments made. If payment is made on the basis of a life certificate, a note should be made on the individual receipt of the name of the person actually receiving the money. The number of entry in the Bill shall be entered on all such documents.
209. When a pensioner draws his pension through an agent or representative the claim must be supported by the written authority of the pensioner to pay the pension to the agent or the representative nominated by him to receive payment on his behalf. In such cases the endorsement 'Received payment' must be signed by the pensioner and a separate receipt which need not be stamped shall be endorsed by the agent or the nominee as the case may be in token of having actually received the payment.
210. A declaration in **T.R. Form 30** shall be obtained half-yearly from female pensioners whose pension is terminable by their marriage or re-marriage, and shall be attached to the bills for pension paid for December and June.
211. A certificate of non-employment as printed on the forms of bills shall be obtained from all pensioners in receipt of service pensions. If a pensioner who is required to sign the certificate is reemployed either permanently or temporarily in a Government establishment, or in an establishment paid by the State Government or by a local fund, during the period for which pension is claimed, he must furnish the necessary particulars therein, and the disbursing officer shall ascertain and report whether the rules regarding such re-employment have been duly observed. In case a pensioner is permitted under the rules of the State Government to draw pension after re-employment, the certificate must be modified accordingly.
212. The following procedure shall be observed in drawing pensions through public sector Banks:
- (a) If the life certificate of the pensioner is given by such a recognized Bank it should not be necessary for the Bank to state why the pensioner is unable to appear.
 - (b) Payments of Pensions to clients of such recognized Banks may be made by transfer credit to their account

Checks to be applied by the Pension Disbursing Authority

213. A pensioner drawing pension for the first time shall be required to produce the copy of the order by which the sanction to his pension was communicated to him.

214. On the appearance of a pensioner claiming payment of pension, his personal marks shall be checked by the disbursing officer and the signature to the receipt shall be compared with the facsimile of the signature taken on the disburser's portion of the Pension Payment Order. If the pensioner cannot sign his name, his thumb impression on the receipt shall be compared with the original impression taken on the Order. In cases of doubt, payment may be made on the strength of resemblance between the Pensioner and his photograph where one is pasted on the disburser's portion of the PPO, pending final settlement of any question which may arise about identification marks, signature or finger impressions.
215. When a pensioner draws his pension through another person, the disbursing officer must take special precautions against fraudulent presentation of claims and satisfy himself of the existence of the pensioner and of the identity of the payee before any payment is ordered, and if he feels any suspicion, shall refer it to the pensioner before payment.
- Note:** In so far as the disbursing officer is concerned, the authority of a person to receive payment of pension on behalf of pensioner shall be deemed to remain unimpaired until its termination, the death of the pensioner or otherwise, becomes known to the disbursing officer.
216. In view of the special risk of fraud involved in the payment of pensions of women who do not appear in public, special care shall be taken in the identification of such pensioners. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, shall be attested by two or more persons of respectability in the town, village or block.

Record of payment

217. (a) Every payment must be entered on the reverse of both portions of the Pension Payment Order and attested by the signature of the disbursing officer. Further, when a pension is paid to pensioner for several months on the same date, it is essential that the date of payment in the Pension Payment Order should be written against each month for which the claim is paid, though here is no objection to the disbursing officer putting only one initial against several entries which may in such cases be joined by a bracket.

Payment of Commuted Pension

218. (a) The payment of the commuted value of a portion of a pension can be made upon the authority issued by the Accountant General or Director of Pension, only to and upon the receipt of the person legally entitled to receive it, and not otherwise.
- (b) In every order authorizing the payment of commuted value of a portion of a pension, the Accountant General / Director of Pension will specify the date from which the pension

may be paid at the old unreduced rate. If, however in any case, the commuted portion of the pension to which the pensioner was not entitled under this article has been paid to him before the receipt of the Accountant General's order authorizing the payment of the commuted value, the commuted portion so paid shall be deducted from the amount payable in commutation.

Gratuities

219. (a) Gratuities shall be paid on the authority received from the Accountant General / DoP, to whom the sanction is communicated by the sanctioning authority or by another Accountant General. The payee must be required to produce his personal copy of the letter of the Accountant General / DoP to the Treasury Officer authorizing payment of the gratuity and the disbursing officer shall record the fact of payment having been made on the copy of the order so produced.

(b) Gratuities may be paid only to, and upon the receipt from the persons legally entitled to receive them and not to, or upon the receipt from the head of the office or department in which the government servant formerly served.

(c) Provided that the payment of gratuities may be made, without personal-appearance of the former government servant, through an authorized agent; including a Bank, who shall be required to give the Government, separately in respect of each payment, a Bond of Indemnity, which shall be duly stamped, in the following form:

In consideration of our being authorized to draw the gratuity amounting to Rs. (number) (in words) payable to (Name of beneficiary) dated(date) issued by the Accountant General, we the (Name of Bank or Agent) hereby agree to refund to the State Government on demand, any overpayment that may be made to us on this account.

Sub-section V-Periodical identification of pensioners

General Rules

220. (a) On the first appearance of a pensioner on or after the first of April each year, the disbursing officer shall, except in the case of pensioners whose specimen signature are attached with the Pension Payment Order, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner shall then be identified from the particulars given in the disbursed portion of the Pension Payment Order or in the audit register, as the case may be. Identification shall also be made by an examination of the impressions given on the bill with those attached to the Pension Payment Order or by reference to the Pensioner's photograph where one is pasted on the

disburser's portion of the Pension Payment Order, if he cannot be identified by other means with absolute certainty.

(b) Except persons who have been gazetted government servants, persons who have been specially exempted by the Government on the ground that there can be no difficulty in future identification and pensioners who are required to send along with their pension application certified copies of photographs of passport size, only if they are literate enough to sign their names, all pensioners shall be liable to the operation of this Rule.

(c) *Purdahnashin* ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who grants the life certificate, or in case of illiterate pensioners who personally attend the paying office before the disbursing officer.

Note 1: Pensioners drawing pension of more than Rs.10000 per month are exempted from the operation of this rule, provided that their identity can be established otherwise to the satisfaction of the Treasury Officer.

Note 2: In cases where discrepancies are noticed in regard to thumb impressions or personal marks of pensioners which cannot be settled without reference to the authorities under whom the pensioners served - a course which would entail considerable delay and causes inconvenience to pensioners, disbursing officers should take special steps to ensure a proper identification, and when this is obtained the Treasury Officer should alter the record of the thumb impressions or personal marks and send an intimation to that effect to the Accountant General.

221. In all cases exempted from personal appearance, the disbursing officer must take special precautions to prevent impersonations and must at least once a year receive proof independent of that furnished by the life certificate of the continued existence of the pensioner. For this purpose, the disbursing officer shall, save in cases of exemptions from personal appearance allowed by orders of competent authority, require the personal attendance and due identification of all male pensioner who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may be alleged, he shall require proof thereof in addition to the proof submitted of the pensioner's existence. The disbursing officer is personally responsible for any payment wrongly made and in all cases of doubt, must consult the Accountant General.

Note 1: Aadhar authenticated Digital Life Certificate may be used by pensioners as life certificate.

Note 2: Whenever payment of pension is made on production of life certificate, an entry (say 'L.C.') should be made for the month of payment on the reverse of the Pension Payment Order. This will enable the disbursing officer to ascertain later at a glance the period for which the pensioner has not attended in person and to send out a call for his personal

attendance, which may conveniently be dispatched through the messenger sent by him to receive payment of pension in the month previous to that in which his presence is required.

Sub-section VI - Undrawn pensions and arrears

General

222. Unless the Government by general or special orders otherwise directs, a pension remaining undrawn for more than one year shall cease to be payable by the disbursing officer. If the pensioner afterwards appears, or a claim is presented on his behalf, the disbursing officer may make the payment, but the arrears cannot be paid without the previous sanction of the authority by whom the pension was sanctioned, to be obtained through the Accountant General / DoP, if

(i) the pension in arrears is to be paid for the first time; or

(ii) the amount in arrears exceeds Rs. 50,000.

Provided further that if the pension remains undrawn for one year in the case of a service pension, or six years in the case of a political pension, it cannot be paid without the authority of the Accountant General.

Note 1: If the suspension of payment is attributed to error or neglect by any government servant, the Accountant General may direct payment of the arrears on his own authority.

Note 2: In cases where the pension is sanctioned by the State Government, the payment of arrear pension under this Rule can be sanctioned by the Deputy Commissioner or the Heads of Departments.

223. A gratuity payment order shall remain in force for one year only and no such order shall be retained in a disbursing office and returned to issuing authority if payment has not been made on it within a year of its issue.

Death of Pensioners

224. (a) Subject to any rule or order made by the Government in this behalf, the payment of arrears of pension due in respect of a deceased pensioner shall be regulated by the following:

- Pension can be drawn for the day of a pensioner's death; the hour at which death takes place has no effect on the claim.
- On the death of a pensioner, payment of any arrears actually due, may be made to his heirs provided that they apply within one year of his death. They cannot be paid thereafter without the authority of the Accountant General.

Subject as provided in the preceding clauses, the provisions of Assam Financial Rules shall apply to payment of arrears of pensions due in respect of a deceased pensioner, as they apply to payment of arrears of pay and allowances due in respect of a deceased government servant.

(b) Any person claiming as the heir of a deceased pensioner shall be required to produce the pensioner's portion of the Pension Payment Order, or if no Pension Payment Order has been issued, the copy of the order in which the sanction to the pension was communicated to the pensioner or the heir.

(c) After payment of the arrears of pension, both portions of the Pension Payment Order shall be returned to the Accountant General with a report of the date of the death of the pensioner.

Reports to the Accountant General

225. (a) Bank shall furnish to Treasury Officer, every six months, a statement of cases of failure to draw pensions who in turn after noting the same in the Pension Index Register shall submit the same to the Accountant General (A&E) and Director of Pension as the case may be. The statement shall be prepared in two parts; the first part, showing the names of all pensioners who have not drawn their pensions for three years (for service pensions) or six years (for political pensions), mentioning the class of pensions; and the second part, showing the names of pensioners, other than those included in the first part, who have not drawn their pensions for more than one year. The reasons for non-drawl, if known, shall be stated against each name.

(b) The disburser's portions of the Pension Payment Orders of all pensioners whose names are included in part one of the above statement as also of the deceased pensioners where arrears of pensions due are not claimed within one year of the pensioner's death, shall be returned to the Accountant General along with the statement. The Disbursing Officer/Bank Manager shall sort out such cases by examining the file of Pension Payment Orders every month.

Section VI- Works Expenditure

General

226. The rules in this section shall apply to expenditure on special services connected with the construction, repair and maintenance of buildings, roads and other works of public utility, whether carried out by the Works Department or under special orders of the Government by other departments using or requiring such works.

227. (a) Expenditure on petty construction and repairs, executed by civil officers, is treated as contingent expenditure of the department incurring it, provided the amount does not exceed

limit specified by the Finance Department. Such limit shall apply to the amount of each individual estimate, whether it relates to the building or a group of buildings.

(b) 'Petty construction and repairs' implies petty repairs of fixtures, petty civil repairs (including seepage in rainy season), electrical wirings, replacement of broken glass in doors and windows etc. that may be required in the intervals between periodical repairs done by the Buildings Department.

(c) The administration of such building works as have not been transferred from the Buildings Department, can by mutual agreement, be executed by another department on behalf of the Buildings Department. The charges in connection with such works are debatable to the public works grants and the government servant of the civil department executing the work is to be treated as a public works disbursing officer.

(d) The Government may, by a general or special order, permit any Works Department, other than the Buildings Department, to maintain and repair its own buildings provided it has the technical capacity to do so.

Mode of obtaining funds

228. Funds required for works expenditure are drawn on cheques in accordance with the prescribed procedure.

Payment by cheques

229. In cases in which the disbursing officer is authorized to draw cheques on the Bank, all payments in respect of works expenditure shall be made by cheques. In drawing such cheques the disbursing Officers shall be guided by general rules laid down in Section 1 of this Chapter.

230. (a) Save as herein provided, no cheque shall be drawn until it is intended to be paid. The amounts due to contractors should be credited to their bank accounts.

(b) It is not permissible to draw cheques and deposit them in the departmental cash chests at the end of the year for the purpose of showing that full amount of the grant has been utilized.

Payments to labourers

231. (a) As a general rule and subject to such exceptions as may be authorized by departmental regulations, wages of labourers engaged departmentally shall be drawn on muster rolls in **T.R. Form 31** showing the names of the labourers, number of days they have worked and the amount due to each. The daily attendance and absence of labourers and fines, if any,

must be so recorded as to prevent any tampering with or unauthorized additions to the entries once made.

(b) The muster rolls are kept in **TR Form 31**. It is the initial record of the labour employed each day on a work and must be written up daily by the subordinate deputed for the purpose.

232. (a) The payment made on muster rolls must be made or witnessed by the government servant of the highest standing available in the disbursing office, who should certify to the payments individually or by groups. The amount paid on each date shall be noted in words as well as in figures at the foot of the muster roll.

Payments to work-charged establishment

233. Wages of members of work-charged establishment should be drawn and paid on **T.R. Form 32** 'Pay Bill of Work-Charged Establishment', which is a combined pay bill and acquittance roll form.
234. The names and claims of the entire work-charged establishment, including absentees, must be shown in detail in each bill. The names shall be grouped by works on which the men are employed and the drawing officer must certify that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned. Sanctions to the entertainment of the establishment shall be quoted in each case.
235. Deductions on account of fines, income-tax, etc. should be shown by special entries against the names concerned.

Payments to suppliers and contractors

236. Unless in any case the Government after consultation with the Accountant General directs otherwise, payments for a) all work done otherwise than by daily labour and b) all supplies shall be made on the basis of measurements recorded in measurement books kept for the purpose. Claims for such payments shall be prepared as far as possible by the claimants themselves in authorized forms of bills and vouchers. No payment other than an advance payment may be authorized unless a responsible officer has checked and accepted the correctness of the claim in respect of quantities and rates, the quality of the work/supplies and all the calculations. Subject to such general or special instructions as may be issued by the Government after consultation with the Accountant General, measurement books may be kept in such form and according to such methods as may be authorized by the departmental regulations.

Payments for works done through local bodies

237. When the maintenance of any government building or roads is entrusted to a local body, the payment made to it on this account shall be treated in the same way as a payment for work done by a contractor. If lump sum payments have been agreed upon, each payment must be supported by a certificate recorded by a responsible government servant that the work has been done in accordance with the conditions agreed upon.

Advances to contractors

238. Advances to contractors are as a rule prohibited and every endeavor should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however, permitted in the following cases:

- (a) Cases in which a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site. In such cases, advances may be sanctioned up to an amount not exceeding 75 per cent of the value (as assessed by themselves) of such materials, provided that a) they are of an imperishable nature and b) a formal agreement is entered into with the contractor. The contract should secure for the government a lien on the materials and provide safeguards against loss of materials due to the contractor postponing the execution of the work or due to shortage or misuse of the materials, and against the expense entailed for their proper watch and safe custody.
 - (b) Payment of such advances should be made only on the certificate of an officer, not below the rank of a sub-divisional officer of the Works Department, that a) the quantities of materials upon which the advances are made have actually been brought to site, b) the contractor has not previously received any advance on their security, and c) the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. The government servant granting such a certificate will be held personally responsible for any overpayment which may occur in consequence.
 - (c) Recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.
239. Secured advances may also be allowed on lump sum contracts on the same conditions, but in that case the following certificate needs to be recorded in addition to the certificate prescribed above:

Certified that the payment made in this Bill includes/does not include value of materials not exceeding Rs..... for which secured advances were allowed.

240. Cases in which, in the interest of work, it is absolutely necessary to make petty advances, advances up to Rs.10,000 may be allowed by a gazetted government servant or such other government servant as may be authorized in this behalf. In the Public Works Department, advances under this clause are usually sanctioned by the Sub-divisional Officer.
241. An advance payment for work actually done, pending payment against the final bill, may be made on the certificate of a responsible government servant, not below the rank of a Sub-divisional Officer of the Public Works Department, that not less than the quantity of work paid for has actually been done. The government servant granting such certificate will be held personally responsible for any overpayment which may occur in the work in consequence. Final payments may, however, in no case be made without detailed measurements.
242. Under exceptional circumstances advances, which are considered indispensable, may be authorized with the sanction of the Government, after taking necessary precautions for securing Government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

Bills and Vouchers

243. The authorized forms of bills and vouchers for making payments for works expenditure are the following:
- (a) First and Final Bill (**T.R. Form 33**): This form should be used for making payments both to contractors for work and to suppliers, when a single payment is made for a job or contract i.e. on its completion. A single form may be used for making payment to several payees, if they relate to the same work (or to the same head of account in the case of supplies) and are billed for at the same time.
 - (b) Running Account Bill (**T.R. Form 34**): This form is intended for contractors for work only. It should be used if (a) it is proposed to make an advance payment or (b) an on-account payment when an advance payment already made for the same work is outstanding.
 - (c) Running Account Bill (**T.R. Form 35**): This form is used both for contractors for work and for suppliers. It is intended to be used for works when only on-account payments are to be made. It is not to be used if a secured advance or an advance payment is to be made or if such an advance or advance payment in respect of the work is outstanding against the contractor. **T.R. Form 33** is the only form of Running Account Bill which is suited for transactions with suppliers.

Note: The form to be used on each occasion should be the one most suitable for the correct exhibition of the state of the contractor's running account, both before and after the

transaction, regardless of the form or forms which may have been used for any previous advance or payment.

- (d) **Running Account Bill for Lump Sum Contract (T.R. Form 36):** This form is intended for intermediate payments in respect of lump sum contracts, which may be made to the contractor in accordance with his contract. Rough measurement should be recorded in the note book of the government servant making the measurements for the inspection of the inspecting audit staff. No details of work done should be reproduced in the bill, but a reference should be given to the number and page of the note book in which rough measurements are recorded and the Measurement Book in which such measurements are recorded. The certificate of work done as provided on the form should be given by the gazette government servant in charge of the work or other government servant as may be authorized in this behalf. The certifying government servant will use his discretion in taking measurements in the most suitable manner for reasonably accurate results and insert the words 'rough measurement' in the first gap in the certificate.
- (e) **Final Bill for Lump Sum Contract (T.R. Form 37):** This form is intended for final payments made to a contractor in respect of lump sum contracts. The detail of additions and alterations alone should be given in the bill. For the rest, the certificate of completion of the work according to the prescribed specification signed by the gazetted government servant in charge of the work or other government servant as may be authorized in this behalf will be sufficient. As a further precaution, the contractor should be required to add to his acknowledgment, in his own handwriting, a statement that he has received the payment in full settlement of all demands.

Note: In the Public Works Department the certificate of completion should be signed by the Executive Engineer.

244. **Hand Receipt (T.R. Form 38):** This is a simple voucher intended to be used for all miscellaneous payments and advances for which none of the above special forms are suitable.
245. **Accounts of Petty Contractors (T.R. Form 39):** A consolidated monthly account of all petty contractors employed on the same work or a section of the work may sometimes be prepared in preference to a separate bill for each payee. The general adoption of this procedure is not permissible; but whenever it is desirable to adopt it, the T.R. Form 38 should be used. The following instructions should be observed strictly in addition to those printed on the form itself as foot notes:

- (a) This form is intended solely for on-account payments. It makes no provision for advances, advance payments, issues of materials, or any other recoverable payments to contractors and should not be used if any such transactions occur or are probable.
- (b) No contractors should be treated as a petty contractor if separate account in one of the Running Account Bills Forms is being maintained for him in connection with some other work.
- (c) If, after some time, the continued use of this form becomes inadmissible under clause (i) or (ii) above, the account should be removed from this form in the manner described below and thereafter the appropriate form of Running Account Bill should be used.
 - (i) In the Petty Contractor's Account a special entry should be made as under, immediately below the entries in columns 7, 13 and 14 against the line 'Grand Total'-Deduct up to date 'value of work done' and 'payment made' relating to the account of contractor (Rupees). Transferred from 'Petty Contractor's Account' to his personal ledger account.
 - (ii) When a Running Account Bill is prepared subsequently, the transferred figures of 'value of work done' and 'Payments made' should be incorporated there in the same way as if the transactions had from the very beginning been billed for on one of the Running Account Bill forms.

Section VII - Miscellaneous Payments

Refunds of Revenue

- 246. Refunds of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority. On no account a refund may be drawn on the receipt of a departmental officer and lodged in a deposit account pending demand.
- 247. Every refund shall be noted against the original credit in the departmental accounts or such other documents in which the money received are entered in detail and a certificate of such having been made must be given in all vouchers for refunds.
- 248. Except as hereinafter provided, or unless some other form has been prescribed by departmental regulations for any particular class of refunds, bills for drawing money from the Treasury on account of refunds of revenue shall be prepared in **T.R. Form 40**. The government servant who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at the foot, while the Treasury Officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

249. In cases where the value of stamps returned to the Treasury is refunded in cash, a note should be made in the voucher indicating the particular Treasury plus and minus memorandum in which the returned stamps have been accounted for.
250. Refunds of revenue can be allowed only on the basis of sanction by authorities competent to sanction refunds of revenue. The sanction may either be given on the refund voucher itself, or quoted in it and certified copy attached when such orders are not separately communicated to the Accountant General.
251. Unless otherwise provided by any law or rule or departmental regulation, an order for refund of the revenue shall remain in force for a period of three months only from the date on which it was issued, and no payment shall be made on its authority thereafter, unless it is first got revalidated by the sanctioning authority.

Grants-in-aid, contribution, etc.

252. The terms grants in-aid, contribution, etc. include grants to local or autonomous bodies, quasi-government agencies, religious, charitable or educational institutions; stipends, scholarships, dress, cycles etc. given to students as incentive; contributions to public exhibitions and fairs, expenditure from the discretionary grants placed at the disposal of the Governor, the Ministers, Commissioners of Divisions and Deputy Commissioners, and compensations to government servants for accidental losses, etc.
253. Save as hereinafter provided, bills for grants-in-aid with object head 31 (salary), 32 (non-salary) and 35(Assets creation), contribution, etc. shall be presented against the allotment in **TR Form 41**. Grants in aid, contribution etc. sanctioned by the Government shall not be disbursed at the Treasury except under the authority of the competent sanctioning authority, who should issue the sanction order after and only after taking utilization certificate of pending withdrawn amount in the year before the previous financial year from the drawing and disbursing officer. The sanction order must have the name of drawing officer and the treasury. It should also contain the details of previous year's sanctions order and date, sanctioned amount and received utilization certificate letter number with amount.

Details of withdrawn amount in the year before Previous Financial Year should be given conspicuously in the sanction letter as follows-

Sanction Order No.	Withdrawn Amount	Amount of Received Utilization Certificate
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254. (a) The grants-in-aid bill shall be prepared under the supervision of the sanctioning authority, countersigned by him or by the officer authorized by him in the sanction order

and drawn by a drawing and disbursing officer authorized in this behalf, and shall be duly received by the grantee along with a certificate to the effect that conditions for such grants-in-aid have been fulfilled. The orders sanctioning the payment must also be quoted in the bill.

255. Save as hereinafter provided, bills for grants-in-aid, contribution, etc., shall be presented in **T.R. Form 41**. The grants-in-aid bill shall be prepared under the supervision of the sanctioning authority and drawer by a drawing and disbursing officer authorized in this behalf, and shall be duly received by the grantee along with a certificate to the effect that conditions for such grants-in-aid have been fulfilled. The orders sanctioning the payment must also be quoted in the bill.
256. To prevent fraudulent withdrawal or double payment, the sanctioning authority must maintain a register containing list of sanction orders in serialized number demand wise of all the Grants-in-aids and given to different organizations and send copy of the government order sanctioning grants to the concerned Treasury Officer, who will keep it in a guard file. Accountant General / Treasury Officer shall consult his copy of the sanction order as soon as the claim is preferred. The payment should be noted conspicuously on the body of the sanction order. To enable the Treasury Officer to verify the genuineness of the signature on the sanction order, the sanctioning authority shall send his specimen signature to the Treasury Officer concerned, if the same is not already available in the Treasury, in the manner as laid down in Rule 82 above. The Treasury Officer shall compare the signature on the government order sanctioning the payment with the specimen signature of the sanctioning authority before payment order on the relevant bill is signed by him and take a pre-receipt from the grantee agency. The Treasury Officer shall refuse payment of such bills which do not conform to the above requirements. The sanctioning authority shall obtain the utilization certificate and audited account from the grantee agency/institution and send it to Accountant General.
257. Bills for Scholarships and Stipends, Dress, Cycles etc. given to students as incentives should be drawn on **T.R. Form 42** and should be paid into the bank accounts of the beneficiaries / students; it should be further supported by the following certificates:

‘Certified that the student/students for whom claim made for has/have been borne and is/are expected to be borne on the rolls during the period to which the claim relates and that necessary recovery of over drawl of amounts due to the absence of student/students

during the preceding quarter has been made in this bill where necessary. Further certified that scholarships drawn in previous months have been disbursed.'

258. If any conditions are attached to the payment of scholarship or stipends the bill must bear a certificate of the countersigning government servant that he is satisfied that the prescribed conditions have been fulfilled.

All social security schemes wherein the state grants money/aid to disadvantaged persons or families shall be considered as Grants-in-Aid; and shall be drawn on **T.R. form 41** and paid into the beneficiaries' bank accounts. They must be accounted for in the manner as provided in Rule 256.

Discretionary Grants

259. The disbursements out of discretionary grants are subject to the same general conditions as are applicable to other expenditures of public money.
260. Compensation to government servants for accidental losses etc. Due to effects of floods, cyclone, earthquake or otherwise, may be drawn in TR 41.

Compensation for Land

261. The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated under the Land Acquisition Act 1894 (Act No.I of 1894).

Government servants who are specially employed for the work, being invested with the power of a Deputy Commissioner under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works Disbursers and are supplied with funds in the manner prescribed for the works outlay of Public Works Officers, vide rules below;

Note: Government may authorize any Land Acquisition Officer to make payments to beneficiaries bank account by cheques on the Bank through the Treasury provided no inconveniences is caused to the payee in consequence of the property being situated at a distance from the Bank and the Treasury.

262. (1) When the land is taken up by a District Officer or other Civil Officer, not specially employed for the work, such District Officer or Civil Officer is not a Public Works Disburser, but draws money for payment due under his award from the Treasury. In such a case he should obtain from the Treasury at the end of the month a list of bills drawn by him, showing (1) number of vouchers, (2) date of payment, (3) nature of the bill, and (4) amount of the bill.

(2) In making the payments due under the award, the Deputy Commissioner shall take from each person to whom payment is made a receipt in form C, Appendix 7 of Assam

Financial Rules, containing a reference to the particular entry in the awards showing the amount due to the payee. In the case of payment to a number of persons under a single award an acquittance roll in Form CC, of Appendix 7, Assam Financial Rules, may be substituted for separate receipts in Form C, the receipt will be the Treasury Officers vouchers for the payments.

(3) The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Deputy Commissioner, or other Government servant assessing compensation. The Deputy Commissioner may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the treasury to the payee, altering the words 'Paid in my presence in cash/by cheque' to 'Pay'; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance and after making the payments forward the receipts of the payees to the Treasury Officer in adjustments 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 return, should send weekly an advice of orders paid.

Public Debt

263. When, under the terms of a loan notification issued by the Government, subscriptions to any new loan are receivable at the Treasury, the procedure to be observed by the Treasury Officer in receiving such subscriptions and crediting them into the Public Account shall be regulated by the relevant provisions of the Government Securities Manual and by such supplementary instructions as may be issued from time to time.
264. The procedure to be followed by the Treasury Officers and the Public Debt Offices in making payments in respect of the principal of any loan when it falls due or with regard to the payment of interest on different forms of Government Securities shall also be governed by the relevant provisions of the Government Securities Manual and by such supplementary instructions as may be issued from time to time.
265. (a) The procedure to be followed in respect of Public Debt Bonds shall be governed by the relevant provisions of the Public Debt Act, 1944 (Act No.18 of 1944) and the rules framed by the Central Government there under.
- (b) Ways and Means advances given by the bank to the Government shall be administered as per the rules formed in this regard by the bank.

266. Government Promissory Notes, on which interest may be due, shall be presented to the Treasury Officer, who having made the necessary examination and record, shall give the holder an order on the Bank in the following form:

Pay to (payee's particulars) Rupees (amount), being interest due on Government Promissory Note No. of for Rupees (amount).

267. Holders of maturing Government Securities shall be allowed to lodge at the treasuries the maturing Government Securities full three weeks ahead of the actual date on which the payment is due, to enable the Treasury Officer to make payment of the discharge value of the Security without delay.

Payment to the Reserve Bank

268. Bills for sums payable to the Reserve Bank e.g. bills in connection with flotation of new loans, management of public debt, etc., shall be countersigned by a government servant of the Finance Department before they are paid.

Commissions and Committees

269. The procedure to be observed by Commissions and Committees of the Government in drawing moneys for their expenditure shall be governed by the orders issued in each case.

Inter-departmental transfers

270. The cost of supplies made, work done or services rendered by one department of the Government to another shall be settled as interdepartmental transfers through cheques, bank drafts or transfer credit as the case may be. The withdrawal of such amount from the Treasury should be made in **T.R. Form 43**. It shall be the responsibility of the receiving government servant or the department to maintain and submit its accounts in accordance with the prescribed procedure.

Section VIII-Rules Applicable to Particular Departments

Sub Section - I - Public Works Department

Applicability

271. (a) The rules in this section apply primarily to officers of the Public Works Department in relation to their transactions with treasuries. They are equally applicable to Special Land Acquisition Officers and other government servants not belonging to the Public Works Department who may be authorized to incur expenditure against the grant for public works.

(b) When a government servant of another Civil Department is authorized to incur charges against the grant for 'Public Works', he will do so as a public works disburser in accordance with the rules in this chapter.

Drawings from Treasury

272. Funds may be supplied to government servants of the Public Works Department in two ways:
- (a) By means of bills for pay, travelling allowance and contingent expenditure;
 - (b) By means of cheques for works and works related expenditure.
273. Establishment and contingent bills presented by a Public Works Office shall be honored by the Treasury only if such office has been placed in account with that Treasury by the written authority of the Finance Department under intimation to the Accountant General.

Note: The provisions of this Chapter apply to the bills drawn by public works officers in the same way as they apply to bills drawn by government servants of other civil departments.

Cheques

274. (a) Officers of the Public Works Department are authorized to draw funds by bills as well as by cheques. The Bills and the Cheques shall be encashed at the Bank only on payment orders endorsed thereupon by the Treasury Officer.

Pass Book

275. (a) The amount of each cheque paid must be recorded in a passbook or list of cheques cashed in **T.R. Form 44**, which will remain with the Divisional Officer and shall be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid, the details being taken from the Bank's daily sheets.
- (b) The Divisional Officer should send his pass book to be verified by the Treasury Officer at least once every month.
- (c) Treasury Officers should invariably scrutinize in this pass book, the book number as well as the individual cheque number and the distinguishing initial, if any, for each cheque encashed.

Monthly Settlement

276. The Treasury Officer shall arrange to have a monthly settlement very early in the month with the Divisional Officer. He should have the pass book verified in respect of cheques cashed during the previous month, and also return, after signature, the consolidated receipt sent to him by the Divisional Officer for all the remittances sent by him and his

subordinates during that month. He shall also furnish the Divisional Officer with certificate of total issues as follows:

'I hereby certify that the total issues made from this Treasury on cheques/ Remittance drawn/ paid against the account of (designation), Officer in charge (name of Division) during (period), amounted to (Rs (figure)(in words)).'

Return of Forms supplied

277. The Treasury Officer shall send quarterly to each Divisional Officer a statement showing the numbers and dates of all Public Works cheque books and receipt books issued on requisition received from the Divisional Officer and each of his sub-divisional officers.

Supplemental

278. Subject to the general provisions of this section, supplementary instructions for the guidance of the departmental officers may be laid down by departmental regulations.

Sub Section II - Forest Department

Introductory

279. The rules in this section are intended primarily for the guidance of Forest Officers in their dealings with the Treasuries. They are also applicable to any other government servant not belonging to the Forest Department, who may be authorized to incur expenditure against forest grants.
280. (a) Government servants in charge of Forest Divisions are authorized to obtain funds required for departmental disbursements by drawing both bills and cheques on the Treasury with which they have been placed in account by the Finance Department.
- (b) When government servants of other civil departments are authorized to incur charges on account of the Forest Department, they will also do so as Forest disbursers, that is, they can obtain funds from the Treasury for such expenditure only under rules applicable to the officers of the Forest Department.
281. (a) As mentioned above, officers of the Forest Department reauthorized to draw funds by Bills as well as by Cheques. Bills and Cheques shall be encashed at the Bank only on payment orders endorsed thereon by the Treasury Officer.
- (b) Cheques drawn by government servant holding charge of a Forest range or sub-division may be paid up to the limits fixed by the head of the department. Cheques drawn by the Divisional Officers themselves will be encashed without any limitation, if otherwise in order.

Explanation: The Treasury Officer may encash, against the drawing account of a Divisional Officer, a cheque drawn by a government servant holding charge of a forest range or subdivision, provided he has received from the Conservator instructions to that effect in writing. Such instructions must empower the government servant personally and may specify the extent to which he may draw. Such officer must not use the same cheque book as the Divisional Officer.

(c) For petty disbursement of the Forest Department, lump sum amounts may be drawn from the Treasury. Only the minimum cash required should be drawn, and if it is found at any time that the balance in hand is larger than required, the surplus should be refunded to the Treasury.

282. The Divisional Forest Officer of a non-territorial division when on tour within the territorial jurisdiction of another Divisional Forest Officer may obtain cash for the payment of travelling allowances and pay bills of such officers and staff of his division as may be touring in the said territorial division, as well as contingent expenditure from the Divisional Forest Officer in whose jurisdiction they are touring. The amount will be paid on written request of the touring Divisional Forest Officer and will be adjusted in the accounts of the Divisions concerned by interdivisional transfer.

Forest Department Establishment

283. The general rules regarding the preparation of pay, travelling allowance and contingent bills of a public works department shall also apply to this department. The Treasury Officer shall arrange to have monthly settlement similar to Public Works (Rule - 276) very early in the month with the Divisional Forest Officer.
284. Pay and travelling allowance due to a government servant on his transfer to another circle or division, and not paid on his departure, should be paid from and charged against the appropriation of the division to which he has been transferred.
285. The leave salary of gazetted government servants of the department on leave at a place where there is no Forest Disbursing Officer may be drawn from the Treasury on presentation of bills in the same way as gazetted government servants of other civil departments..

Sub Section III - Secretary to the Governor **Contract allowance**

286. Funds required to meet disbursements on account of expenditure from the contract allowance of the Governor are drawn on a simple receipt in **T.R. Form 45**. Secretary to the Governor furnishes to the Accountant General a monthly statement showing details of expenditure on account of these charges in **T.R. Form 46**. Charges on account of the tour expenses of the Governor are drawn by the Secretary to the Governor in fully vouched

contingent bills in **T.R. Form 22**. He also draws the amount for meeting expenses on entertainment of official guests staying at Raj Bhawan every month from the Treasury by presenting contingent bills under the head '2070-General Administration-Government Hospitality Organization-Hospitality charges of the Governor-Charged'.

CHAPTER 5 - Loans and Advances

Section I- General Introductory

287. The rules in this chapter shall apply to loans and advances of different classes, which are granted by the Government under the heads 'Loans and Advances by the State Government' and 'Advances Repayable' except in so far as they are governed by any special rules contained in other parts of these rules or in any departmental regulations.

Mode of Drawing and Repayment

288 A bill on which a loan or advance is drawn must quote the authority sanctioning such loan or advance. Subject to the provisions of Section II of this Chapter, a Treasury Officer may authorize payment of a loan or advance only if the bill has been signed or countersigned by the competent authority, or if the sanction has been specially communicated to him. In the case of loans and advances requiring sanction of the government, no part of such a loans or advances can be disbursed except under the orders of the Accountant General, unless in any case the state government issue an express order addressed to the Treasury Officer, to make the payment **64**.

289. Except as otherwise provided in Section II of this chapter, loans and advances such as advances for the purchase of motor vehicles and house building advances may be drawn in **T.R. Form 47** and other miscellaneous loans in **T.R. Form 48**. Temporary advances from General Provident Fund should however be drawn on the form prescribed in relevant rules.

290. (a) The repayment of loan or advance shall be made through bill or challan as the case may be. The original TV No. and date on which the amount of advance was drawn should invariably be quoted in the bills as well as challans. Before presenting the bill or challan to the Bank, the classification and rate of payment shall be authenticated by the departmental officer concerned.

(b) When the repayment is made by deduction from the amount of a claim against the Government, the bill for such a claim must state the original date and amount of the loan or advance or otherwise give sufficient particulars for its identification.

291. If the amount repaid includes interest as well as principal, the interest must be specified separately. If the repayment is a fixed periodical amount, including both interest and principal, the orders fixing such amounts must be quoted.

Section II - Special Rules applicable to different classes of loans and advances

Loans to Municipalities, Local Bodies etc.

292. Unless in any case the Government directs otherwise, the issue of loans shall be governed by the following rules:
- (a) Every loan granted to a Municipality or any other quasi-public body or person will be recorded in the books of the Accountant-General.
 - (b) The Accountant-General, before furnishing the statement mentioned in the preceding clause, will ascertain that the municipality or other party responsible for the loan has assented to the arrangement, or that it is distinctly stated by the Government among the terms of the loan.
293. (a) No department or officer may incur any expenditure or any liabilities against a sanctioned loan, unless a statement in writing is first obtained from the Accountant General that the amount is available out of such loan and that it has been placed by him in a separate account so as to be available for the proposed expenditure.
- (b) Funds spent under the clause above shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department or officer.

Revenue Advances

294. The following special procedure is prescribed for the drawing of revenue advances which include takavi advances, advances under the Land Improvement Acts, advances for Survey-Settlement operations and any other advances which Revenue Officers are allowed or directed to make under the provisions of any law or under special orders of the Government for the time being in force.

Note: Takavi work advances for expenditure on takavi works executed through the Public Works Department are regulated by departmental rules. Save where the estimated cost of such works is recovered in the Public Works Department, recoveries of such advances will be made by the Deputy Commissioner in the same way as arrears of land revenue.

295. Advances may be issued from the Treasury upon orders signed or countersigned by the Deputy Commissioner, or another duly authorized government servant. Neither the Treasury Officer nor the Accountant-General will be responsible for taking further cognizance of each individual transaction after payment by a Treasury beyond keeping a separate Plus and Minus memorandum for each government servant who authorizes the advance in accordance with the directions contained in the Accounting Rules for Treasury

Officers, 1992. For all further accounts and supervision, the departmental authorities shall be responsible.

296. (a) The revenue advances may be paid either direct to the parties/ payees bank account concerned on their duly stamped receipts, or be drawn in lump-sums on Abstract Bills in **T.R. Form 25** to be given to government servants for further disbursement of such advances.

(b) In the former case, the payments in the Treasury account must be supported either by actual payees' receipts, or where these are required by the departmental officer, by a certificate from the Deputy Commissioner or other duly authorized government servant to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the departmental office.

In the latter case, the following safeguards shall be adopted:

No government servant disbursing these advances should be allowed to draw a second advance without producing a Detailed Bill to account for the amounts already disbursed from the last advance, any balance left being refunded into the Treasury. In no case should the submission of the detailed bill be delayed beyond the end of the second month following that in which the advance was drawn from the Treasury.

Disbursing officers should take the receipts of the payees on the spot and certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

Payees' receipts need not be sent with the Detailed Bill and their names need not be shown in it.

The Detailed Bill should be forwarded to the Accountant-General in support of the debit appearing in Treasury account. The Detailed Bills should be submitted in T.R. Form 26, which should be prominently marked on top 'Not payable at the Treasury'.

The Deputy Commissioner or the Head of the Department concerned should prescribe a money limit for the amount which can be drawn on abstract bills by each government servant with due regard to the circumstances of each case.

297. It shall be the duty of every Drawing and Disbursing Officer to see that the debits and credits made to his account by the Treasury should correspond with those entered in his own register and with the returns being submitted for each month. He shall obtain from the Treasury a copy of the relevant plus and minus memorandum and take necessary steps for the removal of differences between the two sets of accounts, if any. Special care should be taken while paying recoveries into the Treasury, that the amount of interest and principal

recovered has been separately and distinctly credited, as the former must not and the latter must be credited in the plus and minus memorandum.

Departmental Advances

298. Advances granted for departmental purposes may be drawn in **T.R. Form 58** on the responsibility and receipt of the Drawing and Disbursing Officer to whom they are sanctioned, subject to adjustment being made by submission of detailed bills supported either by vouchers or by refund.
299. In case of advances for departmental expenditure which are ultimately recoverable from private owners or other parties, the duty of maintaining detailed accounts of such advances or of watching their recoveries and of supervision etc. shall rest with the departmental authorities concerned. The Treasury Officer shall be responsible only for maintaining a plus and minus memorandum in accordance with the directions contained in the Accounting Rules for Treasuries, 1992.
300. The procedure prescribed for departmental advances and their adjustment is same as that prescribed for revenue advances except for the time limit which shall be twelve months from drawl. No departmental advance shall be given to the same DDO for the same purpose unless the previous advance has been adjusted as per the procedure mentioned above.

Advances under special laws

301. Advances under this head will be regulated in accordance with the provisions of the relevant Acts and Rules framed thereunder, or by such orders, general or special, as may be issued by the Government in this behalf.

Advances to Government Servants on personal account

302. (a) These advances may be drawn on ordinary pay or travelling allowance bill forms, or on **T.R. Form 48** as the case may be. The names of government servants with their designations and the amounts of advances sanctioned for each should be clearly indicated in the form used.
- (b) A personal advance to a government servant may be repaid either in cash or by deduction from his pay or travelling allowance bill as required by the rules or orders applicable in each case. The recoveries of advances through pay bills should be supported by schedules of advance recoveries in **T.R. Form 49**, separate schedules being attached for each type of advance.

Other loans and advances

303. Subject to the general provisions mentioned in Section I of this chapter, loans or advances not falling under any of the separate classes specified in this section may be drawn and repaid in accordance with such general or special order as the Government may issue in each case.

CHAPTER 6 - Deposit Accounts

Section I - Introductory

Classification

304. Moneys received at the Treasury for deposit in the Public Account forming part of the Government Account shall be broadly classified under suitable Heads of account appearing under two broad categories of 'Deposits bearing interest' and 'Deposits not bearing interest' under Sector K – 'Deposits and Advances' of the Public Account part of the Government Account.
305. Separate registers must be kept for each class of deposits in accordance with the direction contained in this behalf in the Accounting Rules for Treasuries, 1992 or under special instructions of the Finance Department.
306. Unless there is anything repugnant in the subject or context, the relevant provisions of this chapter shall apply to deposit transactions of the Public Works and Forest Departments, except that they may vary or be supplemented by departmental regulations.

Section II - General rules and limitations

307. No money shall be received for deposit in the Public Account unless they, by virtue of any statutory provision or of any general or special orders of the Government, are required to be held in the custody of the Government. Subject as aforesaid, it is the duty of the Treasury Officer to see that, save as expressly otherwise provided by these rules, no money is credited as deposit except under the formal order of a court or other competent authority.
308. The treatment of the following items as deposits is prohibited:
- (a) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or for any other reason.
 - (b) No fines should be placed in deposit on the ground that appeal is pending. They should be credited at once to the Government, and refunded, if necessary, on order of the appellate court. But compensation fines (including costs in criminal cases) due to an injured party may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.
 - (c) As provided in rules above, no refunds, whether of stamps or of other receipts, can be drawn to be lodged in deposit pending demand by the payee.
 - (d) The Police department should have no deposits except security and earnest money deposits, which should be paid into the Bank as revenue deposits;

- (e) No jewels or other property received for custody and restoration in kind may be brought on the deposit account, though the value is stated in money.
- (f) Government promissory notes or other security deposits (not being cash) received from contractors or other parties must, on no account be credited as deposits.
- (g) The net sale proceeds of unclaimed impounded cattle maybe kept in deposits for three months, and if no claim be made within that time, are to be credited to the proper account.
- (h) The sale proceeds of unclaimed property under Section 26 of the Indian Police Act, 1861 (Act No.V of 1861) are not to be placed in deposit at all; the property itself is to be kept for six months and money realized by sales should at once be placed at the disposal of the Government (under Section 27 of the above Act) and should be taken to the credit of the appropriate receipt head concerned.
- (i) Exception to the above rule shall however be made in case of property left by persons dying intestate and without heirs; which civil courts will secure and hold for certain periods in accordance with the local law.
- (j) Unclaimed property found by, or delivered to a police officer should be made over to the Magistrate; proceeds of sales of such properties, if so ordered by the Magistrate shall credited to the Government account.

Section III - Revenue Deposits

Receipts

309. (a) All deposits must be separately paid into the Bank with challans/System Generated Challans or other documents setting forth all the particulars necessary for the entries to be made in the Register of Deposits.
- (b) Each item of receipt must be recorded in the register of receipts and each entry must be checked and initialed by the Treasury Officer in accordance with the directions contained in this behalf in the Accounting Rules for Treasuries, 1992.
- (c) In respect of earnest money deposits made by intending bidders, which are creditable as security deposits under Major Head 8443- Civil Deposit, no previous authority of the departmental officer is necessary, but the depositor must state the designation of the government servant in whose favor he makes the deposit and that designation must be stated on the challan for crediting in the government account.

Earnest money or other security deposits paid into the Bank by contractors are treated as revenue deposits. These deposits should also appear in the accounts of the departments concerned.

Repayments

310. (a) Repayment of deposits can be made on demand to the person entitled to receive them after production of an order in **T.R. Form 50** from the authority who ordered the acceptance of deposit along with the original copy of the challan.

(b) The authority ordering repayment shall enter the name of the payee, his Bank Account and amount ordered for repayment, after the words 'Passed for payment'.

(c) Save as provided in **Rule 311** below, a person claiming refund of a deposit shall present to the Treasury a bill duly passed for payment along with repayment order through the Drawing and Disbursing Officer concerned. The authority ordering repayment shall enter the name of the payee after the words 'Passed for payment' as a precaution against fraud.

(d) The Treasury Officer shall compare the refund order with the entry in the register of receipts, and if the balance is sufficient, shall make payment after recording his initials both in the register of repayments and in that of receipts, noting down the date and amount of the repayment. If balance at credit of the particular item is not sufficient, the Treasury Officer shall endorse this fact on the order and return the bill to the person presenting it.

A deposit repayment voucher must in no case be prepared at the Treasury as **T.R. Form 50** is itself a voucher for the same.

(f) In case in which the original deposit receipt is lost, certificate of deposit may be granted by the DDO/Departmental Officer and earnest money deposit may be refunded under the sanction order of the DDO in whose favor the deposit was made. The Treasury Officer will honor it after due verification of the receipt of said deposit in Treasury Records.

311. (a) Earnest money or security deposit cannot be refunded except under a specific sanction order of the Deposit Administrator or the Departmental Officer to do so. While honoring the refund claim the Treasury Officer should endorse upon the original deposit receipt available in the Treasury records about its repayment.

(b) If the Deposit Administrator or the Departmental Officer desires that an item of earnest money or security deposit, instead of being refunded, shall be credited to Government Account, he shall return the original copy of the Challan under which the deposit was made along with a bill for transfer credit, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

312. Unless it be otherwise provided by any law, or rule or order issued by a competent authority, a deposit repayment order shall remain in force for a period of three months from the date on which it was issued, after which no payment can be made on its authority unless it is revalidated.

Lapsed Deposit

313. At the close of 31st day of March every year all deposits unclaimed for more than three complete account years shall be credited to the Government. For the purpose of this rule, the age of a repayable item or of a balance of it is to be reckoned as dating from the time when the item or the balance, as the case may be, became first repayable.

Note: Of deposits and balances thus lapsing, the Treasury Officer shall submit to the Accountant General immediately after 31st March, a lapsed deposit statement prepared in accordance with the directions contained in the Accounting Rules for Treasuries, 1992. In preparing the statement the items should be entered in chronological order and separate totals should be given for deposits relating to different years.

314. The lapsed deposits may be repaid on the basis of sanction of the deposit administrator. The Treasury Officer, shall, before authorizing refund in such cases, ascertain that the item was really received and is traceable in his records, was carried to the credit of the Government as lapsed and was not paid previously, and that the claimant's identity and the title to the money are certified by the officer who signed the application for refund. The bill for refund of lapsed deposit should be accompanied by the original challan of deposit.

315. (a) The application for such repayment shall be made in **T.R. Form 51**. There must be a separate application for deposits repayable to each person and it shall be issued as the bill on which the payment is to be made at the Treasury.

(b) The repayment of a lapsed deposit shall be recorded in the appropriate deposit register of receipt so as to guard against second payment. If the repayment is made after the register of receipts has been destroyed, the responsibility for verifying the claimant's title to refund shall devolve on the authority who signs the application in **T.R. Form 51**.

(c) The amount of a lapsed deposit refunded shall appear in the Treasury accounts as a miscellaneous refund and not as repayment of a deposit.

Section IV – Court Deposits

Receipts and Repayments

316. Subject as hereinafter provided, the provisions relating to receipt and repayment as made herein before, shall apply in relation to civil and criminal court's deposits, with such adaptation and modification as may be authorized by the Chief Judicial Authority concerned, after consultation with the Finance Department and the Accountant-General.

Section V - Personal Deposits

General

317. Personal Deposits are of the nature of a banking deposit account, the receipts and payments of which are recorded in personal ledgers. The Personal Deposit Accounts shall generally be authorized in the case of:
- (a) appointment of an Administrator for the purpose of administering moneys tendered by or on behalf of Wards' and attached estates and estates under Government management;
 - (b) moneys tendered by Government officers in their official capacity from funds of organizations aided and/or financed by the Government ;
 - (c) certain regulatory activities of the Government for which receipts are realized and credited to a Fund or Account under the provision of an Act to be utilized towards expenditure thereunder and no outgo from the Consolidated Fund is involved in such operation; and
 - (d) creation of a Personal Deposit Account as required by a law or rules having the force of law and certain liabilities devolve on the Government out of the special enactment.
318. No personal deposit accounts shall be opened at the Treasury without the written authorization of the Finance Department and Accountant General subject to the conditions that the opening of such account .is absolutely necessary;
- (a) such account shall be opened Administrator-wise and scheme wise and
 - (b) shall not be omnibus;
 - (c) the Treasury Officer and the Administrator shall maintain subsidiary accounts which shall exhibit the name of treasury party to whom the payment has been made, cheque number and date, amount, purpose of the payment, etc. The scheme shall be indicated on the cheque issued by the Administrator;
 - (d) no amount shall be transferred from this account to the bank Account or to any other P.L. Account by the Administrator.
- On being satisfied that the detailed accounts of money to be held in such Personal Deposit accounts shall be properly maintained and shall be subject to audit, such permission shall be granted by the Finance Department and authorized by the Accountant-General.
319. No personal deposit accounts shall be opened at the Treasury without the concurrence of the Finance Department and authorised by the Accountant General. The Treasury Officer shall issue a cheque book to each deposit administrator in accordance with the prescribed procedure in Rule 99.
- 320 (a) Whenever under a special order a Personal Deposit Account is opened in the name of a particular Government official for operation of transactions in respect of several schemes/projects, the Administrator shall maintain detailed account of the scheme / projects for which it has been opened. The Treasury Officer shall also maintain subsidiary Ledger scheme-wise and no drawal in excess of the balance of a particular scheme shall be allowed.

(b) Subject to the provisions under Rule 317, the Government in consultation with the Accountant-General, may authorise to tender money as Personal Deposit at the treasury on behalf of any Quasi Government Organisation, non-Government Educational Institution, autonomous bodies, Corporation, etc. The fund to such account, if provided by the Government either by Grants-in-aid/Subsidy/Loan, the same shall be maintained for specific purpose for which the fund has been provided.

321. Every Personal Deposit Account so authorized to be opened in the treasury by the competent authority shall form a part of the Government Account and be exhibited in the Public Account part thereof under the appropriate Head of account. Balances in such Personal Deposit Account, except in cases of PDA/PLA under Rule 325(1), Criminal Court / Civil Court and Rent Controller, do not lapse to Government, even if outstanding for more than three complete account years.

Receipts and Repayments

322. Money tendered as personal deposit may be received at the Treasury from the administrators of the deposits accounts without specification of the details of the items. In case such money is received as transfer credit for a work or service of inter-departmental nature, **T.R. Form 43** would be used in accordance with the procedure prescribed in Rule 270 above.
323. Unless in any case the Government otherwise directs, withdrawals will be allowed only on cheques signed by the responsible administrator of the deposit account concerned. Payments in the Treasury accounts would thus be supported by the original paid cheques. Withdrawals shall on no account be allowed to exceed the balance at credit in the deposit account by the deposit administrator.
324. The deposit administrator shall submit such periodical accounts and returns, as may be prescribed, along with the relevant vouchers, to the Accountant General through the Treasury Officer concerned. The deposit account should also be reconciled periodically in the manner prescribed in Rule 333 below.
325. (1) The Personal Deposit Account created by debit to the Consolidated Fund of the State, other than those created under any law or rule having the force of law by transferring fund from the Consolidated Fund of the State for discharging liabilities of the Government

arising out of special enactments, shall be closed at the end of the financial year by minus debit of the balance to the relevant service Heads in the Consolidated Fund of the State. Similar Personal Deposit Account, if necessary, may be opened again in the following year, in the usual manner.

(2) The deposit administrator shall review all Personal Deposit Accounts at the end of each financial year. Money lying unspent after two consecutive financial years should not be spent any further and balance should be transferred as reduction of expenditure to the concerned service head from which the money was withdrawn. Unless complied with, no cheque of the deposit administrator shall be enforced by the Treasury Officer without special permission of the Finance Department.

Section VI- Deposits for Work done on behalf of

Individuals and Public Bodies

326. (a) Payments made to Government by the district boards, municipalities and other local or autonomous bodies for the cost of land taken up on their behalf under the Land Acquisition Act, shall be received at the Treasury in accordance with the procedure prescribed under paragraph 20 in Appendix 7 of Assam Financial Rules.

(b) The number and date of the award statement as well as the date on which the deposit was credited in the treasury accounts shall be noted on all orders and vouchers on which payments are made out of the deposit account concerned.

327. (a) Deposits for works to be done on behalf of local bodies, other government departments and even private parties, maybe received and dealt with by the Public Works Departments carrying out such works in accordance with the departmental regulations.

(b) When under departmental regulations, the local body or the party concerned is authorized to pay deposit direct into the Treasury, the accompanying challan should clearly state the name of the department to which the amount is creditable, the division and the work to which the deposit relates. In case of inter-departmental transfers, the procedure prescribed in Rule 270 above should be followed.

Section VII

Deposit of Fees for work done

328. The following procedure should be adopted for collection and distribution of fees received by government servants for work done by them for private bodies:

- (a) In cases where a government servant is permitted to retain the whole of the fees he should collect it himself and the government accounts will not be concerned with the transaction.
- (b) If the exact amount of the fees and the distribution of shares between the Government and the government servant is known, then the share due to Government should be credited as revenue of the department concerned e.g. in the case of medical institutions under the head ['Public Health—Collection of payments for services rendered']. These should go to a deposit head, viz. ['Deposits of fees received by government servant for work done for private bodies'] under 'Civil Deposits' pending disbursement to the government servant concerned on a regular bill to be drawn in **T.R. Form 40**.
- (c) If the amount of the fees or the shares are known only approximately beforehand, all the fees should, in the first instance, be paid into the Treasury to the credit of the Government by the body or person paying the fees. The recoveries should be credited to the deposit head ['Deposits of fees received by government servants for work done for private bodies'] pending final settlement, when the share due to the Government should be credited as miscellaneous receipt of the department to which the government servant belongs, and the rest should remain under the deposit head pending disbursement to the government servant concerned on a regular bill to be drawn in **T.R. Form 40**.
- (d) Receipts should be granted for all moneys received on account of the fees. The counterfoils of the receipts which will show the amount of money received, the amount credited to the Treasury and the challan number should be kept at the office of the receiving government servant for audit purposes.
- (e) A register showing all such receipts and their disposal should also be maintained. The cases in which payments have been made should at once be marked off both in the counterfoils of receipts and in the register referred to above so that a second claim of the same amount may be avoided.

Note: These rules are intended to be applied to cases where a government employee undertakes the work as part of his official duties, although in view of the extra work involved and in consideration of the fees realized, he is remunerated by a share out of these receipts.

Section VIII

Special Rules for deposits of local funds

General

329. (1) The expression 'local fund' denotes revenues administered by bodies, which by law or rule having the force of law, come under the control of Government, whether in regard to

the proceedings generally or to specific matters such as sanctioning of their budgets, sanctions to the creation or filling up of particular posts, enactment of leave, pension, etc. and includes the revenues of any Body which may be specially notified by the Government as such.

(2)The Autonomous Councils are to maintain Personal Ledger Account (PLA) with the Treasury in to which all receipts on account of its own regular functions as well as entrusted functions are credited and from which all expenditure on both the functions are met. The balances held in the PLA as per the cash book of the Council are to be reconciled with the balances shown in the PLA maintained by the Treasury.

330. No new account can be opened in a Treasury without the written authority of the Finance Department under intimation to the Accountant-General.

Receipts and Payments

331. (a) Save where it is expressly provided by any law or rule having the force of law, moneys pertaining to a local fund may not be received for deposit at a Treasury without the general or special-order of the Government in this regard.
- (b) The accounts of the local funds at a Treasury shall be kept as a pure banking account, moneys being paid into and drawn out of the Bank without specification of the nature of receipt or expenditure. Unless in any case the Government direct otherwise, withdrawals can be made only by cheques signed by the administrator or some responsible officer of the local authority concerned.
- (c) When a payment has to be made from any local fund to the Government or vice versa, or to any other local fund when both the funds are lodged in the Treasury; in the cheque or the voucher used, it should be clearly specified that the amount is to be paid by transfer credit.
- (d) All payments to local funds should be supported by a receipt from the administrator of the fund.
- (e) Cheques drawn on local funds remain current for three months and maybe re-validated up to twelve months from the date of issue, after which they shall be treated as cancelled.
- (f) No local body is allowed to overdraw the balance at its crediting the Public Account without obtaining beforehand a loan or contribution from Government funds to cover the overdraft.
332. If, under any special orders of the Government, moneys required by a local body have to be drawn on Detailed Bills, such bills shall be presented as far as practicable in accordance

with the relevant provisions of Chapter 4 above. The gross amounts of bills shall be debited by the Treasury Officer against the local fund concerned, and the deductions on account of income tax, fund subscription, etc. being credited by transfer as distinct entries.

Reconciliation of balances

333. (a) The balances at credit of each local fund shall be reconciled at the end of the month with the Treasury Officer and the Bank, by the authority administering the fund. In the event of failure to verify the balance with the Treasury for three consecutive months, no cheque of the administrator shall be enforced by the Treasury Officer without special permission from the Deputy Commissioner.
- (b) The administrators of all local funds shall send to the Treasury Officer certificate of acceptance of balances at the credit of the funds by the 30th April each year for the previous financial year, for forwarding them after verification to the Accountant General as early as possible.

Miscellaneous Deposit for Service for Local Fund

334. Unless otherwise ordered by the State Government, a local funds required to pay in advance the estimated amount of charges to be incurred or cost of such services to be rendered by the Government.

Plus and Minus Memoranda

335. Treasury Officer should prepare and send with his monthly accounts a plus and minus memorandum for all deposits and local funds. The actual credits and the actual debits in his books as well as any credits or debits intimated by the Accountant General should only be entered in proper columns, and then the closing balance as shown in the previous months memorandum should be carried forward as the opening balance and thereupon closing balance of the month should be worked out. All this should be done independently and without reference to the administrators of the funds. Before submission of the memorandum to the Accountant General verification with the pass book figures should be made and a certificate to that effect recorded on the body of the memorandum. If any discrepancies are noticed in the course of this verification, steps should atone be taken to reconcile them and a note should be made on the memorandum as to how the reconciliation has been effected or what steps have been taken for that.
336. (a) The Treasury Officer and the administrator of the fund should note that balance as worked out in the Treasury is not final. It is the balance worked out in the Accountant-General's books which is acknowledged by Government and which the Treasury Officer is required to follow as his standard.

(b) The Treasury Officer should note that the figures once booked in his accounts are final and cannot be corrected without an adjusting voucher drawn subsequently, except in the case of clerical errors. If the administrator of the fund whose duty it is to see that its credits and debits have been duly accounted for in the Treasury, brings any mistake to his notice, he should make the necessary adjustment by drawing a correcting voucher and by paying it by transfer to the correct head in a subsequent month.

Section IX- Other deposits accounts

337. Moneys appertaining to special deposit accounts, which do not strictly fall under any of the separate classes specified in this chapter, may be paid into or drawn out of the Public Account, in accordance with such general or special directions as may be issued by the Finance Department in consultation with the Accountant General.

Section X - Provident and other funds

Recoveries of subscriptions

338. The subscriptions to a Service or Provident Fund of the Government may be received from such Government employee as are either required or permitted by the rules of the fund to subscribe to it, the recoveries being made ordinarily by deduction from pay bills of the Government employee concerned. The subscriber himself shall be responsible for seeing that proper deduction is made from his bills, though for his convenience, the responsibility for making necessary deductions regularly and correctly devolves upon the drawers of the bills and a deduction schedule in **T.R. Form 52** must be attached to the same.
339. When a subscriber to any Fund whose subscriptions as realized by deduction from paybill is transferred to another District or audit circle, the fact that he is subscribing to the Fund shall be certified on the last pay certificate by noting therein, the amount of his monthly subscription and the number of his account.

Withdrawals

340. The advances and withdrawals from a Provident Fund may be drawn on T.R. Form No. 5653, the bill being supported by a copy of the sanction order issued by the competent authority. The payment may be made on the authority and responsibility of the officer sanctioning the advance or withdrawal without the previous authority of the Accountant General, subject to the condition that the sanction order contains a certificate to the effect that the advance or withdrawal sanctioned therein is covered by the balance at the credit of the subscriber concerned.

Save as provided in this rule, no payment on account of any Provident Fund, whether as a refund of subscription overpaid, or as a repayment in excess of the 90 per centum of the accumulated credit of the subscriber, may be made without the express authority of the Accountant General.

341. In cases in which the amount is drawn and disbursed by the head of an office, a disbursement certificate in the following form shall be rendered to Director, (Accounts and Treasury Administration), as soon as possible after the disbursement has been made:-

‘I certify that I have satisfied myself that the sum of rupees.....drawn under the rule...of the.....Provident fund rules.....Provident fund account of.....on bill No.....dated...was actually disbursed to.....on.....and the payee’s receipt was taken in the acquittance roll maintained in my office’.

342. Withdrawal from a fund when permissible under the rules of the fund to meet payments towards policies of life insurance or subscriptions to family pension fund may be made, as and when required, by the heads of offices for their subordinates on their own authority. The bills may be prepared in the Miscellaneous Bill form (**T.R. Form 48**), the particulars regarding the policy or policies on which premium or subscription is to be paid being noted on the bills.

343. (a) When a subscriber to a Provident Fund is about to retire or superannuate and under the Rules of the Fund, the money lying at his credit in the Fund becomes payable to him, such subscriber shall submit an application in the prescribed form, six months in advance of the event. The said application indicating the date of retirement and other particulars shall be forwarded by the Head of the office to the Accountant-General who maintains his Fund Account. The Accountant-General after satisfying himself about the correctness of the claim and on ascertaining the date up-to which the subscription is paid, shall issue an authority for payment of the amount lying at the credit of the subscriber. The bills shall be prepared in **T.R. Form No. 53**, and shall be supported by a duly certified copy of the letter of authority from the Accountant-General. Such authority issued by the Accountant-General, shall remain valid for six months from the date of its issue and shall be returned to the Accountant-General, after expiry of the validity period with a non-payment certificate.

(b) The procedure prescribed in this rule shall apply mutatis mutandis to all other cases in which the amount lying at credit of a subscriber in his provident fund account becomes payable to him on finally quitting the service, either by resignation, dismissal or death.

(c) The date of such an event should therefore be promptly communicated to the Accountant-General, to close the fund account of the subscriber and to arrange for final payment. The application for final withdrawal should be made in **T.R. Form 53** and the instructions contained therein should be very carefully followed as the absence of information on a single point may make it impossible for the accounts office to authorize payment.

(d) Final Payment on account of any provident fund, when authorized, can be made only on the personal receipt of the subscriber, or when he is absent from India, on that of his duly authorized agent. Payment can, however, be made to unauthorized banker if so desired by the subscriber in the manner prescribed. In the event of his death before payment has been made, the payment can be made only to such person or persons as may be authorized to receive payment under the rules of the fund concerned and such subsidiary instructions as may be issued by the Government in this behalf.

Chapter 7 - Stamps

General

344. (1) Unless in any case the Government orders otherwise, every district treasury will be a depot for the custody and sale of stamps of all descriptions. The Treasury Officer will be the Officer In-charge of the depot. The Government, if required, may entrust the custody and sale of stamps to treasuries other than the district treasuries. The rules contained in this Chapter apply in their entirety to the work relating to stamps, which are the property of Assam Government.

(2) If and when treasuries and sub treasuries are required by the orders of the Government to handle any kind of stamps which are the property of the Central Government, rules for the supply and distribution of stamps as framed by the Government of India shall be followed.

Source of supply

345. The Director of Land records and Survey, Assam (DLR&S) is the ex-officio Superintendent, Stamps

at Headquarters. There are 61 treasuries in the State of which 25 treasuries¹ deal with procurement, storage, sale and issue of stamps. The entire process of collections of stamp duty which involves forecasting, indenting, receiving, stocking, selling and accounting is monitored by the Director of Land records and Survey, Assam. Kamrup treasury was nominated as the nodal point for receipt, custody and issue of stamps in the State of Assam from the printing press of Nasik and Hyderabad.

Placing of indents

346. (1) In order to enable the Central Stamp Depot(CSD), Nasik to regulate supply periodically, and the Treasury Officers should, after ascertaining the probable requirements for the whole year, send an annual forecast to CSD through the Director of Land Records and Survey (DLR&S) by the 30th November each year indicating requirements for the following year.

(2) All forecasts should show in separate columns for each denomination of stamps:

(a) actual issues during each of the preceding three years;

(b) average annual consumption;

¹*Nodal treasuries:* Kamrup (M), Tinsukia, Bongaigaon, Sonitpur, Jorhat, Nagaon and Silchar.

Treasuries getting stamps from nodal treasuries: Nalbari, Darrang, Dibrugarh, Goalpara, Dhubri, Kokrajhar, Barpeta, Biswanath Chariali, North Lakhimpur, Dhemaji, Jonai, Golaghat, Sivasagar, Morigaon, Diphu, Hailakandi, Karimganj and Haflong.

- (c) balance in hand on 1st April;
- (d) estimated issues for the current financial year; and
- (e) forecast of stamps likely to be required during the ensuing year.

(3) Except in emergent circumstances, indent for the replenishment of stock should be sent for six monthly periods as detailed below:-

Serial No.	Period covered by the indent	Latest date by which indent is to be submitted
1	1st April to 30th September	5th December
2	1st October to 31st March	5th June

(4) The indent should show in separate columns for all denominations of stamps –

- (i) balance in the local depot on the first of the month in which the indent is due for submission;
- (ii) quantity due against previous indents;
- (iii) quantity sold during the preceding quarter;
- (iv) quantity required for the next quarter; and
- (v) quantity passed by the scrutinizing officer.

The proforma for Indent is appended in **T.R Form 54**.

(5) If the supply of stamps in any of the depots should run short before the receipt of supply of indent, an emergent indent may be placed with CSD and in the absence of any response from him, supplies may be obtained from the nearest depot which may be in a position to arrange the supply. A copy of such indent should also simultaneously be sent to the CSD.

Receipt

- 347.** (1) Immediately after the arrival of supply of stamps from the CSD or from any other local depot, the Officer in-charge of the depot i.e. Treasury Officer, shall personally examine the outward appearance of the packets or packages and satisfy himself that they bear no marks of tampering. He may then have the packets or packages opened in his presence and the contents of each packet or package counted either by himself or in his presence. The packets or packages should be opened one at a time.

Notes: (1) Stamps of value of Rs. 500 or more should be counted in the presence of the Officer-in-charge, package or packets containing stamps of less than Rs. 500 may be checked in his presence on a percentage basis say 10 per cent. The number of stamps in various packets or packages should, however, be counted in full by the clerk in charge of the stamps before they are kept in double lock.

(2) The inside wrappers (all complete) of packets of stamps bearing the initials of the officers through whose hands the packets passed before issue from the CSD should invariably be preserved till the whole contents of the packets had been examined and found correct. After the stamps have been confined after necessary scrutiny in the strong room, the consignor shall be exonerated from the liability in respect of any discrepancy noted subsequently.

(3) If any discrepancy or deficiency is found in the number of stamps supplied by CSD, a report should at once be made to him, with a copy to the Director, Treasuries and Accounts and Director of Land Records and Survey, Assam.

(4) CSD shall invariably send an invoice in duplicate to every depot showing therein the denomination, the quantity, the face value of the stamps supplied. The original copy of the invoice should be retained by the treasury and the duplicate returned to CSD, with the acknowledgment of the Officer in charge of the depot and not later than fifteen days after the receipt of the consignment of stamps. The acknowledgment on the duplicate copy will be in the following form:

‘I certify that the stamps invoiced above have been duly checked and I have satisfied myself as to their correctness and I hereby acknowledge the receipt of the Stamps amounting to face value of Rs.....(Rs..... in words).’

(5) If any of the stamps received are found unfit for issue due to faulty manufacture, they should be returned at once to CSD, through Nodal Officer, who will arrange to replace them.

Custody

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

shall any entries be allowed to be made therein except in the presence of the Officer-in-charge.

Note: In all cases where stamps registers have to be checked, the actual check of quantities against values is very important one; the correctness of the calculation of value must be tested in detail either by actual multiplication or by use of correctly prepared tables and this check should never be omitted. It is not necessary that a complete checking should be done by the officer himself. It will be sufficient if the officer personally checks ten percent of the entries in each class of stamps leaving the remaining entries in each class to be checked by subordinate under his supervision. The prescribed format for stamps stock register is appended in **T.R. Form 55**. This shall be maintained for each type of stamp separately.

Sale of stamps

349. (A) Ex officio vendor

The Cashier or any other such person as the Treasury Officer may direct, shall be the ex officio vendor of stamps at each depot. Sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the ex officio vendor from the supply entrusted to him for this purpose, which will be kept by him under single lock, as prescribed in the rules given below:-

- (i) The stock to be kept by the cashier in single lock should ordinarily be sufficient for the probable demand of one week. He shall enter this stock and all other transactions (receipts and issues) relating to this stock in single lock register, maintained in the form as the double lock register.
- (ii) Each and every transaction of sale shall not be entered in the single lock register separately and in detail. For this purpose, a subsidiary register shall be maintained by the ex officio vendor from which the totals of daily sales of each denomination of stamps shall be carried to the single lock register. The format of Sale Register for Stamps (individual) is appended in **T.R Form 56**.

(b) Licensed stamp vendor

- (a) The stamps shall be sold through the licensed vendors appointed by the Government at different places on commission basis in accordance with the directions issued or rules framed by the Government.
- (b) The discount payable to the licensed stamp vendors shall be as may be declared by the Government from time to time.

(c) Licensed stamp vendors shall obtain stamps from ex officio vendors on payment and the amount in the challans for the value of stamps shall be verified by treasury Officer before issue of stamps.

(c) Issues from double lock

Issues from double locks for sale may be made in the following cases:

- i) Issues to the cashier or other person appointed as the ex officio vendor;
- ii) Issues to the public or licensed vendors made direct from double lock in case where officer in charge is himself the ex officio vendor.

(d) Issues to and from single lock

- (a) Issues to single lock will be made, if required. In that case, the indent will be prepared by the Cashier showing the balance of stock in hand, the quantity sold during the previous week, and the amount required. The treasury Officer will check the indent and the single lock register and test the correctness of the arithmetical calculations made therein. If he approves the indent, he will issue the stamps from the double lock. He shall issue the stock with his own hands or shall count every sheet taken out and scrutinize the value before making it over to the cashier and put the indent number in the double lock register and take the signature of cashier on register. The copies of the indent shall be kept in separate file.
- (b) When issuing the stock to single lock, the treasury Officer shall also see that the total stock in the hands of the cashier together with the amount of cash in his charge, if any, does not exceed the amount of his security obtained as per Rule 106 of AFR.
- (c) At the time of issue, the Treasury officer will check the entries in the double lock register and shall see that they correspond with those in the single lock register. This check is affected through the indent on the basis of which all stock is issued. Each entry in the double and single lock registers should be compared with the indent, so that the entries in the two registers may represent the issue of stamps correctly. Balances should also be checked. In examining the balances and other entries of receipts and issues, the actual check of quantities against values is very important. The correctness of calculations of the values must be tested in detail. Having checked the register in this way and having satisfied himself of the correctness of the entries made therein, he should initial both the registers and return the double lock registers into the double lock store. The same procedure should ordinarily be followed when stamps are issued from double lock at any

intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need only be applied at each time of issue to the particular description of stamps given out from double lock.

(e) Sale proceeds of Stamps

Sale will be entered daily by the ex officio vendor in his registers and the balance of each denomination struck at the end of the day. This register will also reflect the challan no. of the sale made by him. He shall pay daily into the treasury or sub treasury, the cash received by him for stamps sold, the amount realized on account of stamps being paid separately for each class of stamps. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depot.

Monthly verification

350. On the last working day, the Treasury Officer will count or have counted in his presence the stock both in the double lock and single lock and will record the following certificate:

‘Certified that I have personally examined and counted or had it counted in my presence, the stamps of all descriptions and water marked paper in the store on the And found by actual calculation, that the value of each description is as stated in the margin. It is also certified that not less than 5% percent of the entries have been checked personally’.

Plus and Minus Memorandum

351. (1) Along with the monthly accounts, treasury Officer will send a statement showing the stamp balances in the single and double locks. The statement should further be bifurcated separately giving the details of single & double lock with respect to opening balances, receipts and sales. This statement shall not be signed by the treasury Officer without reference to single and double lock registers and without verifying the actual stock in the single and double locks. The statement of balances shall be in the following form:

Statement of Balance

Kinds of stamps	1	2	3	4	5	6	7
Opening balance							
Receipts, if any							
Total							
Sales							
Closing balance							

- (2) A certificate should be appended to this statement to the effect that the closing balances shown in this memorandum agree with those shown in the various stock registers.
- (3) The prescribed format for Plus & Minus of Stamps is appended in **T.R. Form 56(a)**.
- (4) When stamps of any kind become obsolete/unserviceable/spoiled, a report must be made, to the authority competent to issue orders for disposal giving the period during which the stamps have been in store and the reasons for, and cause of deterioration.

e-Stamping

352. e-stamping is the process by which electronically generated impressions on paper denote the payment of Stamp duty. The person/agency appointed to collect the e-stamp fees shall remit the money to Government authorized Treasury Banks as per the procedure prescribed in this behalf by the Finance department.

Part II Appendices
APPENDIX 1

[see Rule 4]

Agreement between the Government of Assam and the
Reserve Bank of India

[See Financial Rule 467]

An Agreement made this twenty-first day of April, 1937 between the Governor of the Province of Assam of the one part and the Reserve Bank of India, (hereinafter called "the Bank") of the other part whereas the Bank has constituted and incorporated and is regulated by the Reserve Bank of India Act, 1934 (being Act No. 11 of 1934 as adapted and modified pursuant to the authority contained in S. 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 Monetary Arrangements) Order, 1937 (hereinafter called "the Act") with and subject to the various powers, provisions and restrictions in and by the Act set forth and it was thereby *inter alia* particular]y provided as follows, *viz.*,

(1) by S. 20 of the Act that the Bank should undertake to accept monies for account of Provincial 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 S. 21 (1) of the Act that Provincial 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 Provincial Governments from carrying on money transactions at places where the Bank has no branches or agencies and that Provincial Governments might hold at such places such balances as they may be required; and

(3) by S. 21 (2) of the Act that Provincial Governments should entrust the Bank, of 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. The agreement shall come into force on the first day of April 1937.
2. The General banking business of the Government of Assam (herein after 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 authorised 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 be given by the Government in the manner aforesaid receive and hold for the Government all such monies 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 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 public debt of the Government and the issue of new

rupee loans by the Government and the performance of all the duties relating thereto 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 the conduct of all correspondence incidental thereto shall be transacted by the Bank at its officers in Bombay, Calcutta and Madras and at any of its office, 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 balance 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 its "scheduled banks" in S. 42 of the Act subject to a minimum charge of four annas for each remittance.

6. The Bank shall make way 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 anyone time shall not exceed the amount of the minimum balance prescribed under Cl. 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.

**Vide* subsidiary agreement following.

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 the Bank shall be entitled to charge commission for sales (but not for purchases or 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 the following amount 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 authorised 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 the Assam Province 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 chests 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 the Bank may from time to time require as to the 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 deposit in or withdrawal from the said chests.

10. The Bank shall not be at liberty to close any of its offices or branches except on Sunday, New year's day, Christmas Day, Good Friday and on any other day declared to be a public holiday by any notification published in pursuance of the Negotiable Instruments Act, 1881 (Act No. 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 authorised 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 or the payment of interest or 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 endorsement 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 realising money and securities for money on account of the Government and paying cheques, orders, draft bills and other documents whether negotiable or not in the Banks capacity of bankers for the Government and whether such business be done by the Bank or by agencies on its behalf the responsibility to the Government shall be that of the Bank and such responsibility shall be that of a 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 connection with the floatation 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 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 or as may be approved by the Government.

In witness whereof Mr. Arnold Gordon Patton, B. A., (Cantab.) J. P., I. C. S. Secretary to the Government of Assam in the Finance Department by the order and direction of the Governor of Assam has hereunto set his hand and the common seal of the Reserve Bank of India pursuant to a Resolution of its Central Board has been hereunto affixed in the presence of its subscribing officials the day and year just above written.

Signed by the said A.G. Patton, (Sd.) A.G. Patton,
I.C.S., Secretary to the Government of Assam in the Finance Department for Secretary to the Government of Assam
and on behalf of the Governor of Assam Finance Department
in the presence of -----

(Sd.) A.V. Jones,

Deputy Secretary to the
Government of Assam, Finance Department.

The Common Seal of the Reserve Bank of India was affixed hereto in the presence of Sir Purshotamdas Thakurdas, Kt, C.I.E., M.B.E., and Sir Homi Mehta, Kt., two of its Directors and Sir James Braid Taylor, Kt., C.I.E. its Deputy Governor

Common Seal of the Reserve Bank of India.
 (Sd.) Purshotamdas Thakurdas
 (Sd.) Homi Mehta
 Directors:
 (Sd.) J.B. Taylor,
 Deputy Governor

Subsidiary agreement entered into under Cl. 5 of the Agreement between the Government of Assam and the Reserve Bank of India.

An agreement made this 21st day of April, one thousand nine hundred and thirty seven between the Governor of Assam of the one part and the Reserve Bank of India (hereinafter called "the Bank") of the other part supplemental to an agreement (hereinafter referred to as "the principal agreement") made on the twenty first day of April, 1937 between the parties hereto;

Whereas, under Cl. 5 of the principal agreement it is provided that the Government of Assam (hereinafter referred to as "the Government") shall maintain a daily balance with the Bank not below such minimum as may be agreed upon;

Now it is hereby mutually agreed and declared as follows:

I. The Bank shall inform the Government by telegram of the Government daily balance with the Bank at the close of each working day.

2. The Government shall take steps by taking ways and means advance from the

Bank or by issuing treasury bills to ensure that the Government balance on each Friday is not less than a credit of five lakhs. If a reduction in the Government balance is to be anticipated before the following Friday, *e.g.*, owing to the beginning of the month disbursements, etc., the Government shall also take steps to ensure that this balance does not fall below the said minimum by more than one lakh.

3. The Government will not repay ways and means advances or invest any surplus of the Government balance unless the said balance exceeds a credit of six lakhs.

4. Ways and means advances may be taken and repaid on any day without previous notice by telegraphic or such other intimation to such branch of the Bank as the Bank may prescribe; provided that such advances shall be for a minimum period of seven days and; provided further that such advances shall be in minimum amounts of one lakh.

In witness whereof Mr. Arnold Gordon Patton, B. A. (Cantab), J. P., I. C. S., Secretary to the Government of Assam in the Finance Department by the order and direction of the Governor of Assam has hereunto set his hand and the common seal of the Reserve Bank of India pursuant to a Resolution of its Central Board has been hereunto affixed in the presence of its subscribing officials the day and year just above written.

Signed by the said A. G. Patton, I. C. S., Secretary to the Government of Assam in the Finance Department for and on behalf of the Governor of Assam in the presence of

(Sd.) A. V. Jones,

Signed by the said A.G. Patton, (Sd.) A.G. Patton,
I.C.S., Secretary to the Government of
Assam in the Finance Department for
and on behalf of the Governor of Assam
in the presence of -----

Secretary to the Government of Assam
Finance Department

(Sd.) A.V. Jones,

Deputy Secretary to the Common Seal of the Reserve Bank of
Government of Assam, Finance India.
Department

(Sd.) Purshotamdas Thakurdas

The Common Seal of the Reserve
Bank of India was affixed hereto in the
presence of Sir Purshotamdas
Thakurdas, Kt, C.I.E., M.B.E., and Sir
Homi Mehta, Kt., two of its Directors
and Sir James Braid Taylor, Kt., C.I.E.
its Deputy Governor

(Sd.) Homi Mehta

Directors:

(Sd.) J.B. Taylor,

Deputy Governor

Certified under S. 32(2) of the Indian Stamp Act this document is not chargeable
with Stamp Duty.

Dated Shillong:

(Sd.) C.A. Humphrey,

Deputy Commissioner

The 7th June, 1937

Khasi and Jaintia Hills

APPENDIX 2**[See rule 5]****List of Treasuries in Assam**

Sl. No	Name of Treasury	Linked Bank
1	ABH - Abhayapuri	
2	AKM - Kamrup, Amingaon	
3	BDP - Badarpur	
4	BEL - Belsar	
5	BIH - Bihpuria	
6	BIL - Bilasipara	
7	BIS - Biswanath Chariali	
8	BJN - Bijni	
9	BKK - Bokakhat	
10	BNG - Bongaigaon	
11	BOK - Bokajan	
12	BRT - Barpeta	
13	CAC - Cachar	
14	CPK - Chapakhuwa	
15	CYB - Cyber	
16	DAR - Barrang	
17	DBR - Dhubri	
18	DER - Dergaon	
19	DIB - Dibrugarh	
20	DIS - Dispur	
21	DKK - Dhakuwakhana	
22	DMJ - Dhemaji	
23	DPU - Diphu	
24	GAH - Gohpur	
25	GAR - Garamur	
26	GLP - Goalpara	
27	GOS - Gossaigaon	
28	GT - Golaghat	
29	HAM - Hamren	
30	HAT - Hat Singimari	
31	HFL - Haflong	
32	HKD - Hailakandi	
33	HOJ - Hojai	
34	JON - Jonai	
35	JOR - Jorhat	
36	KAM - Kamrup Metro	
37	KAR - Karimganj	

38	KKJ - Kokrajhar	
39	KLB - Kaliabor	
40	LKM - Lakhimpur	
41	MAI - Maibong	
42	MGR - Margherita	
43	MRG - Marigaon	
44	NAG - Nagaon	
45	NGT - New - Guwahati	
46	NHK - Naharkatia	
47	NLB - Nalbari	
48	NSL - New - Silchar	
49	NZR - Nazira	
50	PSL - Pathsala	
48	NSL - New - Silchar	
49	NZR - Nazira	
50	PSL - Pathsala	
51	RAN - Rangia	
52	RGP - Rangapara	
53	RKM - R. K. Nagar	
54	SNK - Sonari	
55	SON - Sonitpur	
56	SRP - Sarupathar	
57	SVS - Sivasagar	
58	THU- Tihu	
56	SRP - Sarupathar	
57	SVS - Sivasagar	
58	THU- Tihu	
59	TIT - Titabar	
60	TSK - Tinsukia	
61	UDG - Udalguri	

APPENDIX 3**[See rule 15]**

(A) The following checklist with regard to the preparation and form of bills shall be observed :-

(1) A bill presented at the treasury as a claim for the payment of any amount by the Government shall contain particulars of :-

The nature of the claims;

The amount claimed;

The period to which the claim relates if it arises periodically e.g. a claim for pay and fixed allowances;

The Drawing and Disbursing Officer Code;

The orders sanctioning the charge, if it was incurred under special orders copies to be certified by a Gazetted Officer;

The authority for any deductions made in the bill.

(2) Complete accounts classification i.e. the major head, minor head, sub-head and the detailed head, voted or charged, plan or non-plan or C.S.S. to which the charges is debitable needs to be indicated.

(3) The adjustments between departments, name, accounts head to which charges to be debited and receipts credited.

(4) The nature of recoveries from the pay and allowances of Government servants under each head supported by schedules showing full particulars of recoveries.

(5) Budget provision (in appropriate column) and mention of plan/non plan/CSS should be filled in, in case of bills generated manually/hard copy.

(6) Appropriations, wherever necessary.

(7) Bills requiring countersignature are countersigned by Competent Authority.

- (8) All corrections and alterations in the bill shall be attested by the dated signature of the Drawing and Disbursing Officer as many times as such corrections and alterations are made.
 - (9) Erasers and overwriting in any bills are absolutely forbidden and shall be avoided; if any corrections are necessary, the incorrect entry shall be cancelled neatly in red ink and the correct entry inserted. Each such correction or any interpolation deemed necessary, shall be authenticated by the Drawing and Disbursing Officer setting his dated signatures against each.
 - (10) The Drawing and Disbursing Officer on every bill record a certificate stating that the amount claimed in the bill has not earlier been drawn and that the office copy and the fair copy have been compared and found to be agreed **and also record a certificate that the Bank detail of Payee is correct.**
 - (11) Bill will be system generated or manually prepared (if necessary). Bill will be prepared in English.
 - (12) Signature is under printed and other written in hand certificates of the bills. Digital signature shall be allowed.
 - (13) Six levels and 15 digits classification as well as office UID number of DDO are noted on bills.
- (B) The bill presented in the prescribed manner as per the procedure mentioned in (A) above shall be processed through following checklist:

That **Bill System generated** is in the prescribed form.

That Bill is signed by the Drawing and Disbursing Officer and signature on the bill tally with the specimen signature supplied to the Treasury /sub- treasury/bank.

Further, signatures should always be full and not the initials.

That the detailed classification as per the Chart of Account is given in the bill indicating plan/non-plan, voted/charged also. Further the DDO is authorized to operate the concerned account head.

That the nature of the expenditure claimed in the bill is as per the Chart of Account description of the detailed classification provided in the bill.

There exists sufficient budget allotment (as per the budget interface module) in the concerned account head mentioned in the bill.

Each correction/alteration in the bill is attested by Drawing and Disbursing Officer under his full signatures.

There are no objectionable erasures in the Bill which prima facie forbid its acceptance.

Requisite certificates on the Bill is attached and duly signed.

Cross entry 'Under Rs. _ ' is recorded on the bill.

The amount of the bill stated in figures does tally with that shown in words.

All the deductions in the bills are correctly mentioned bifurcating between A.G. by transfers and Treasury by transfers.

There are separate bills for different object heads under one major head.

For Salary Bills : specific checks

(1) There are separate bills for regular salary, temporary establishment, arrears of pay, leave salary and new pension scheme.

(2) Mention reasons for drawal of part payment of pay and allowances and also enclose a certificate for the same.

(3) On first drawal of salary, requirement of rules are as under:

Last Pay Certificate (on transfer) or “authority” or “sanction” to claim the pay etc. in absence of LPC as per rules, sanction of HRA, if class of city differs.

Date of birth in the appointment order.

Certificate of obtaining of appropriate medical certificate on the bill.

Appointment Order and date of joining.

(4) Whether the Prescribed Certificate /Statements are part of the Salary Bill e.g.

Absentee statement. There can be certification on the body by the concerned drawing officer.

Due and Drawn Statement for arrears.

Statement of pay and allowances given by the concerned drawing officers for claiming arrears.

Certificate of House Rent by Head of Office.

Certificate of verification of service record for the month of June every year.

Competent sanction regarding "Honorarium/Fee".

Certificate for actual expenses incurred on transporting personal effect/conveyance in case of transfer. Voucher for the same should also be produced.

Certificate for amount not drawn previously.

Other Deductions/details of recovery with the bill of February every year.

(5) Pre-check in respect of time barred claim and sanction by Competent Authority and Indemnity bond, if required.

(6) Recovery schedule :-

Income tax deduction form showing Income Tax and surcharge separately. TAN number of DDO and PAN number of employees.

Food grain, Insurance, House Rent, Furniture Rent including Garden Rent, Provident Fund, Loans and Advances and other deductions.

GPF No. HBA schedules, Provident/Contributory pension Fund Account Number, Unique ID No. & PRAN No. of employee on the body of the bill.

For Contingent Bills : Specific Checks

(1) Sanction of competent authority duly signed/attested for incurring expenditure is attached.

(2) Original copies of the Voucher for more than Rs. 3000/- .

(3) Detail of sub-vouchers are attached.

(4) Copy of work order/supply order.

(5) The Treasury Officer shall ensure that payments in respect of contingent bills (excluding electricity, water charges and telephone bills) exceeding Rs. 10000/ - shall be made directly to the parties through Electronic payment

directly into bank accounts or cheques drawn in their favour i.e. through third party cheques.

(6) Consolidated bill for items under the same Budget head.

(7) Pay order on the voucher with amount in figures and words.

(8) Certificate on drawal of next AC bill under GF&AR.

(9) Certificate of Monetary and Quantitative limits exercised by drawing officer.

(10) Stock entry certificate.

(11) Certificate of purchasing from the market with the sanction from Finance Department where the items are on DGSD rate contracts.

(12) Sanction regarding new items.

(13) Testing report of material.

(14) Certificate that material and supply is as per work order.

(15) Revalidation of deposit repayment and refund of revenue order in case of more than 3 months old.

(16) For withdrawal of GPF, bill is signed by competent authority.

(17) A certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn previously for the same purpose. On no account may an abstract contingent bill be cashed without this certificate.

(18) Sub vouchers of more than Rs. 2000/- are kept in record for audit.

For T.A. and Medical Bills : Specific Checks

(1) Certificate to the effect that the amount of TA Bill is within the budget allotment for the year and recorded/signed by the Drawing and Disbursing Officer.

(2) Journey performed by rail/road is shown separately in the bill. Ticket number or money receipt in case of TA claims for first class claim/Delux, super delux buses/A.C. coaches. Purpose of journey in TA claims. Bill for goods transport, Transfer order, certificate of family members with transfer TA Bill.

(3) Bill is countersigned by the Controlling Officer. Signature of the controlling authority must be submitted in treasury.

- (4) Controlling Officer has recorded the certificates that he has actually scrutinized the details of the claim of transporting the personal effects and satisfied himself that the claims is reasonable.
- (5) Sanction of the competent authority for performing journey beyond jurisdiction is attached.
- (6) Tickets for LTC claim are enclosed.
- (7) Basic Pay/Signature of employee on TA Bill.
- (8) Consolidated bill for staff of Medical and T.A. claims under one major head.
- (9) Attestation of voucher by authorised medical attendant in respect of medical claims.
- (10) Essentiality certificate duly signed by Authorised Medical Attendant.
- (11) Date of commencement and completion of treatment mentioning number and date of reimbursement register.
- (12) Certificate on Cash Memos of Medical Claims as under : "Amount drawn in the Bill No..... dated"
- (13) Certificate regarding employees included in medical bill are not appointed on or after 1.1.2004.
- (14) Proper endorsement.
- (15) Affix Revenue Stamps for cash payment (more than Rs. 5,000/-).
- (16) Pre-check in respect of time barred claim and sanction by competent authority with indemnity bond.

Miscellaneous

- (i) Treasury to ensure compliance of specific points/directions issued by the Government and Director, Treasuries and Accounts.
- (iii) Recording of necessary certificates and counter signature on the bills of Grant in aid, Loans and Advances and Scholarship etc.
- (iv) Request for revalidation of claims to contain reasons for non drawal of amount within validity period.
- (v) Regarding retrenched/disallowed amount, Treasury to verify that whether DDO has ensured compliance of retrenched/disallowed amount.
- (vi) Note down T.V. No. & Date on both copies of bills/challans.
- (i) Any other point.

Cheques

- (1) Joint signature of Collector/P.D., DRDA required if amount exceeds the prescribed limits.

- (2) Reconciliation of Personal Deposit (PD) Accounts must be made in April each year.
- (3) Ensure balance in PD Account.

APPENDIX 4*(See Rule 28)***List of Returns to be Submitted by the Treasury Officers**

Comments: The Treasury Officer is required to maintain a complete list of Treasury Accounts and returns to be rendered on different prescribed dates to the Accountant-General.

All half marginal objections received from the Accountant-General are to be returned by the Treasury Officer within a month (Rule 138 of T.R.).

The Treasury Officers are required to satisfy themselves that all vouchers have been attached with the Schedules while sending them to the Accountant-General (Rule 27 of the T.R.).

The Treasury Officers are required to submit plus and minus memorandum of Stamps, Deposits, Local Funds etc. on the prescribed date to the Accountant-General (Rule 299, 335,351(3)etc. of the T.R.).

Name of the Return, etc	Reference	Date of submission	To whom submitted
1	2	3	4
(1) Sale of ordinary stamps		1st of each month	Accountant General,
(2) Income-tax receipt statement		Ditto	Ditto
(3) Cash account with schedules and documents		2nd of the following month in case of Bank treasuries	Ditto
4) List of payments with schedules and documents		Ditto	Ditto
(5) Statement of Magisterial Fines.	Rule 335	7th of the month	Ditto
(6) Documents submitted by civil and criminal courts through the treasury as noted below:— Fine statement, Civil Miscellaneous receipts, Civil Miscellaneous receipts, Criminal	General Rules and Circular Orders of the High Court	7th of the month	Ditto
(7) Deposit receipts, Civil Court	General Rules and Circular	12th of the month	Ditto

<p>individuals</p> <p>Deposit of fees received by government servants for work done for private bodies.</p> <p>Court Deposit Personal Deposit P.L. Account Municipal Fund Extract of Revenue Deposit Receipt Register</p>		<p>1st of each month</p>	<p>Accountant General</p>
<p>Stamps Local Funds (ii) Miscellaneous Remittance of Excise</p>	<p>Along with the Accounts.</p>		<p>Ditto</p>

APPENDIX 5**[See Rule 30]**

Questions for Inspection of Treasuries

Strong Room

1. (a) Are copies of the Public Works Department Inspecting Officer's certificate that the strong room is secure and fit for use and the Police Superintendent's order prescribing the position of the sentries hung up in a conspicuous place?
 - (a) The Public Works Department Inspecting Officer's certificate will be in force for 12 months only. What is its date and is it still in force?
 - (b) Are the sentries posted in accordance with the orders of the Superintendent of Police?
2. . Are there two locks to each of the chests and almirah inside the strong room as well as on the outer doors of the strong room and, is the key of one kept by the Treasury Officer and that of the other by the treasurer?
3. Are the rules prescribed for the safe custody of the duplicate keys of the locks used in the treasury duly observed? Are they regularly examined-in April each year?
4. Is there any bag or store of coin in the treasury kept apart from the general balance?
5. Is there any money or valuable placed in the treasury for safe custody by private persons or other departments and is the register prescribed in Rule 31 properly maintained?
6. Are the service books of the whole establishment in the double locks?

(A few service books should be taken at random to see whether they contain a statement of leave account and that the statement of leave has been examined by a gazetted Government servant.)
7. Are all the registers maintained by the treasurer properly kept up? Does the

treasurer maintain any unauthorized register?

8. Is care taken to see that the amounts of cash, stamps and opium taken out of double lock are not more than is actually required?

Stamps

9. Is the store account of stamps kept regularly up to date?
10. (a) What security does the stamp clerk give?
- (a) Where is the bond kept?
- (b) When was it last tested?
11. Are the stamp registers properly and neatly maintained and the cuttings (if any) initialed by the Treasury Officer?
12. Are the double lock and the single lock registers of stamps checked and initialed by the Treasury Officer as required by rules 25 and 27 of the Rules for the Supply and Distribution of Stamps?
13. Check some of the entries of issues in the double lock register and see if they agree with the corresponding entries of receipts in the single lock register. (Rule 27 of the Rules for the Supply and Distribution of Stamps.)
14. Is there suitable accommodation for the storage of stamps of various denominations and are they systematically kept?
15. . What precautions are taken to prevent damage by insects, e. g. white ants ?
16. At what intervals are the stock overhauled to detect damage (if any)?
17. What stock is left with the treasury or official vendor?
18. (a) When was stock last actually taken ?
- (b) By whom?
- (c) Was it found to agree with the balance in the register?

Accounts Branch

19. How are vouchers stored between the date of payment and transmission to the accounts office?

Pensions

20. Are the files of the pension payment orders complete according to the registers kept of the pension payment orders payable at the treasury? Are the orders in good condition? Are all payments noted on them and initialed by the Treasury Officer? Are any of them improperly detained, payment of pension being more than one year in arrears?

(i) In the case of pensioners permanently exempted from personal attendance, is proof obtained every year of their continued existence, and recorded?

(i) What steps are taken to prevent the impersonation of pensioners? Are you satisfied that the rules are intelligently followed?

Government Promissory Notes

21. Is the register of Government promissory notes, on which interest has been made payable at the treasury, kept up-to date?

Deposits

22. Is there a periodical agreement of the balance at the credit of a Personal Ledger Account?
23. A sufficient number of items should be examined to see whether the Treasury Officer satisfies himself of the admissibility of the items as deposits.
24. Does the Treasury Officer initial and date each deposit in the receipt register on the day on which the deposit is made? Does he also initial every entry of repayment in the receipt register?

Miscellaneous

25. (a) What record is kept of the Accountant-General's orders of retrenchment?
(b) In whose custody it is?
(c) Is it kept up-to-date?
26. Is a register kept of all the self drawing officers drawing their pay from the treasury?
27. Are specimen signatures of these officers and of others who draw establishment and other bills on the treasury pasted in these registers in pages assigned to the officers?
28. Are the corrections to the authorized codes, manuals, etc., pasted up-to-date? What is the last number of correction slip pasted in each book?
29. Is the circular file of the Accountant-General complete? What is the number of the last circular received?
30. Does the Treasury Officer take pains to see that the important new circulars are understood?
31. Are the office registers and records in good order?

Establishment

32. Are receipts taken in a register for all pay and Allowances issued? Is there any item left undisbursed?
33. Is a stamped receipt taken whenever the amount exceeds Rs. 5000?
34. Have the irregularities or suggestions noted in the last inspection report of the Accounts Department been rectified or carried out?
35. How many audit objections have been received from the Accountant-General's office since the last inspection? Do they indicate faulty work on the part of the treasury staff?
36. If so, what steps are to be taken for the avoidance of such irregularities?

APPENDIX-6**[See Rule 95]**

List showing the more important kinds of bills requiring pre-audit by or previous authority from the Accountant-General before payment is made thereon.

The list is illustrative and not exhaustive

- (1) Arrear claims of government servants not preferred within three years of their becoming due. [Rule 80]
- (2) Bills for gratuity claims, and for pension remaining un-drawn for more than one year. [Rule 236, Rule 239 and Rule 240]
- (3) Refund of lapsed Revenue and Court Deposits. [Rule 333]
- (4) Any other bill or payment if so directed by the Finance Department.

APPENDIX 7**[See Rule 97]****Receipts Exempted from Stamp Duty**

1. The following are exempt from stamp duty:—

- (a) Receipt given by, or on behalf of, the Government
- (b) Receipts on cheques.
- (c) Receipts for Interest on Government Securities.
- (d) Receipts given by a Railway or an Indian Steamer Company for payments made to it on account of freight and fares and for incidental charges such as loading, unloading, delivery, carnage, haulage, wharfage, demurrage, etc.
- (e) Receipts for any payment of money without consideration such as receipts for grant-in-aid-bills, and for fees paid to Barristers-at-Law and scholarships.
- (f) Receipts for advances made by Government under the Agriculturist Loans Act, 1884 (Act XII of 1884).
- (g) Receipts granted for adjustments between Provincial and Local Funds,
- (h) Receipts for payments of free grants made by Government from Provincial Revenues to Municipalities, District Boards and other Local Bodies for object of the nature noted below:—
 - (i) Augmenting the resources of the local bodies.
 - (ii) Establishing equilibrium between receipts and expenditure.
 - (iii) Contributions towards the maintenance or equipment of schools and Hospitals.
 - (iv) Contributions towards improvement of roads or water supply.
 - (v) Contribution towards gratuitous relief in famine stricken areas,
- (i) All other grants for educational, charitable, and religious purposes,
- (j) Receipts given by or on behalf of any Society registered under the Cooperative Societies Act or by any office - or member of any such society and relating to the business of the society,
- (k) All cheques and drafts. (See also the list of exemptions in Schedule 1 of the Stamp Act.)
- (l) Receipts on Acquittance Rolls of establishments.

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

- (a) Receipts (other than the receipts mentioned in Para-1) drawn by a Railway Company, including a Company to which a State Railway has been leased, or by a municipality. This rule applies also to receipts drawn for claims, the adjustment of which may be made through account current.
- (b) Receipts signed by a Government servant as a chairman of a municipality.
- (c) Receipts drawn on account of Cantonment and other local funds.
- (d) Receipts for advance taken by Government servants.
- (e) Receipts for amounts to emigrant's money orders.
- (f) Receipts for refund or repayment of deposits other than those covered above by para-1.
- (g) Receipts drawn by the Accountant-General or the Treasurer or of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.
- (h) Receipts of money sent to distillery contractors for money sent to them by Reserve Bank Government drafts.

(i) Receipts for payment of deposits from the General Provident Fund.

3. The limit of Rs. 5000 up to which a receipt is not required to be stamped should be applied to the net amount payable on a bill and not the gross claim preferred therein.

[Receipts for payments exceeding Rs. 5000/- made outside India should be stamped in accordance with the local laws, if any, governing the stamping of such receipts. In case any such receipt for a sum exceeding Rs. 5000 is eventually required to be produced in evidence in an Indian Court, it should be stamped with Indian Revenue stamps within three months of its receipt in India, in accordance with Sec. 18 of the Indian Stamp Act, 1899 and if occasion arises after the expiry of the period of three months, the receipt may be got admitted in evidence on payment of a penalty of Re. 1, as laid down in Section 65 (b) of the Act.]

APPENDIX-8
[See Rule 186]

**SCHEME FOR PAYMENT OF PENSION OF ASSAM GOVERNMENT
CIVIL PENSIONERS BY PUBLIC SECTOR BANKS**

The scheme for payment of pension to pensioners through State Bank of India, and other scheduled banks was introduced with effect from ----- . Pension will be paid through the Bank by credit to pensioner's Savings account at Bank's branch selected by him on the first working day of the following month or immediately thereafter. If for exceptional reasons like rush of work on that day it has not been possible to make payment of pension on 1st of a month, it may be ensured that it is paid in any case before 5th of the month in which payment is due. No bills shall be required to be submitted for this purpose. Existing State Civil pensioners will apply to the Treasury Officer/Sub-Treasury Officer from whom they are receiving pension in form given in Annexure 1.

Transfer of P.P.Os to the Bank & Accounting procedure:

1. The detailed procedure to be followed for transfer of pension payment work to the Bank and accounting of pension payment under the Scheme is outlined in the following paragraphs:

1.1 The existing All India Service Officers who have retired from a post under the Central Government on or after 1.4.81 and who are drawing their pension from Treasuries in the State, will submit their option to draw pension from any public sector bank branch at the specified places.

1.2 In the case of applications received at a sub treasury, the sub-treasury officer shall on receipt of the option immediately forward both the copies of the application together with the pensioner's half of the P.P.O. to the District Treasury Officer, keeping a note in his records of the P.P.Os so transferred. If the P.P.O. is in a torn or mutilated condition, the Treasury Officer/Sub-Treasury Officer will renew it before sending it to the Bank.

1.3 The option application (original copy) of the pensioner received by the District Treasury Officer, directly or through the Sub-Treasury Officer as mentioned in the preceding paragraph, shall be sent by him, under his special seal and together with disburser's half of the P.P.O. to the nominated link branch of the Bank under intimation to the Director Pension/Accountant General. The documents will be sent to the link branch through a messenger or under registered cover. Simultaneously, the pensioner will be advised to approach the Bank branch specified in his application for receiving future pension payments.

1.4 While forwarding the above documents to the link branch, the month up to which pension was paid by Treasury/Sub-Treasury and the month from which pension payment is to commence shall be clearly indicated.

1.5 In respect of new pensioners, the Director Pension/Accountant General while issuing the P.P.O. to the Treasury Officer, will also mention on the P.P.O. itself the particular branch of the Bank from which the pensioner has opted to draw pension. The Treasury Officer will forward both halves of the P.P.O. to the link branch of that Bank.

Transmission of P.P.Os by link branch to paying branch:

2. The Banks will maintain at their link branch a register in the form prescribed in *Annexure II* to serve as an index of the pension payments authorised through the Bank.

2.1 The link branch will verify the special seal and signatures of the Treasury officer forwarding the disburser's half of the P.P.O. (both halves in case of a new pensioner) with the special seal and specimen signature on record with the link branch.

2.2 The disburser's half of the P.P.O. (in case of new pensioners both halves) and any other documents received from the Treasury Officer (e.g. original copy of the option application submitted by the pensioner for drawing pension through a particular branch of the Bank) will thereafter be forwarded by the link branch to the particular branch selected by the pensioner, hereinafter referred to as the "paying branch".

Functions of paying Branch:

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

(i) advise the pensioner to appear at the branch for the identification ;

(ii) obtain an undertaking from the pensioner that excess payment credited to his/her account, due to delay in receipt of any material information or any bonafide error, can be recovered by the bank ; and

(iii) obtain in the case of a new pensioner, specimen signature or thumb impression, as the case may be, in the space provided for the purpose in the disburser's portion of the P.P.O. and hand over pensioner's portion of the P.P.O to him/her.

3.1 The process of identification comprises checking of the signature of the pensioner with his or her signature available on the disburser's portion of the P.P.O. and resemblance with the pensioner's photograph affixed thereto. A new pensioner has also to produce his personal copy of the letter of the Director Pension/Accountant General forwarding the P.P.O. In case the photograph is not available on the disburser's portion, the paying branch will, in due course, obtain new photograph from the pensioner (which can be attested by any officer of the Reserve Bank or a P.S.B.) and complete the disburser's portion.

3.2 Personal identification will be only for the first payment of pension at Bank's branch.

3.3 No bill will be required to be submitted by the pensioner for drawing pension at the paying branch. The payment of pension after deduction of tax (indicated at para 3.4 below) will be made by the Bank by credit to Savings account of the pensioner. The paying branches will record pension payments only on the disburser's portion of the P.P.O. and in the prescribed register in Annexure III maintained by them.

3.4 The paying branch will be responsible for deduction of Income tax at source from the pension payments in accordance with the rates prescribed from time to time. In cases of pensioners, out of whose pension, Income tax has been so deducted, the paying branch will issue, in April each year, a certificate of tax deducted in the form prescribed in the Income tax Rules.

3.5 The paying branch will maintain a detailed record of pension payments made from time to time at that branch in the form prescribed in Annexure III. Each paying branch will send advice of pension payments made by it to its link branch by the 10th of the month; recording a certificate of payment on the advice sent. The advice will be supported by a scroll in triplicate (the scroll will be in the form prescribed in Annexure III) and necessary certificates submitted by the pensioner.

3.6 OPENING THE BANK ACCOUNT AND FACILITY FOR WITHDRAWAL OF PENSION TO SICK AND PHYSICALLY HANDICAPPED PENSIONERS

(1) Opening the Account

In case of a pensioner who has lost both his hands and, therefore, cannot sign his signatures, can be obtained by means of a mark. This mark can be placed by the person in any manner. It could be the toe impression. It can be by means of a mark which anybody can put on pensioner's behalf, the mark being put by an instrument which has had a physical contact with the person who has to sign.

(2) Withdrawal of money from the account

The following method will be adopted in case of sick, incapacitated handicapped pensioners:

(a) If a pensioner, who is too ill to sign a cheque and cannot be physically present in the bank to withdraw money from his account, but can put his thumb/toe impression on the cheque/withdrawal form, in such a case, the thumb or toe impression should be identified by two independent witnesses known to the Bank, one of whom should be a responsible bank official.

(b) If a pensioner who is not only unable to be physically present in the bank, but is also not even able to put his thumb/toe impression on the cheque/withdrawal form due to certain physical defect/incapacity, in such a case, a mark can be obtained on the cheque/withdrawal form in the same manner as described in sub-para (1) above. That mark should be identified by two independent witnesses one of whom should be a responsible bank official.

(c) In both the cases mentioned above, the pensioner might also be asked to indicate to the Bank as to who would withdraw pension amount from the bank on the basis of cheque/withdrawal

form as obtained above and that person should be identified by two independent witnesses. The person who is actually drawing the money from the Bank should be asked to furnish his signatures to the Bank.

Functions of the link branch:

4. On receipt of advices and three copies of scrolls, along with the supporting documents from the other branches, the link branch will segregate the scrolls treasury-wise and consolidate them along with supporting documents.

4.1 Two copies of the scroll with supporting documents along with summary sheet and a simple receipt (unstamped) acknowledging receipt of the amount from Government on behalf of the pensioners will be sent by the Bank's link branch to the Reserve Bank of India/State Bank of India or its subsidiary transacting Government business at the district headquarters by the 15th of each month.

Reimbursement of the Banks:

5. On receipt of the scroll etc., from the bank, the Reserve Bank of India/State Bank of India or its subsidiary shall check the scroll to ensure that it is complete in all respects and is accompanied by the relevant certificates in respect of each payment included therein. Thereafter, the net amount of pensions (gross pension – recovery of over payment of pension, if any) disbursed by a Bank will be reimbursed to the Bank by debit to the State Government account. A copy of the debit advice together with all the copies of the scroll and certificates received from the Banks will be sent to the Treasury Officer concerned.

5.1 Note:- The branch of the State Bank of India or its subsidiary from which the link branch would claim reimbursement will be the one dealing with the treasury which transferred the PPO to the PSB.

5.2 Note:- The paying/reimbursing banks shall ensure that no excess reimbursement is claimed/made. However, if excess reimbursement is made to the paying banks, due to any reason and the amount involved is less than Rs.1,000/-, the same may be adjusted through the pension payment scroll of the succeeding month, by the paying bank putting in a short claim to the extent of the excess amount involved with suitable remarks. If, however, the excess amount reimbursed is Rs.1,000/- or more, the reimbursing banks may prepare immediately an error scroll for that amount for crediting the excess to the Government account and recovering the same from the bank to which excess reimbursement had been made.

Responsibilities of Treasury Officer:

6. On receipt of the copies of the scroll and the required certificates, the Treasury Officer will check the correctness of the payments made by the Banks with reference to the records maintained by him in the Pension Check Register and thereafter, incorporate the transaction in

his accounts to be submitted to the Accountant General along with original copy of the pension payment scroll and related documents. The duplicate copy of the scroll will be retained by the Treasury.

6.1 As income tax being deducted out of pension is being directly credited to Income Tax Department by the banks, while admitting the pension payments made by the paying branches of the public sector banks, the reimbursing bank and Treasury Officer will be responsible to deduct only the amount of over payment, if any, made out of gross pension. The Treasury Officer will be responsible for accounting of gross pension while rendering accounts to the Accountant General.

6.2 On receipt of the treasury accounts, the Accountant General will adjust the transactions in the usual manner.

Submission of periodical certificates by the pensioner:

7. The pensioners will be required to submit a life certificate once in a year in the month of November under this scheme. The pensioner/Family pensioner will also be required to furnish a non-employment or an employment/re-employment certificate once in a year in the month of November. If the certificate indicates that pensioner/family pensioner is re-employed/employed either permanently or temporarily in a Central/State Govt. Department or is employed/re-employed/permanently absorbed in a Central or State Government Company, Corporation, Undertaking or Autonomous body, Statutory body, Local body, Co-operative Society, Institution etc. wholly or substantially owned or controlled by the Central/State Government or in which the Government has substantial financial interest or is receiving grant-in-aid from the Government to meet its administrative expenditure or in Reserve Bank of India or in a Public Sector Bank or in GIC/LIC etc. during the year ending October of that year, provisions of paragraph 13.5 will be enforced.

7.1 The life certificate will be signed by the Officers of the authorised Public Sector Banks and Reserve Bank of India under this scheme.

7.2 In cases of widow recipient of family pension, certificate of re-marriage/non-marriage will not be furnished by the recipient under this scheme. An undertaking from the recipient shall be obtained by the paying branch to report promptly such an event to the pension disbursing office. The certificate of re-marriage/non-marriage in other cases (i.e. by an unmarried/divorced daughter or a widow/widower recipient of family pension) will be furnished by the recipient once in six months in May & November.

7.3 Income certificate by unmarried son/daughter, widowed/divorced daughter and wholly dependent parents, the recipient of family pension will be furnished once in six months in May & November.

10.4 The forms of certificates referred to in para 10 & 10.2 are given in Annexure IV.

10.5 The Bank will indicate compliance of these requirements in the scroll sent to the Treasury Officer.

Transfer of pension:

8. Application for transfer of pensions from one place to another may be of two kinds.

(1) Transfer of pension from one branch of the paying bank to another of the same

(2) Transfer of pension from one place to another district of the State/out side State.

8.1 Requests falling under category (1) above may be entertained by the P.S.B. itself. The paying branch will indicate on the disburser's portion of the PPO the month up to which the payment has been made and will thereafter return the disburser's portion of the PPO to the link branch. On the receipt of request along with PPO, the link branch will make necessary entries in the register maintained by it in the form in Annexure III and forward the PPO (disburser's portion) to the other paying branch, under intimation to the district treasury, for making future pension payments.

8.2 In a case falling under (2) above, the paying branch will return through its link branch, both the portions of the PPO to the district treasury officer indicating the month up to which pension payment has been made. On the receipt of both the portions of PPO, the district treasury officer will take necessary action for payment of the pension at a branch of a PSB as per the pensioner's request.

8.3 To avoid the risk of over-payment at the time of transfer, the following certificate may be recorded on the PPO by the paying branch of the PSB.

"Certified that payment of pension up to the month of has been made and that this PPO consists of continuation sheets for recording disbursement."

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

Commutation of Pension:

9. On receipt of communication from the Director Pension/Accountant General sanctioning commutation and indicating the revised rate of pension payable after commutation the Treasury Officer will forward it under his seal, to the paying branch through the link branch of the PSB for arranging payment. On receipt of the authority, the paying branch will—

(i) arrange immediately payment of the commuted portion of the pension and indicate in the related payment scroll against this item of payment the Director Pension/Accountant General's letter of authority:

(ii) enter the date of commutation payment and date from which the reduced pension is payable (as indicated in the commutation sanction) in the disburser's portion of the PPO (as well as on the pensioner's portion of the PPO at the earliest opportunity);

(iii) commence payment of reduced pension, and simultaneously, arrange recovery of excess payment made, if any, to the pensioner; and

(iv) advise the Treasury Officer through the link branch the date on which payment of commuted portion of pension was made and the date from which payment of reduced pension has commenced.

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

Relief to Pensioners:

10. Whenever any increase in the rate of Dearness Relief payable on pension is sanctioned by the State Government, adequate number of copies of the orders sanctioning this payment along with the ready reckoner relating thereto will be sent/mailed by the Finance Department direct to the Central Offices and Regional/Local Head Offices of Public Sector Bank. These offices will in turn make immediate arrangements for supplying copies of these orders to their respective paying branches say within ten days for implementation. Each paying branch will promptly arrived at the D.R. at the revised rates on pension payable to the State Government Civil pensioners. The amount of D.R. at the revised rates effective from a particular date, month & year will be noted in disburser's portions of PPOs under the attestation by the Branch Manager or In charge before commencing payment of increase in pension at these rates, to the pensioners together with arrears, if any, due to them on this account. The respective TO will simultaneously make entry of the revised D.R. against the names of pensioner in Pension Check Register.

10.1 Whenever pension is required to be revised on account of the implementation of the recommendations of the Pay Commission, as adopted by the State Government, fixation of pension of the pensioner of IAS, IPS, IFS & High Court Judges (Central services) and those of the State, will be carried out by the respective Treasury Officer and the Pension Payment Officer. If, however, pension is required to be revised beyond normal incremental increase, pension will be fixed by Director, Pension. While sending the revision of pension order to the respective T.O., Pension Payment Officer, Director Pension will authorize him to make amendments on both the halves of PPO/FPPO under his attestation quoting his (Director Pension) letter as authority. The Treasury Officer or Pension Payment Officer concerned will ask the Branch Manager/Agent of the Bank to send him the files of such pensioners with both the portions of PPOs after obtaining the pensioners' halves. The respective Treasury Officer/Pension Payment Officer will make entry of the revision of pension in both the halves of PPOs and paste the authority of Director, Pension with disburser's portion of PPO. Thereafter, the files of pensioners with both the halves of PPO will be returned to the Branch Manager of the bank, after making the entry of the revised rates of pension, the rate of DA in the Pension Check Register. Similarly, in case of normal incremental increase, the respective Treasury Officer/Pension Payment Officer will requisition the personal files of the state Pensioners along with disburser's as well as pensioner's half of

PPO from the Branch Manager of the Bank concerned and return them to him after revising the rates of pension and DA in both the halves of PPOs at his own level.

10.2 Whenever Branch Manager of Public Sector Bank making pension payment to the State Pensioner, revises the rate of DA and basic pension of pensioner, he will send a statement to the link branch of the bank to update the Register of Payment of pension at his end.

10.3 Each link branch will be responsible for ensuring that——

(a) Copies of the orders sanctioning increase in pension have actually been received by their paying branches; and

(b) Payment of increase in pension at the revised rates to the pensioners has been commenced by them without any undue delay.

10.4 They will also take up with the Treasury Officer/Pension Payment Officer cases if any, where the verification or intimation of entitlement of increase in pension at the revised rates has been delayed for more than one month, cases involving delays exceeding three months will be brought to notice of the Director, Pension & Accountant General for taking appropriate remedial action with a copy to the Finance Department.

10.5 In the case of a pensioner/family pensioner who declare about his employment /re-employment as per paragraph 10, the paying branch shall suspend payment of dearness relief and/or dearness pay in lieu of dearness relief on pension/family pension from the day of such re-employment. The payment of Dearness Relief will be re-started by the paying branch from the day following the day on which the term of re-employment/employment comes to an end.

Arrears of pension on death of pensioner:

11. Pension can be drawn for the day of the pensioner's death. On death of a pensioner, the paying branch will receive death certificate of the pensioner and work out any arrears due to the deceased or over-payment, if any, made to him. It will immediately take action to recover the over-payments from the deceased's account for which Banks would have obtained an undertaking from the pensioner as provided in paragraph 15 below. For payment of any arrears to the heir of the deceased pensioner, the Bank will seek instructions of the Director Pension/Accountant General through the Treasury.

Family Pension:

12. On receipt of intimation of death of the pensioner the paying branch of the Bank will obtain the death certificate of the pensioner and will commence payment of family pension at the rates indicated by the Director Pension/Accountant General in the disburser's portion of the PPO. The paying branch will enter the date of death of the pensioner in the disburser's portion of the PPO and also make entries in the pensioner's portion and in the register of payment in Annexure III.

12.1 Payment of family pension will be made by credit to Saving account of the recipient (not a "Joint" or either or "Survivor" account) which may be opened if the recipient does not already have one and an undertaking similar to the one referred to in paragraph 3 will be obtained by the paying branch from the recipient before the family pension is paid.

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

12.3 The procedure for the commencement of family pension has been further elaborated in detail at annexure VII. The family pension shall be admissible to:-

(a) a widow/widower, up to the date of death or remarriage, whichever is earlier;

Note: Family pension to an eligible Government servant /pensioner is payable in addition to his/her pay or pension, in cases where both husband and wife had been Government servant or one of them is still serving as a Government servant.

Cessation of Pension:

13. When pension ceased to be payable to a pensioner, recipient of a family pension on death etc., the paying branch will make necessary entries in the PPO and its records and return it to the Treasury Officer through the link branch. The latter will likewise amend its records.

Renewal of Pension Payment Order:

14. Whenever a pension payment order is required to be renewed due to mutilation, tearing and defacement, the paying branch may send the PPO to the Treasury Officer through link branch for renewal and return. The paying branches will not be required to send disburser's portion of the PPOs to the Treasury Officer for renewal where all the pages for recording disbursements have been used up; continuation sheets will be added by the paying branches themselves. A suitable entry will be made by the paying branch on the P.P.O. (disburser's portion), whenever a continuation sheet is added specifying the number of pages available on the sheet.

Indemnification by the Bank :

15. The Bank will indemnify the Government against any wrong or over-payment to pensioners and execute necessary indemnity bond being prescribed for the purpose. To safeguard their own interests, the Bank will obtain an undertaking from the pensioner that excess payment credited to the accounts of the pensioners can be recovered by the Bank. Such undertaking will be accepted by the Banks on plain papers.

Inspection/Audit of accounts, records and register by Accountant General or his nominee or the Treasury/Sub-Treasury Officer:

16. The accounts, records and registers maintained in the paying branches of the Bank shall be open to Audit by the Accountant General or his nominee or the Treasury/Sub- Treasury Officer.

ANNEXURE I (A)
Application for drawal of pension through Public Sector Banks
(To be submitted in duplicate)

To
 The Treasury/Sub-Treasury Officer
 (place)

Sir,

I want to draw my pension through public sector bank whose particulars along with those of my own are given below to enable you to make arrangements in this regard—

1. Particulars of pensioner :-

(a) Name

(b) P.P.O. /FPPO No.

(c) Present Address

2. Particulars of authorised PSB :

(a) Name

(b) Branch where payment desired

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

Yours faithfully,

Place :

Date :

(Pensioner)

Pensioner's Specimen Signature

FOR USE IN TREASURY

Forwarded to the Manager/Agent.....

(Link branch of PSB)

The disburser's half / both halves of Shri / Smt/Kumari

bearing PPO NO/FPPO No..... is/are sent herewith. The pensioner has been paid pension for the period upto the month of..... Pension due from the month of.....is to be arranged by the Bank.

Treasury Officer

(With his seal)

Station:

Date

ANNEXURE-1 (B)

To,
 The Branch Manager,
 _____ (Bank)
 _____ (Branch)
 _____ (Address)

Sub.: - Payment of pension under PPO/FPPO No. _____ through your bank branch.

Dear Sir/ Madam,

I wish to receive my pension under PPO/FPPO No. _____ by getting it credited to the saving bank account No. _____ which is operated jointly in your branch by me and my spouse, Mr. / Mrs. _____ in whose favour an authorisation for family pension exists in the Pension Payment Order (PPO/FPPO).

I have read and understood the contents of the Scheme which contains the following terms and conditions:

(a) Once pension has been credited to a pensioner's bank account, liability of the Government/ Bank ceases. No further liability arises, even if the amount is wrongly drawn by the spouse.

(b) As pension is payable only during the life of a pensioner, his/ her death shall be intimated to the bank at the earliest and in any case within one month of the demise, so that the bank does not continue crediting monthly pension to the joint account with the spouse, after the death of the pensioner. If, however, any amount has been wrongly credited to the joint account, it shall be recoverable from the joint account and / or any other accounts held by the pensioner/ spouse either individually or jointly. The legal heirs, successors, executors etc. shall also be liable to refund any amount, which has been wrongly credited to the joint account.

(c) The provisions of Rule 59 of Rajasthan Civil Services (Pension) Rules, 1996 relating to nominations would continue to be applicable to the joint account with pensioner's spouse. Thus, if there is an 'accepted nomination' in accordance with Rule 59(8) of these Rules, arrears mentioned in the Rules shall be payable to the nominee.

I have accepted the above terms and conditions. My spouse too, in token of having accepted those terms and conditions, has put his/ her signature below.

1. Signature of Pensioner

2. Signature of Spouse"

ANNEXURE II
Index Register of pension payment authorised
through branches of the Bank (s).

Name of the Pensioner	No. of PPO/	Monthly amount of pension (basic FPPO pension and relief to be shown separately).
-----------------------	-------------	---

1	2	3
---	---	---

Branch at which the payment is to be made	Date from which pension payment will commence	Remarks
---	---	---------

4	5	6
---	---	---

- 1.
- 2.
- 3.
- 4.

Note :- Each entry should be attested by the nominated officer of the link branch of the Bank (s).

ANNEXURE III
Register of payment of pension

Name Of the Pensioners	No. of the pension payment order (PPO/FPPO)	Period for which the pension is paid	Amount of the pension (basic pension and relief to be shown separately)	Recovery of over-payment if any.	Income-Tax deduction	Net amount paid	Allocation of pension as indicated in the PPO/FPPO	Remarks
1	2	3	4	5	6	7	8	9
1								
2								
3								
4								

Note :- Each entry should be attested by the nominated officer of the branch at which the payment is made.

ANNEXURE IV
I. LIFE CERTIFICATE

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

Place: _____ Name

Date: _____ Designation of Authorised
Officer (Seal)

II. NON-EMPLOYMENT CERTIFICATE

a) I declare that I have not received any remuneration towards employment/
reemployment/ absorption either permanently or temporarily in a Central/State
Government Department or a Central/State Government Company, Corporation,
Undertaking Autonomous body, Statutory body, Local Body, Co-operative
Society, Institution etc. wholly or substantially owned or controlled by the
Central/State Government or in which the Government has substantial financial
interest or is receiving Grant-in-aid from the Government to meet its administrative
expenditure or in Reserve Bank of India or in a Public Sector Bank or in GIC/LIC
etc. during the year ended October, 20.....

b)* I declare that I have accepted commercial employment after obtaining sanction
of the Government (to be furnished by State Service Officers during first two year
from the date of retirement).

c)* I declare that I have/have not accepted any employment under any Government
outside India after obtaining/without obtaining sanction of the Government (to
be furnished by State Services Officers only)

Place:-

Dated:

Signature.....
Name of
Pensioner.....
PPO NO.....

(* delete whichever is not applicable)

III. CERTIFICATE OF RE-MARRIAGE/NON-MARRIAGE

I hereby declare that I am not married/I have not been married during the past six months.

OR

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

Place:

Signature

Date:

Name of the Pensioner

PPO.No.....

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

Place:

Signature of the responsible

Date:

Officer or a well known person

Name.....

Designation.....

Part III Forms
T. R. FORM 1
[See Rule 9]
Certificate of Transfer of Charge

Certified that we have in the fore/afternoon of this day respectively made over and received _____ charge _____ of _____ the _____ office _____ of _____

_____ in terms of Order/Notification No. _____ dated _____.

Signature of Relieved Government Officer
 Designation _____

Station _____
 Date _____ 20 _____

Signature of Relieving Government Officer
 Designation _____

Memo. of the balance for which responsibility is accepted by the relieving officer.

- (a) Cash Balance(As per Cash Book)
- (b) Permanent Advance, if any
- (c) Stamps in double lock (May use separate sheets)
- (d) No. of sealed bags said to contain cash and/or other valuables as per register kept.
- (e) Packets containing duplicate keys of padlock of Banks and Government Offices
- (f) Cheque Forms
- (g) Computer :-
- (i) Hardware
- (h) Details of outstanding adjustment of Advance drawals, if any.

Station _____

Date _____ 20 _____

***Relieving
 Government Officer***

***Relieved
 Government Officer***

Note :-This form will also be used by Treasury Officer besides Collector and Sub-divisional Officer-in-Charge of a Treasury.

T.R. FORM 2**[See Rule 21]**Statement of transactions on Government Account at Reserve Bank /
State Bank of India

at for.....

Daily Monthly Statement

Date	Receipts			Date				Net Transaction
	No. of Challans	Particulars	Amount		No. of Vouchers	Particulars	Amount	
1	2	3	4	5	6	7	8	9

Total Rs.....(.....) TotalRs.....(.....)

Agent
ManagerAgent
Manager

Varified

T.R. FORM 3
[See Rule 37(d)]

Register showing the deposit of cash chest and valuables at the Treasury

Serial number of packet (or chest)	Date of receipt	Office from whom received	Condition in which received	Articles said to be contained in packet (or chest)	Value estimated or actual	When returned	Signature of recipient	Initial of Treasury Officer	Remarks
1	2	3	4	5	6	7	8	9	10

T. R. FORM 4**[Sec Rule- 39 (1)]****Register of Padlocks kept in the custody of
_____ Treasury**

Date of Receipt	Number Borne by Padlocks and keys	Number Of Duplicate keys	Initials of Treasury Officer who receives the padlocks and keys	Date of Removal of any padlock or key	Number and date of order Sanctioning the removal	Initial of Treasury Officer	Signature of the Receiver	Remarks
1	2	3	4	5	6	7	8	9

T.R. FORM 5

[See Rule 61]

(Obverse)

CHALLAN No..... Treasury

Major Head	Treasury Code.....
Sub Major Head	DDO Code.....
Minor Head	Bank Code.....
Sub Head	Bill Code.....

Challan of cash paid into the _____ Bank at _____

To be filled in by the Remitter				To be filled in by the Departmental Officer or the Treasury	
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of Authority (if any)	Amounts	Head of Account	Order to the Bank
					Correct—Receive and grant Receipt Signature and full designation of the officer ordering the money to be paid in. Date:.....
*(in words) Rupees.....			*To be used only in the case of remittances to the Bank through Departmental Officer or the Treasury Officer.		

Received payment

Date

Cashier/Treasure

Accountant

Agent or Manager

Treasury Officer

Note: 1. In the case of payments at the Treasury, receipts for the sums less than Rs.1,00,000/- do not require the signature of Treasury Officer, but only of the Accountant

T.R. FORM 7

[See Rule 72]

**Schedule for Public Works Department Receipts
during the month of.....20.....**

Major Head	Treasury Code.....
Sub Major Head	DDO Code.....
Minor Head	Bank Code.....
Sub Head	

Date of Receipts	*Payments made into Treasury <i>by</i> the Officers of the Department								**Payments made into Treasury <i>on account of</i> officers of the Department.								Daily total carried to cash book	Remarks	
	2		3		4		5		6	7	8		9		10				11
	Rs	p	Rs	p	Rs	p	Rs	p			Rs	p	Rs	p	Rs	p			

* Here should be entered the official designation for the officer concerned. All payments made by the officer (including his subordinates) should be entered in this column.

** These columns should be filled up only when payments into the Treasury are not made by officers of the Department but by other account.

T.R. FORM 8

[See Rule 76]

Schedule for Forest Cash Remittance

Consolidated Receipt-cum-Schedule for Forest Cash Remittance for the month of20.....

Major Head	Treasury Code.....
Sub Major head	DDO Code.....
Minor head	Bank Code
Sub head	

Treasury					From:- Forest Division
Received from the Officer-in-charge of Division the sum of Rs..... as detailed below for credit to the Forest Department :-					Number of credit item and date of entry in the Forest Account.
Date of remittance to Treasury	Name of Treasury	By whom remitted.	Number of each challan	Amount remitted with each challan.	
1	2	3	4	5	6

Countersigned

Treasury Officer
Date.....20.....

Forest Officer,
.....Division,
Date.....20.....

T.R. FORM 9

[See Rule 80 (f)]

LAST PAY CERTIFICATE

Last Pay Certificate of Shri/Shrimati/Kumari

_____ of the office of _____

proceeding on

to _____.

2. He/She has been paid up to _____ at the following rates in the scale of

Rs. _____ :-

Particulars

Basic Pay -

Special Pay -

Personal Pay -

Dearness Pay -

Leave Salary -

Allowances

a) D. A./ A. D. A.

b) H. R. A.

c) Medical Allowance

d)

Rate of Deductions

a) G. P. F.

b) Income Tax

c) Professional Tax

d) Group Insurance

i) Insurance Fund

ii) Savings Fund

e)

3. His/Her General Provident Fund Account No. _____ is maintained by the Drawing and Disbursing Officer / Accountant General (A&E), Assam.

4. He/She made over charge of the office of _____ on the fore noon/after noon of _____.

5. Recoveries are to be made from the emoluments etc. of the Government employee as detailed below.

6. He/She is entitled to draw the following :

7. He/She has been sanctioned _____ leave proceeding joining time for _____ days.

8. He/She finances the insurance policies detailed below from the Provident Fund :

No. of Policy	Amount of Premium	Due Date for the payment of Premium
-----	-----	-----

9. Details of P. L. I. Policy where premium deduction is done from pay bill.

10. The Details of the G.P.F./Income-Tax/Profession Tax deduction made from him/her upto the date from the beginning of current financial year are noted below.

11. He/She resides at Government Rented House at _____
 _____ . House Rent recovered upto _____
 _____.

Dated _____ 20__

Signature _____
 Designation _____

(Details of Recoveries)

Name of advance involving recovery/ adjustment	Total amount of advance sanctioned with date of drawal and T.V. number	Outstanding amount recoverable Rs	Rate of instalments Rs.
--	---	---	--------------------------------

Pay advance
 T. A. advance
 Leave Salary advance
 Cycle/Motor Cycle/Motor car advance
 H. B. advance
 G. P. F. advance

Names of months	Pay-leave salary and allowances	Fee/Special allowance/ Honorarium etc	Funds & other deductions	Amount of income tax recovered	Remarks
	Rs.	Rs.	Rs.	Rs.	
April, 20__					
May, 20__					
June, 20__					
July, 20__					
August, 20__					
September, 20__					
October, 20__					
November, 20__					
December, 20__					
January, 20__					
February, 20__					
March, 20__					

Signature of the D.D.O. _____
 Designation _____

T.R. FORM –13

[See Rule 113]

**Register of Payment Orders Issued
(BANK ADVICE LIST)**

Name of the Treasury

Date

Reference No.....

Monthly Serial No.	Token No.	Name of the Payee	Name of the Messenger	Nature of Bill showing the Head of account	Bill No.	Mode of Payment	Amount passed in figures		Amount passed in words
1	2	3	4	5	6	7	8		9
							Rs	P	

Total in Figures Rs.....

Total in words Rs.....

Signature
(Assistant)Signature
(Accountant)Signature
(Treasury Officer)

Memo No..... Date

T.R. FORM –14

[See Rule 117]

Authorization to Treasury Officer for Payment of Bill

To
The Treasury Officer.....

State/ Reserve Bank of India.....

Please pay Bill No..... dated the.....

For Rs..... (in words).....

.....to..... (Name of messenger) of the

Office ofwhose attested specimen signature is given below.

Attested specimen signature.....

Dated.....the.....

Signature of the Drawing Officer

Endorsee

Received payment

Dated.....

(Signature of the person)

T.R. FORM –15

[See Rule 149]

Intimation of Recovery to be Made on Account of Rent and Other Charges

Intimation of recovery to be made on account of rent and other charges,
starting month of.....20.....

House -.....

Occupier-.....

Amounts to be recovered

Rs. p.

1. House rent- Ordinary.....
2. Arrear rent for.....
3. Rent for other amenities—
 - a) Furniture.....
 - b) Water tax.....
4. Electrical charges—

Rent on fittings.....

Current charges.....
5. Other Charges (specify)

TOTAL

Dated:.....20....

Divisional Officer

T.R. FORM – 16**[See Rule 148]****Statement of Rents Recoverable from Pay Bills**

Major Head to be credited.....

Division:.....

Assessment for the month of:.....

Station or Office:.....

Treasury:.....

Registration No. of Building	Name of Building with locality	Name, rank and office of occupant with the rate of his pay and allowances as known to the divisional officer	Standard rent	Rent Payable				Amount due to end of....20....	Amount recovered during20...	Balance	Remarks with date and other particulars of changes in rates of emoluments shown in col. 3 and explanation of difference, if any, between figures shown in columns 9 and 10
				Arrears		Current Month					
				Rents of Building	Other Charges	Rents of Building	Other Charges				
1	2	3	4	5	6	7	8	9	10	11	12
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
		Total		-----	-----	-----	-----	----	----	----	

Divisional Officer

Completed and returned to the officer-in charge. Division.....
 Certified that pay and allowances of the tenants named herein remained unchanged during the month except as indicated in column 12.

Dated the..... 20..... (official designation)

Treasury Officer _ Dated the

T.R. FORM – 17 (Back Page)

Major Head Sub Major Head
 Minor Head Sub Head
 Bill Code..... Bill No.....

Abstract details

Total Number of Employees			
Earnings		Deduction	
Items	Amount	Items	Amount
Basic Pay :		G.P.F. :	
Special Pay :		G.I.S. :	
Dearness Pay :		Income-Tax :	
Dearness Allowance :		House Rent :	
House Rent Allowance :		Municipal Tax :	
Transport Allowance :		Interest on Advance :	
Medical Allowance :		G.P.F. Advance :	
Other Allowances :		House Building Advance :	
(Specify)		Motor Vehicle Advance :	
Other Allowances :		Computer Advance :	
(Specify)		Festival Advance :	
Other Allowances :		Misc. Recovery :	
(Specify)		(Specify)	
.....		
.....			
TOTAL		TOTAL	

Gross Pay - (Rs.....In Words.....)

Net Pay - (Rs.....In Words.....)

Signature of Bill clerk

Signature of
Drawing and Disbursing Officer

T.R. FORM -17

(Inner Shet)

Major Head Sub Major head

Minor Head Sub Head

Bill Code.....

Bill No.....

Employee wise details

S. L No	DETAILS OF GOVT.SERVANT				EARNINGS OF GOVT. SERVANT										DEDUCTION DETAILS (Including Recovery of Advances)									
	Name of Employees	Employee ID/GPF/CPF No	Pay Slip No. (if applicable)	Bank A/C No.	Basic Pay	Special Pay	Dearness Pay	Dearness Allowance	House Rent Allowance	Transport Allowance	Medical Allowance	Other Allowances (Specify)	Other Allowances (Specify)	Other Allowances (Specify)	G.P.F.	G.I.S.	Income Tax	House Rent	Interest on Advance	G.P.F. Advance	House Building Adv.	Motor Vehicle Adv.	Computer Adv.	Festival Adv
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25

Signature of Bill Clerk

Signature of Drawing & Disbursing Officer

T.R. FORM –18**[See Rule 160]****Absentee Statement**

Name of absentee	Actual rate of pay	Designation and rate of pay of vacant post.	Nature of absence				Rate of leave salary per month	Reference to item no. in the Establishment Bill	Officiating Government servant (if any)				Reference to item no. in the Establishment Bill
			Kind	Period	From A.M or P.M	To A.M or P.M			Name	Substantive post.	Substantive pay.	Officiating pay.	

Dated20.....

Signature and Designation of Drawing Officer

Note: 1. When the leave salary noted in column 8 differs from that based on the rate of pay noted in the last establishment returns, particulars of the calculation should be given in manuscript to the first bill in which the leave salary is drawn. If the calculation involves pay drawn outside the officer's substantive section, references to the vouchers in which such sums were drawn should also be given.

2. All changes in the personnel of the permanent establishment due to retirements, transfers, death and consequent new appointments and increases and decreases of cadre or establishment should be shown. The number of posts left unfilled should be noted at the end of each section and if there is no unfilled post in any month the fact should be so recorded. Vacancies against which officiating arrangements have been made should be so recorded.

T.R. FORM – 19**[See Rule 162]****Periodical Increment Certificate**

- (1) Certified that the government servants named below have earned the prescribed periodical increments from the dates cited in column 6, having been the incumbents of the post specified for not less than _____ year from the date in column 5, after deducting periods of suspension for misconduct, etc., and absence on leave without pay, and in the case of those holding the posts in officiating capacity, all other kinds of leave.
- (2) Certified that government servants named below have earned periodical increments from the dates cited for reasons stated in the explanatory memo attached hereto.

Name of incumbent.	Whether substantive or officiating	Scale of Pay of post	Present pay.	Date from which present pay is drawn	Date of present increment.	Future Pay.	Suspended for misconduct, or such other absence which does not count for increment.		Suspended for misconduct, or such other absence which does not count for increment.	
							From	To	From	To
1	2	3	4	5	6	7	8	9	10	11

Note: The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo should be submitted in any case in which reason (2) applies

Date.....20

Signature and Designation of Drawing Officer

T.R. FORM 20

[See sub-rule (2) of T.R. 166]

D. D. O. Code _____ *Bill No.* _____ *Date*
 _____ 20 _____

Grant No. _____
Head of Account Code _____ *T.V./Token No.* _____ *Date*

Travelling Allowance Bill On Tour

Note – This bill should be prepared in duplicate – one for payment and the other as office copy

PART A (To be filled up by Government employee)

1. Name
2. Designation
3. Pay
4. Headquarters
5. Details and purpose of journey(s) performed
6. Residential Address

Departure Date & time (From)	Arrival Date & time (To)	Mode of travel and class of accommodation	Fare paid	Distance in kms. for road mileage	Duration of halt	Purpose of journey and Ticket No
<u>1</u>	2	3	4	5	6	7

6. Mode of Journey:

(i) Air

- (a) Exchange voucher arranged by office Yes/No .
 (b) Ticket/Exchange voucher arranged by Yes/No .

(ii) Rail

Whether travelled by mail/express/ordinary train

(iii) Road

Mode of conveyance used. i.e., by Government transport/by taking a taxi, a single seat in a bus or other public conveyance/by sharing with another Government employee in a car belonging to him or to a third person to be specified,

7. Dates of absence from place of halt on account of -

- (a) R.H. and C.L.,
 (b) not being actually in camp on Sundays and holidays.

8. Dates on which free board and/or lodging provided by the State or any organisation financed by State funds:-

- (a) Board only.
 (b) Lodging only.
 (c) Board and lodging.

9. Particulars to be furnished alongwith hotel receipts, etc., in cases where higher rate of D.A. is claimed for stay in hotel/other establishments providing board and/or lodging at scheduled tariffs.

Period of stay		Name of the hotel[]	Daily rate of lodging charged	Total amount paid
From	To			
1	2	3	4	5
1				
2				
3				
4				
5				

10. Particulars of journey(s) for which higher class of accommodation than the one to which the Government employee is entitled was used

Departure		Arrival		Mode of Conveyance and class of accommodation used	Fare paid and Ticket No.	Class to which entitled	Fare of the entitled class	Distance in Km. by road	Remarks
Date & time	From	Date & time	To						
1	2	3	4	5	6	7	8	9	10

If the journey(s) by higher class of accommodation has been performed with the approval of the competent authority then number and date of the sanction may be quoted in column 10.

11. Details of journey(s) performed by road between places connected by rail.

Date and mode of conveyance used	Name of places		Fare paid
	From	To	
1	2	3	4

12. Amount of T.A. advance, if any, drawn.

Certified that, the information, as given above, is true to the best of my knowledge and belief.

Signature of the Government employee

Date _____

PART B – (To be filled in the Bill Section)

The net entitlement on account of traveling allowance works out to Rs. _____ as detailed below:

- (a) Railways/air/bus/steamer fair Rs. _____
 (b) Road mileage for _____ kms. Rs. _____
 @ _____ p/km.
 (c) Daily allowance Rs.
 (i) _____ days @ Rs. _____ per day. _____
 (ii) _____ days @ Rs. _____ per day. _____
 (iii) _____ days @ Rs. _____ per day. _____
 Rs. _____
 (d) Actual expenses, if any Rs. _____
 Gross amount Rs. _____
 (e) Less amount of T.A. advance, if any,
 drawn *vide* voucher No. _____ Rs. _____
 dated _____ Please pay Net Amount Rs. _____
 (in words) Rupees _____ only.

Allotment Received Rs. _____

Please pay to self by Order Cheque/Account Payee cheque
 Progressive Expenditure including this bill Rs. _____ in favour of

Balance Available Rs. _____

Bill Clerk

Accountant

Signature of the Drawing & Disbursing Officer
 Countersigned.

Signature of the Controlling Officer

For use at the Treasury

Examined and entered.

Pay Rs. _____ (Rupees _____) only

(in words)

as per endorsement overleaf of the Drawing & Disbursing Officer

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

Dated _____ 20__

For use at the Office of the Accountant General (Audit), Assam

Admitted Rs. _____

Objected Rs. _____ for reasons stated below.

Dated _____ 20__ Auditor

S.O./A.A.O./Audit Officer

8. Transportation charges of personal effects.

(Money receipts to be attached)

Date	Mode	Station		Weight in Kgs.	Rate		Amount		Remarks
		From	To		Rs.	P.	Rs.	P.	
				Total: -	-	-	-	-	

9. Transportation charges of personal conveyance:

(Money receipts to be attached)

(a) Mode of transport and station to which transported.

(b) Amount.

10. Amount of advance, if any, drawn.

11. Details of journey(s) performed by road between places connected by rail.

Date	Names of places		Fare paid	
	From	To	Rs.	P.

Certified that, the information, as given above, is true to the best of my knowledge and belief.

Date _____

Signature of the Government employee

PART B (To be filled in the Bill Section)

The net entitlement on account of traveling allowance works out to Rs. _____ as detailed below:

- | | | |
|---|-----|----|
| | Rs. | P. |
| (a) Railway/air bus/steamer fare | | |
| (b) Road mileage for _____ kms @ _____ p.km | | |
| (c) Transfer grant | | |
| (d) Transfer incidentals (DA for _____ days @ Rs. _____ per day) | | |
| (e) Transportation of personal effects | | |
| (f) Transportation of private conveyance | | |
| Gross amount | | |
| (g) Less amount of advance(s) if any, drawn <i>vide</i> voucher(s) No. _____ date _____ | | |

Please pay Net amount Rs.

(in words) Rupees _____ only.

2. Allotment received Rs. _____
 Progressive Expenditure Rs. _____
 (including this bill)
 Balance available Rs. _____

Please pay to self by open cheque /
 Account Payee cheque in favour of _____

Bill clerk	Accountant	Signature of Drawing & Disbursing Officer Countersigned
------------	------------	--

Signature of Controlling Officer

Examined and entered. Pay Rs. _____ (Rupees _____) only
 (in words)

as per endorsement of the Drawing & Disbursing Officer

Accountant/J.A.O. Dated _____ 20__	T.O./A.T.O./P.A.O./A.P.A.O.
---------------------------------------	-----------------------------

For use at the Office of the Accountant General (Audit), Assam

Admitted Rs. _____
 Objected Rs. _____ for reasons stated below.

Dated _____ 20__	Auditor	S.O./A.A.O./Audit Officer
------------------	---------	---------------------------

8. Amount of advance, if any, drawn Rs. _____

9. Particulars of journey(s) for which higher class of accommodation than the one to which the Government employee is entitled, was used. (Sanction No. and Date to be given).

Place From	To	Mode of Conveyance	Class to Which entitled	Class by Which actually Traveled	No. of fares and Ticket No	Fare paid
1		2	3	4	5	6
						Rs p

10. Particulars of journey(s) performed by road between places connected by rail:

Name of Place		Class to which entitled	Rail Fare
From	To		

Certified that the –

- Information, as given above is true to the best of my knowledge and belief; and
- That my husband/wife is not employed in Government service/that my husband/wife is employed in Government service and the concession has not been availed of by him/her separately or himself/ herself or for any of the family members for the concerned block of _____ years.

Signature of the Government employee

Date _____

PART B (To be filled in the Bill Section)

The net entitlement on account of travelling allowance works out to Rs. _____ as detailed below:

	Rs.	P.
(a) Railway/air/bus/steamer fare		
(b) Less amount of advance(s) if any, drawn <i>vide</i> voucher(s) No. _____ date _____		

__Net amount Rs

(in words)`

Rupees _____ only.

Allotment received Rs. _____

Progressive Expenditure Rs. _____
(including this bill)

Balance available Rs. _____

Please pay to self by open cheque /
Account Payee cheque in favour of _____

Bill clerk

Accountant

Signature of Drawing & Disbursing Officer
Countersigned

Signature of Controlling Officer

Certified that necessary entries have been made in the Service Book of
Shri/Shrimati/Miss _____

*Signature of the Drawing &
Disbursing Officer*

For use at the Treasury

Examined and entered.

Pay Rs. _____ (Rupees _____) only

(in words)

as per endorsement of the Drawing & Disbursing Officer

Accountant/J.A.O.

T.O./A.T.O./P.A.O./A.P.A.O.

Dated _____20__

For use at the Office of the Accountant General (Audit), Assam

Admitted Rs. _____

Objected Rs. _____ for reasons stated below

Dated _____20__

Auditor

S.O./A.A.O./Audit Officer

T.R. FORM - 24
 [See Rule 179]
Fully Vouched Contingent Bill

For use at Treasury

Token No..... Date.....
 TV No. & Date.....

Major Head	Treasury Code.....
Sub Major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

FULLY VOUCHED CONTINGENT BILL No

OFFICE OF MONTH OF 20.....

Number of Sub-voucher	Description of charge and the number and date of authority for all charges requiring special sanction.	Amount.	
Rs. (in words).....	TOTAL		

T.R.FORM - 24 (Contd...)

Certificates:

(1) I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them. Vouchers for all sums above Rs.1000 in amount are attached to this bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so defaced or mutilated that they cannot be used again.

(2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been duly received in good order and accounted for in the stock register. I also certify that the quantities are correct, the quality is good and according to specifications and the rates paid are not in excess of the accepted/market rates, and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

(3) Certified that all inferior servants whose pay has been charged in this bill were actually entertained in Government service during the period concerned and their numbers and rates of pay have been sanctioned by competent authorities.

(4) Certified that the expenditure on conveyance hire charged in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used, and that the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey.

Appropriation for the current year:

Expenditure including this bill:

Balance available:

Received Payment	FOR USE IN THE TREASURY
Signature and Designation of Drawing Officer Pay to whose specimen signature is hereby attested below. Signature of Messenger ----- Signature of Drawing Officer.	Pay Rupees ()..... Examined. <div style="display: flex; justify-content: space-between;"> Accountant Treasury Officer </div> Dated the20.....

FOR USE IN THE OFFICE OF THE ACCOUNTANT GENERAL

Admitted in full

Objected to Rs.

Auditor

Accounts Officer

T.R. FORM – 25
[See Rule 180 and 296]

Abstract Contingent Bill

For use at Treasury	
Token No.....	Date.....
TV No. & Date.....	

Major Head Sub Major Head Minor Head Sub Head	Treasury Code..... DDO Code..... Bank Code..... Bill Code.....
--	---

ABSTRACT BILL No.....
OFFICE OF..... MONTH OF 20.....

Note: If this is headed with any other month than that in which it is presented for payment, or the certificate on page no. 2 regarding submission of detailed bills is not signed, the Treasury Officer must return it for correction or for the requisite certificate.

Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction	Amount.			
	*Rs.	P	Rs.	P
TOTAL (in words) Rs.....				

**This column should, when charges are described, exhibit the component parts of each detailed head. The total of each detailed head will be entered in the next column*

Certificate:

I certify that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn more than a month before the date of that bill.

Received Payments

Signature and Designation of Drawing Officer.

Pay to.....

whose specimen signature is hereby attested below.

Signature of Messenger

Signature of Drawing Officer.

Dated..... 20.....

Pay Rupees (in words and figures)

Examined.

Accountant.

Treasury Officer

Date.....20.....

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Objected till receipt of Detailed Contingent Bill OR Objected to Rs.....
on the following grounds:—

.....
.....
.....

Auditor

Accounts Officer

T.R. FORM- 26
(Not Payable at the Treasury)
[See Rule 180 and 302]
Detailed Contingent Bill

Major Head	Treasury Code.....
Sub Major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

Detailed Bill No.

OFFICE OF..... MONTH OF 20.....

Number of Sub-voucher.	Description of charge and date of authority (where special sanction is necessary).	Amount	
		Rs.	p.
Total (in words)			

Drawn on Abstract Bill No.....datedRs.....

. Rs. p.

Appropriation of20.....
 Expenditure including this bill

Certificates:

(1) I certify that the expenditure charged in this bill could not with due regard to the interest of the public service, be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them. I have, as far as possible, obtained vouchers for other sums and am responsible that they have been so defaced or mutilated that they cannot be used again.

(2) Certified that the purchases billed for have been received in good order, that their quantities are correct, their quality good and according to specifications, that the rates paid are not in excess of the accepted/market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments. It is also certified that all articles detailed in vouchers attached to this bill and in those retained in my office, have been accounted for in the Stock Register.

(3) Certified that all inferior servants whose pay has been charged in this bill were actually entertained in government services during the period concerned and their numbers and rates of pay have been sanctioned by competent authorities.

(4) Certified that all bills for electricity charges paid to the end of the previous months have been finally checked and accepted.

(6) "Certified that—

(a) the expenditure on conveyance hire charged in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used, and

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

Signature of Disbursing Officer

Disallowed sub-voucher no.

-Ditto-

-Ditto-

Passed for Rs.

I certify that in support of every *charge* made in this bill a receipt or other voucher has been given. The receipts and vouchers for items in excess of Rs. 1000 are attached to this bill and I am responsible that the receipts and vouchers for all other items are in proper form and order, and that they have been so cancelled that they cannot be used again to support claims against the Government.

Date.....

Signature of Countersigning Officer

T.R. FORM –27
[See Rule 197]
Register of Pension Payment Orders

Register of Pension Payment Orders on..... Treasury

Number of Pension Payment Orders	Name of Pensioner	Monthly Amount		Remarks
		Rs	P	

T.R. FORM –28

[See Rule 207]

Single Pension Bill

For use at Treasury

Token No.....	Date.....
TV No. & Date.....	

Major Head Sub Major Head Minor Head Sub Head	Treasury Code..... DDO Code..... Bank Code Bill Code.....
--	--

Pension Payment Order no. -----

Memo-----It is requested that this form may be used for submission of next bill.

District..... Voucher no. of list of payments for-----

Received the amount of pension due to me for the month of 20... Rs..... P....

Less—Income-tax..... -----

Net Rs..... -----

(In words.....)

Pensioner's residence

I declare that I have not received any remuneration for serving in any capacity either in Government establishment or an establishment paid by a Provincial Government or from a Local Fund during the period for which the amount of pension claimed in the bill is due.

..... Received payment.

Pensioner.
 Pensioner Identified by me.

Station:.....
 Date

Signature

Designation or Address

T.R. FORM –28 (Contd....)

Certificate to be given in case of non-attendance in person (except in cases in which such certificates are not required under any rule or order).

Certified that I have seen the pensionerand that he is alive on this date and that the bill has been signed by him.

Date.....

Name.....

Designation.....

Endorsement to be signed by the pensioner.

In the case of pensions drawn at Treasury or any other office of disbursement. Pensioner,

**Please pay to-----

Pay() Rupees.....

Treasury
Officer incharge of -----
Disbursing Office.

Incorporated in account.

Received payment.

Accountant.

Signature of Messenger or Agent—

Identified by me.....

Date.....

Signature... ..

Designation or address.....

For use in Accountant General's Office.

Admitted Rs.....

Objected to Rs.....

Auditor

Accounts Officer

*To be filled in only in the case of Political Pensions.

**Here state name of the presenter. He should be identified by someone known to the Disbursing Officer.

Note: When exemption of income-tax is claimed in respect of any premium paid to Insurance Company, the receipt of the company for the amount paid should be attached to the bill.

T.R. FORM- 29

[See Rule 208]

Combined Pension Bill

For use at Treasury	
Token No.....	Date.....
TV No. & Date.....	

Major Head	Treasury Code.....
Sub major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

Bill for Pensions chargeable to..... paid at the
Treasury from..... to..... 20....

Payment		No. of Pension Payment Order	Signature of pensioner on non-employment certificate. <i>We declare that we have not received any remuneration for serving in any capacity, either in a Government establishment or on establishment paid by a Provincial Government or by a Local Fund during the period for which the amount of pension claimed in this bill is due</i>	Name of Pensioner	Monthly amount	Period of claim	Amount paid	Signature of payee with stamp if payment exceeds Rs. 5000. <i>We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted under the order quoted in our respective Pension Payment Orders.</i>
Date	Sl.No.							
					Rs p		Rs p	

Note 1: The non-employment certificate should be printed in the Indian language commonly used in the place.

Note 2: In the case of pensioners who furnish particulars of re-employment in the certificate, the Disbursing Officer should ascertain and report whether the rules regarding such reemployment have been duly observed.

T.R. FORM - 30

[See Rule 210]

Half-yearly declaration for Female Pensioners

(This certificate is to be attached to the pension bills for December and June.)

Pension Payment Order No.....

I hereby declare that I am not married, and that I have not been married during the past half year

Dated... ..

Signature... ..

Widow

----- of the Late

Daughter

To be signed by two responsible officers or well-known persons.

We certify to the best of our knowledge and belief that the above declaration is correct.

Date... ..

Signature.....

Designation.....

Date... ..

Signature.....

Designation.....

T.R. FORM - 31
 [See Rule 231]
Muster Roll

Cash Book Voucher no. dated the20.....

Part I --- Nominal Roll

Name of Work--

Description	No.	Name	Father's name	Date 20.....										Rate Rs. p	Amount Rs. p	Dated initials and remarks of paying officer made at the time of payment together with the payee's acknowledgement when the paying officer is below the rank of a Sub divisional Officer
				1	2	3	4	5	6	7	8	9	10			
Daily Total																Sub-head of the work to which chargeable.
Initial of person marking the daily attendances																
Initial of Inspecting officer																

Passed for Rs (.....) Rupees.....

Dated the20..... *Signature*
Rank- Sub-divisional Officer Rs p

Grand total of this muster roll..... -----

Deduct - Payment not made, as per details transferred to register of arrears-Part II -----

Balance Amount Paid -----

Add- Arrears of previous muster roll now paid off, as per details of register of arrears -- Part II. -----

Total Amount Paid (in words) Rupees..... -----

FORM- 31 (Contd.....)**Part II - Register of Arrears of Wages Due**

(The adoption of this method of recording arrears is left optional to the Executive Engineer

Month and period to which the arrears relate.	Serial number as per nominal muster roll.	Name	Father's Name	Amount Due (A)	Amount Paid (B)	Dated initials and remarks of paying officer
				Rs p	Rs p	
Total Brought Over (A) ---						
Deduct -----Amount Paid from Part I (B)---						
Arrears of Previous Muster Roll Carried Over----						
Add ----Arrears as per this Muster Roll (Part I)----						
Total --- Arrears Carried Over to next Muster Roll --						

Part III* Details of the measurement of work done by labour employed as per this nominal Muster Roll in cases in which the work is susceptible to measurement.

Description of Work (Each distinct item of work, grouped by sanctioned sub-heads were necessary)	Quantity	Deduct as shown on the last Muster Roll	**Balance

Measurements taken on

Measurement Book No. Page

Dated the20.....

Signature
Rank--

*If work is not susceptible of measurement remarks to this effect should be recorded.

**If desired, rates may be struck where possible and shown in red ink just below the quantities in this column.

T.R. FORM- 32
 [See Rule 233]
Pay bill of work-charged establishment

Major Head	Treasury Code.....
Sub major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

Division..... Subdivision.....
Pay bill for work charged establishment for the month of..... 20.....
Voucher No.....

Item no.	Name of incumbent	Designation	Period	Rate of pay	Amount due	Amount paid	Executive Engineer's authority		Name of work on which employed	Schedule docket no	Dated acknowledgment of payee	Dated initials of officer making payment
							No.	Date				
1	2	3	4	5	6	7	8	9	10	11	12	13
TOTAL.....												

1. Certified that all persons for whom wages have been drawn in this bill were on duty for the periods shown against their names, each man being employed on the work and duties for which the appointment was sanctioned.
 2. Certified also that the wages of every person actually employed during the month have been claimed in this bill.

Pay (Rs.) Rupees

Sub-Divisional Officer

Details of unpaid wages

Items	Rs	p
1)		
2)		
3)		

Total		

Remarks of Divisional Officer

Checked and corrected

Divisional
Accountant

Divisional
Officer

T.R. FORM – 33
[See Rule 243 (a)]
First and Final Bill
(For Contractors and Suppliers)

Major Head	Treasury Code.....
Sub major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

[To be used when a single payment is to be made for a job or contract on its completion, to a contractor]

NAME OF WORK---

Name of contractor or supplier and reference to agreement.	Items of works or supplies (grouped under "sub-heads" and sub-works" of estimate).	Reference to the recorded measurements and dates.	Dates of		Quantity	Rate	Unit	Amount	Payee's dated signature in token of (1) acceptance of bills and (2) acknowledgment of payment.
			Written order to commence work	Actual completion of work.					
1	2	3	4	5	6	7	8	9	10
Total									

Officer preparing the bill

Officer authorizing payment

Signature.....

*Signature

Rank

Rank

For officer authorizing payment

Pay. Rs.(.....)

Dated 20....

Note:- In the case of payments to suppliers a red ink entry should be made across the page, above the entries relating thereto, in one of the following forms, applicable to the case :—

(1) "Stock", (2) "Purchases—For Stock", (3) "Purchases for direct issue to work ", (4) "Purchase for the work, issued to Contractor",

In the case of works sub-amount relating to all items of work falling under the same "sub-head " should be totaled in red ink.

Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression. *This signature is necessary only when, the officer authorizing payment is not the officer who prepares the bill.

T.R. FORM - 34

[See Rule 243 (b)]

Running Account Bill A

(For Contractors: This form provides for advance payment as well as payments for measured work)

Major Head	Treasury Code.....
Sub major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

Cash Book Voucher no.—

Name of Contractor—

Name of work—

Serial no. of the Bill-

No. and date of his previous bill for this work—

Reference to Agreementof.....20.....

Date of written order to commence work—

Date of actual completion of work—

I—Account of work executed

Advance Payments for work not yet Measured			Items of work (grouped under "sub-heads" and "subworks" of estimates).	Unit	Rate	Quantity executed up to date as per measurement book	Payment on the basis of actual measurements.		Remarks (with reasons for delay in adjusting payments shown in column 1)
Total as per previous bill	Since* previous bill	Total up to date.					Up to date.	Since** previous bill.	
1	2	3	4	5	6	7	8	9	10
	Rs	Rs	Rs		Rs		Rs	Rs	

*Where there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement should be adjusted by minus entry in column 2 equivalent to the amount shown in column 1, so that " Total up to date" in column 3 may become 'Nil'.

**When there are two or more entries in column 9 relating to each sub-head of estimate they should, in the case of work the accounts of which are kept by sub-head, be totaled and total recorded in column 10 for posting in the works abstract.

FORM - 34 (contd.)

Advance Payments for work not yet measured.			Items of work (grouped under "sub-heads" and	Unit	Rate	Quantity executed up to date as per measurement book	Payment on the basis of actual measurements.		Remarks (with reasons for delay in adjusting payments shown in column 1).	
Total as per previous bill	Since previous bill.	Total up to Date					Up to date	Since previous bill.		
1	2	3	4	5	6	7	8	9	10	
Rs	Rs	Rs			Rs		Rs	Rs		
	(D)	(B)	Total value of work done to date (A).....							
Figure (D) in words- Rupees			Deduct value of work shown on previous bill.....							
			Net value of work since previous bill (F)....							
			Figure (F) in words- Rupees							

II - Certificate and Signatures

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by and are recorded at page of Measurement Book no.....

2. *Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account 1, some work has actually been done in connection with several items, and the value of such works is, in no case, less than the advance payments as per column 3 of Account I, made or proposed to be made for the convenience of the contractor in anticipation of and subject to the results of detailed measurement, which will be made as soon as possible.

Dated signature of Contractor

Dated Signature of Officer preparing the bill
Rank

**Dated Signature of Officer authorising payment
Rank

* This certificate must be signed by the Sub-divisional or Divisional Officer.

**This signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment.

1. Total value of work actually measured as per Account 1, Col 8, Entry (A) 2. Total "Up to date" Advance payments for work not yet measured, as per Account 1, Col 3, Entry (B) 3. Total (Items 1+2).....		Rs	p
Figures for Work Abstract	4. Deduct - amount withheld --- a. From previous bill as per last Running Account Bill. b. From this bill.....	Rs	p } } } } 4
Rs	p	5. Balance for "up to date" payments ... (Items 3-4).....(K)* 6. Total amount of payments already made as per Entry (K) of the last Running Account Bill No.....forwarded with accounts for.....20..... 7. Payments now to be made, as detailed below :-	
	(a) By recovery of amounts creditable to this work Rs. p.	Rs	p
	(a)		
	Total 4 (b) + 7 (a)		(G)
	(b) By recovery of amounts creditable to other works or heads of accounts: Rs Value of stock supplied: Rs Total (b) Rs		

T.R. FORM - 35

[See Rule 243 ©]

Running Account Bill B*(For Contractors & Suppliers: This form provides for payments for work or supplies actually measured)*

Major Head	Treasury Code.....
Sub major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

Cash Book Voucher no Dated.....20...

Name of Contractor or Supplier

*Name of Work.....

**Purpose of Supply.....

Serial no. of this Bill.....

No. and date of his last bill for this work-- no.....Dated.....20.....

Reference to Agreementof 20.....

Date of written order to commence work

Date of actual completion of work.....

I - Account of work done or supplies made

Unit	Quantity executed (or supplied) up to date as per measurement book.	items of work or supplies (grouped under "sub-head" and "subworks" of estimate)	Rate	#Up to date	#Since previous bill (Total for each subhead)	Quantity executed since last certificate.	Remarks.
			Rs p	Rs p	Rs p		
Total value of work done or supplies made to date (A)							
Deduct --value of work or supplies shown on previous bill							
Net value of work or supplies since previous bill (F)							
Figure (F) in words—Rupees.....							

T.R.FORM - 35 (contd.)
II - Certificates and Signatures

The measurements were made byon 20..... and are recorded at page of Measurement Book no. & no advance payment has been made previously without detailed measurements.

Dated signature of officer
Preparing the bill

(Rank) Sub-divisional Officer,
Subdivision,
Division.

Thumb impression or ¶
dated signature of
Contractor

Dated signature of officer
authorizing payment

(Rank).....

III - Memorandum of Payments

1. Total value of work done as per Account I, Col. 5, entry (A)

Figures for Works Abstract	2. Deduct—Amount withheld		Rs	p	Rs	p	
		(a) From previous bills as per last Running Account Bill					
	(b) From this Bill						
Rs	3. Balance, i.e. "up-to-date" payments [Item 1—2] (K)±						
p	4. Total amount of payments already made as per (K.) entry of last Running Account Bill no.....of....20... forwarded with accounts for....20... to.....20...						
	5. Payments now to be made as detailed below :						
	(a)	By recovery of amounts creditable to the work--- Value of stock supplied as detailed in the --- ledger in20..... - Ditto- in20..... -Ditto- in20.....	(a)				
	Total: 2(b)+5(a)		(G)				
	(b)	By recovery of amounts creditable to the other works or heads of accounts Rs. p. "Deposits" – Attachment as per orders of..... Munsif no..... of20.....	(b)				
	(c)	By Cheque----					
	Total: 5[(b)+(c)]		(H)				

T.R. FORM 35 (contd.)

Pay Rs. 0 (.....) By Cheque
(Dated initials of Disbursing Officer)

Received Rs. _ (.....) as per above
 memorandum, on account of this work. (Amount in words)

Left hand thumb impression or
 Dated the20.....
 _Witness Full signature of Contractor

Paid by me, vide cheque no. dated ,the20.....

Cashier

(Dated initials of person actually making the payment)

IV – Remarks

This space is reserved for any remarks which the Disbursing Officer or the Executive Engineer may wish to record in respect of the execution of the work, check of measurement or the state of contractor's account.

T.R. FORM - 36

[See Rule 243 (d)]

Running Account Bill - Lump Sum Contracts

(To be used for "intermediate payments" to contractors on lump sum contracts)

Major Head	Treasury Code.....
Sub major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

Cash Book Voucher no..... Dated....., 20.....
 Name of Contractor
 Name of work.....
 Serial no. of the bill.....
 No. and date of his last bill for this work- No..... .Dated.....,20.....
 Reference to agreement..... of 20.....
 Name of Division.....
 Amount of contract -.....
 Date of written order to commence work.....
 Time-limit for completion.....

I - Account of Work

	Rs	P
1. Approximate value of work done up to date excluding the measured up additions and alterations.		
2. Value of measured up additions and alterations.....		
3. <i>Deduct</i> —Amount to be withheld (.....) per cent as per paragraph of agreement....		
4. Balance, i.e. "up to date" intermediate payments (items 1+2-3)..... K		
5. <i>Deduct</i> —Intermediate payment already made as per entry [K] of the last Running Account Bill.....		
6. Intermediate payment now to be made (Items 4-5) (D)		
7. Amount of "Secured Advances" as per entry " E " of Account II.....		
8. Total payments now to be made as detailed below *:		
<u>(a) By recovery of amount creditable to this work G</u>		

(b) By recovery of amounts creditable to other works or heads of account. H		

(c) By Cheque		

T.R. FORM-36 (contd.)

II - Account of "secured" advances allowed on the security of materials brought to the site

Quantity outstanding from previous bill.	Deduct quantity utilised in work measured since previous bill.	Quantity outstanding (including ** quantity brought to site since previous bill)	Full rate assessed by the Divisional Officer	Description of materials	Unit	Reduced rate at which advance is to be made	Up to date amount of advance	Reference to Divisional Officer's written orders authorising the advance	Reason for nonclearance of advance when outstanding more than three months
1	2	3	4	5	6	7	8	9	10
Total amount outstanding as per this account							-----C		
<i>Deduct</i> —Amount outstanding as per entry (C) of previous bill.							_____		
Net amount since previous bill (in words) (.....)							----- E		

III - Certificates and Signatures.

1. I have satisfied myself by # that the value of work done up to date excluding the measured up additions and alterations is not less than Rs. conformably with the contractor's agreement and that with the exception of authorised additions and alterations, the work has been done according to the prescribed specification.

2. The detailed measurements of authorised additions and alteration up to date are recorded at page..... of Measurement Book no.....

3. Certified that (1) the *plus* quantities of materials shown in column 3 of **Account II** above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security (2) that those materials are of an imperishable nature and are all required for use on the work for which a lump sum payment for finished work has already been agreed upon and (3) that a formal agreement signed and executed by the contractor in accordance with Rule 255 of the Bihar Treasury Code is recorded in the Divisional Office.

4. Certified that the payment made in this bill includes/does not include value of materials not exceeding Rs. for which secured advances were allowed.

Signature of Contractor

*Dated signature of the officer
preparing the bill*

Rank

Pay (Rs.....) Rupees only.

*Dated signature of the officer
authorizing payment*
Rank

IV – Acquittance

Received (Rs.....) Rupees.....only as intermediate payment in connection with the contract referred to above.

Witness

Full signature of contractor

Paid by me by Cash
no.dated20....
 Cheque

*Dated initials of person
actually making the payment*

T.R. FORM - 37

[See Rule 243 (e)]

Final Bill- Lump Sum Contracts*(To be used for "final payments" to contractors on lump sum contracts)*

Major Head	Treasury Code.....
Sub major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

Cash Book Voucher no.....dated....., 20.....

Name of contractor

Name of work.....

Serial no. of the bill.....

No. and date of his last bill for this work - No.....dated.....,20.....

Reference to agreement.....

Amount of contract -.....

Date of written order to commence work.....

Date of Actual completion of work.....

Time-limit for completion

I - Account of Work Executed

Sub-work, sub-head or item of work	Rate	Unit	Up to date		Remarks.
			Quantity.	Amount.	
1	2	3	4	5	6
	Rs	Lump sum for each		Rs	
Additional work..... Deduct-- Omission....					
Total value of work done up to date F					

II - Certificates and Signatures

1. I certify that the work has been completed in accordance with the prescribed specification and after taking into account all the authorized additions and alterations the value of work done up to date, conformably with the terms of the contractor's agreement, is Rs.....

2. The detailed measurements of the authorized additions and alterations mentioned above are recorded at page of Measurement Book no..... and I am satisfied that they are correct.

Signature of Contractor

Dated signature of the
certifying Engineer*
Rank

III - Memorandum of Payments

	Rs	p
1. Total value of work done up to date as per 'F' of Account I of this Bill		
2. Deduct —		
(i) Up to date intermediate payment already made as per entry 'K' of Account I of last bill no.....dated.....20.....		D
(ii) Total Secured Advances outstanding as per entry 'C' of Account II of last bill no..... dated20.....		E
3. Payments now to be made—		
(a) By recovery of amounts creditable to this work		G
(b) By recovery of amounts creditable to other works or heads of account		H
(c) By Cheque		

**Pay (Rs.....) Rupeesonly.

*Dated signature and rank of Officer
authorising payment*

IV – Acquittance

§Received (Rs.....) Rupees.....only, as above, in full settlement of all demands on account of this contract. *(Amount in words)*

Signature of contractor

£Witness

Cash

Paid by me by ----- no.dated20.....

Cheque

*Dated initials of person
actually making the payment*

V - Remarks

This space is reserved for any remarks which the Disbursing Officer or the Executive Engineer may wish to record in respect of the execution of the work, check of measurement or the state of contractor's account.

T,R. FORM –39

[See Rule 245]

Account of Petty Contractors

ACCOUNT OF PETTY CONTRACTORS FOR THE MONTH OF20..... OF THE DIVISION.....

Name of Work -----

Cash Book Voucher no.....

1	2	Work Done							Payment Made				14	15	16	17	18		
		up to date							To end of previous month										
Name of contractor and reference to agreement.		Items of work (grouped under "sub-heads" and "sub-works" of estimate)		Reference to recorded measurements and date	Quantity	Rate.	Unit.	Amount.	Deduct – value of work shown on previous bill	Net value of work since previous bill	Cash Book Voucher	Amount	This Month \$	Total	Balance due to Contractor	Payee's Acknowledgement with date	Dated signature of witness	Dated certificate of Disbursement	Mode of payment in cash or cheque (no. and date)
3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
*Final Translations		Book no.	Page no.	Date															
Total Final Transaction carried over...															Total of Column 12 (in words) Rs.....				
*Intermediate Transactions on open accounts		Brought Forward							Total intermediate transactions										
									Total for accounts affected by the months transactions										
									Add :- Total for the open accounts not affected by this months transactions as per detailed on back.....										
									Grand Total										
									Date.....										
															Deduct:- "up to date " totals of accounts closing during the month..... Net "up to date" totals of accounts remaining open at close of the month.				
															B				

T,R. FORM –39(contd.)

Pay Rs. ----- in cash
 Signature |
 | **Officer preparing the account**
 Rank |
 And Rs. () D Signature |
 By cheque Rank | **Officer authorising payment**
 Date20.....

Detail of all Open Accounts not affected by this month's transactions

Name of contractor	Value of work done up to date		Total of payments made up to date		Reference to last transaction.		Remarks
					Month	Voucher no.	
1	2		3		4	5	6
	Rs	p	Rs	p			
Total.....							

Date20.....

Sub divisional Officer**#Signature of officer preparing the account**

 * Final and intermediate transaction should be arranged in two groups each being totaled separately.

** Totals (A) and (C) of columns 8 and 11 should agree respectively with entries (B) and (C) of the last accounts.

** In the case of works, the accounts of which are kept by sub-heads the amounts relating to all items falling under the same "sub-heads" should be totaled in red ink.

§ Payment should be attested by some known person's payee acknowledgement given by a mark, seal or thumb impression. The person actually making the payment should initial (and date) in this column against each payment.

This signature is necessary only when the officer authorizing the payment is not the officer, who prepares the accounts.

T.R. FORM-40
[See Rule 248]
Bill for Refund of Revenue

Major Heador... Revenue Head
 Sub Major Head -deduct refund
 Minor Head
 Sub Head

DDO CODE
 TREASURY CODE.....
 BILL CODE.....

Office of.....

Voucher no----- of -----
 List of payment for-----20---

In whose name credited	On what account received	Amount Realised	Date of payment into Treas	Amount in which included and head in which credite	Treasury Officer's signature in token of verification of Treasury credit.	Name of payee	Amount to be refunded	Reason for refund
1	2	3	4	5	6	7	8	9

(1) *Certified that this order of refund has been registered and noted against the original receipt entry in the departmental account under my initials and previous order for refund of the same sum has not been issued.*

(2) *Passed for payment under sanction given in.....*

(3) *Sanctioned and passed for payment.*

(2) or (3) to be struck out as required.

Authorised Officer

Note: In cases where refunds of fines are permitted to be made direct from treasuries other than those at which they were credited, the entry in column 5 should include the name of the

Treasury in which the amount was credited and column 6 should be filled in by the Treasury Officer of the Treasury where refund would be made.

Received Payment Pay Rupees(.....) only
Examined.

Claimant's signature
Date.....

Treasury Accountant

Treasury Officer

For use in Accountant - General's Office

Admitted Rs.....Objected Rs.....

Auditor

Accounts Officer

T.R. FORM-41

**[See Rule 255 & 260]
Grants-in-aid Bill**

For use at Treasury	
Token No.....	Date.....
TV No. & Date.....	

Major Head	Treasury Code.....
Sub major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

Grants-in-aid Bill No.

Please Pay

Name of Organisation/Institution.....

the sum of Rs. (.....) being grants-in-aid for the period-----

sanctioned by-----in his letter no.----- dated -----
(copy enclosed).

Date.....

Signature of DDO.....
Designation.....

Received Payment in full.

Certified that the conditions for the grants-in-aid have been fulfilled.

Signature of Grantee.....
Designation.....

Date.....

For use in Treasury

Pay Rs.....
Examined.

Date.....

Treasury Accountant

Treasury Officer

For use in Accountant - General's Office

Admitted Rs.....
Objected to Rs.....
Reason of objection.....

Auditor

Accounts Officer

T.R. FORM –42

[See Rule 257]

Bill for Scholarships and Stipends

For use at Treasury

Token No..... Date.....
TV No. & Date.....

Major Head	Major Head
Sub Major head	Sub Major head
Minor head	Minor head
Sub head	Sub head

Bill for Scholarships and Stipends at.....College/School
.....during the month of20...

Serial No	Date and period of award	Kind of scholarships or stipends	Name of scholarship or stipend holder	Monthly value of scholarship or stipend.	No of days for which drawn	Amount drawn	Remarks
1	2	3	4	5	6	7	8

Deduct--Balance undisbursed from last month-----

Balance due for disbursement----- (in words)-----

I certify that the student/students for whom claim/claims is /are made have been borne and is /are expected to be borne on the rolls during the period to which the claim relates and that necessary recovery of over-drawal of amount due to the absence of student/students during the preceding quarter has been made in this bill where necessary. Further certified the scholarship drawn in previous months have been disbursed.

Countersigned for Rs.....

Received Payment

Signature.....

Designation.....

Date.....

Principal/Headmaster/Headmistress,
College/School

T.R. FORM-42 (Contd.)

Pay to(Designation).....whose
specimen signature below is hereby attested.

Signature of messenger.....

Signature of Drawing Officer.....

For use in Treasury

Pay Rs.....
Examined.

Date.....

Treasury Accountant

Treasury Officer

For use in Accountant-General's Office

Admitted Rs.....

Objected to Rs.....

Reason of objection.....

Auditor

Accounts Officer

T.R.FORM-43
[See Rule 270]
INTER-DEPARTMENTAL TRANSFERS

Major Head	Treasury Code.....
Sub major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

**Bill for Inter-Departmental Transfers/Supplies made to.....Department for/during
the month of.....20.....**

Serial no	Invoice No. and Date (or Challan No. by transfer credit)	Department From which Transferred / Supplied	Department & Officer To Whom Transferred/ Supplied	Description of Work/Article/se vice rendered	Aggregate recoverablecost	Total amount		Remarks
1	2	3	4	5	6	7		8

"Certified that invoices relating to all items included in this statement for which acceptances have not been received, have been duly sent to the departments or officers to whom supplies have been made or services rendered, and that the amounts included in this statement for adjustment in respect thereof tally item by item with the amounts shown in the invoices in question."

Note: Whenever funds are to be transferred to a works department for execution of projects as deposit work, challan number for transfer credit must be entered in column 2 in place of the invoice number.

Date..... 20.....

Signature-
Designation-

For use in Treasury

Pay Rs.....by transfer credit / bank draft / cheque
to.....

Date..... **Treasury Accountant**

Treasury Officer

Forwarded to the Accountant-General, (A&E) Assam for necessary adjustment. Adjustment relating to those items for which accepted invoices are not sent should be provisionally made against the departments concerned, subject to readjustments being made later, if necessary.

T.R. FORM –44

[See Rule 275]

Pass Book or List of Cheques Paid

Major Head	Treasury Code.....
Sub Major Head	DDO Code.....
Minor Head	Bank Code.....
Sub Head	Bill Code.....

Pass Book or List of Cheques encashed against the account of Officer-in-charge
Department

Month and date of payment	Particulars of cheques cashed		Amount of cheque		*Initials of Treasury Officer	Month and date of payment	Particulars of cheques cashed		Amount of Cheque		*Initials of Treasury Officer
	No	Book	Rs	p			No.	Book	Rs	p	
			Rs	p					Rs	p	

**Each entry should be initialed after comparison with the register of cheques paid.*

T.R. FORM –45

[See Rule 286]

BILL OF EXPENDITURE FROM GOVERNOR’S CONTRACT ALLOWANCE

Major Head	Treasury Code.....
Sub Major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

EXPENDITURE FROM GOVERNOR’S CONTRACT ALLOWANCE

RECEIVED from the Treasury at.....

Rs..... (In words.....)

out of Governor’s Contract Allowance.

Rs. p.

Allotment for 20.....
Undrawn balance of allotment for the
previous year:

TOTAL

Rs. p.

(a) Amount drawn in cash
from the Treasury including this Bill.

(a) Amount on account of debits raised
through the Accountant-General. -

Balance available.....

Dated20.....

*Secretary to the Governor
Of Assam*

T.R. FORM –46

[See Rule 286]

STATEMENT OF EXPENDITURE FROM GOVERNOR'S CONTRACT ALLOWANCE

Major Head	Treasury Code.....
Sub Major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

Statement showing the details of expenditure from the Contract Grant of the Governor of Assam for the month of.....20....

Month	Wages and allowances of household servants including cook, steward, house keeper, etc.	Temporary house hold servants, hurkaras, hot-water bearers, lascars and occasional servants engaged for State entertainment.	Liveries for household servants, including Military Secretary's menials.	*Motor vehicle maintenance.	Household sundries	Miscellaneous petty expenditure.	Total	Remarks
1	2	3	4	5	6	7	8	9
Total..								

Note: The total expenditure up to and including this month is Rs.....
 Rs. p. Rs. p.

Balance in hand at the end of the previous month.....	Contract grant for 20.....
Contract Grant drawn during this month....	Undrawn balance of allotment for the previous year
TOTAL	-----

Expenditure during this month.....	Amount drawn up to and including this month.....
Balance in hand on	Balance available.....
-----	-----

Memo No., dated..... 20.....
 To the Accountant-General, Assam

Secretary to the Governor of Assam

T.R. FORM -47
[See Rule 289]
Bill for Loans and Advances

Major Head Sub Major Head Minor Head Sub Head	Treasury Code..... DDO Code..... Bank Code Bill Code.....
--	--

Motor Vehicle/ House Building/ Marriage/ Computer Advance

Sl. No.	Name and designation	Particulars of advance	Advance sanctioned		Remarks
			Letter/Authority No. & Date	Amount	

Certified that:-

1. The above Govt. Servant has been sanctioned the amount specified against by.....(copy attached).
2. No previous advance of the same type is outstanding against the above govt. servant.
3. Necessary surety bond has been obtained from the government servant.

Received Payments.

Pay rupees

**Signature and Designation of
Drawing Officer**

Examined.

Accountant.

Treasury Officer

Dated.....20.....

T.R.FORM-48
[See Rule 302(a)]
Miscellaneous Bill

For use at Treasury

Token No..... Date.....
 TV No. & Date.....

Major Head	Treasury Code.....
Sub Major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

Miscellaneous Bill no..... Office of.....

Number of item	Description	Amount		Remarks
		Rs	p	
	Total (in words).....			

Received Payments

Signature and Designation of Drawing Officer
For use in Treasury

Pay Rs.....

Examined.

Dated20.....

Accountant

Treasury Officer

For use in Accountant - General's Office

Admitted Rs.....

Objected to Rs.....

Reason of objection.....

Auditor

Accounts Officer

INSTRUCTIONS

Note: Advances for traveling allowance and contingent charges should be drawn in travelling allowance and contingent bills respectively and refundable advance from General Provident Fund should be drawn on the respective pay bill form.

T.R. FORM –49
[See Rule 302(b)]
Schedule of Recoveries

Schedule of recoveries of advance during the month of20.....

Full name and designation of the officer in block letter.	Amount of advance drawn	No. and date of the T.V. including the name of treasury with the head of account in which the advance has been drawn.	Serial number of the present instalment / total number of instalments.	Amount of present instalment that is being recovered	Balance of amounts to be Paid.	Remarks - (a) Service to which the Officer belongs (b) Head of account
1	2	3	4	5	6	7

Note :- In column 4 state the number of installment and also the total number of installments. For example, if any advance is recoverable in 60 installments out of which 15th installments is being recovered, the entry should be 15/60. Column 5 should show the amount recovered in the present month.

T.R. FORM –50

[See Rule 310]

Deposit Repayment Order and Voucher

For use at Treasury

Token No..... Date.....
TV No. & Date.....

Major Head	Treasury Code.....
Sub Major Head	DDO Code.....
Minor Head	Bank Code
Sub Head	Bill Code.....

Treasury Month of..... 20.....

Head of Account		Voucher No.....of List of Payments	
Original number	Date of Deposit	Name of Depositor	Amount originally deposited Rs.....
Received this.....day of..... 20.....the sum of Rupees.....being the amount Payable on account of the deposit described above. <p style="text-align: center;">[Stamp to be affixed where necessary]</p> Claimant's Signature Passed for payment to — Rs. (Rupees.....) <p style="text-align: center;">Judge, Magistrate of or other Officer.</p> Date.....		In this space a translation of the receipt form into current Indian language should be given. Examined and entered. Date..... <p style="text-align: right;">Accountant</p> Treasury at Pay (Rs.) Rupees..... <p style="text-align: right;">Treasury Officer</p> Date.....	

For use in Accountant-General's office.

Admitted

Objected.

Reasons.....

Auditor

Accounts Officer

T.R. FORM –51**[See Rule 315]****Refund of Lapsed Deposit Application and Voucher**

To
THE ACCOUNTANT GENERAL(A&E), ASSAM

Sir,
The following refunds of lapsed deposits aggregating to Rupees.....
..... (in words) have been claimed by of whose
identity and title to the money I have satisfied myself. I request your sanction to the refund:-

Class of Deposits	Particulars of original deposit		Balance credited to the State Government		Date of Lapsed Statement	Amount claimed		Remarks
	Year	No.	Rs.	P		Rs	p	

Date 20....

Signature
Judge, Magistrate or other Officer

Accountant General's Office No. dated

Sanctioned.

Accountant General

Received payment

Receipt stamp

.....Claimant

Pay Rupees (.....) only.

The 20
Examined.

Accountant

Treasury Officer

Note -The signature of the claimant should be obtained on this form and the form should be returned as voucher in support of the debit.

T.R. FORM –52

[See Rule 338]

THE FORM SHALL BE USED AS THE SCHEDULE FOR REGULAR GPF DEDUCTION/

SCHEDULE OF GENERAL PROVIDENT FUND DEDUCTION

(FOR FILLING UP THE REPORT SEE INSTRUCTIONS OVERLEAF)

CARD CODE

3

REC TYPE (OFFICE SEAL INDICATING FULL NAME OF

S

THE OFFICE AND ITS LOCATION)

TREASURY/PUBLIC
WORKS/PUBLIC
HEALTH

(TO BE FILLED IN BY
A.G)

--	--	--	--

HEAD OF ACCOUNT TO
WHICH PAY AND
ALLOWANCES OF
SUBSCRIBERS ARE
DEBITABLE. (NUMERICAL
ONLY)

--	--	--	--

SALARY MONTH
AND YEAR

(ALL NUMERICAL)

--	--	--	--

VOUCHER NO

(TO BE FILLED
IN BY A.G) (ALL
NUMERCALS)

--	--	--	--

ACCOUNTING
MONTH AND YEAR
(TO BE FILLED IN BY

'Head of Account" (a) 2005- Police
will be written as

2	0	5	5
---	---	---	---

(b) 2059-Public
Works will be
written as

2	0	5	9
---	---	---	---

2. SALARY/ MONTH AND YEAR:

These boxes will be filled in by the department indicating the month and year to which the salary (or credit) relates.

Example:-

i) Salary month of
June '88 will be
written as

0	6	8	8
---	---	---	---

Correct

And not as

6	0	8	8
---	---	---	---

Wrong

ii) Salary month of
October, 1988
will be written
as

1	0	8	8
---	---	---	---

Correct

3. If subscriptions or refunds relates to more than 1 (one) month, the last salary month should be inserted. Example:-

Subscriptions/refunds from salary

of June '88 and Nov. '88

1	1	8	8
---	---	---	---

4. TREASURY/DIVISION VOUCHER NO.

Example:

Voucher No.6 should be written as

(i) Voucher no 6 should be written as

0	0	6
---	---	---

(ii) Voucher no 60 should be written as

0	6	0
---	---	---

(iii) Voucher no 600 should be written as

6	0	0
---	---	---

5. Provident Fund Account Number

--	--	--	--	--	--	--	--	--	--	--	--

These boxes should be filled up indicating the state Code ASA (for Assam), the relevant departmental code (also known as group code) such as MED (for medical), MIS (For miscellaneous), LR (For Land Revenue), AGR (Agriculture) and so on and so forth and then the numerals.
Example:-

ASA/POL/42 should be filled
in as

A	S	A	P	O	L	0	0	0	4	2
---	---	---	---	---	---	---	---	---	---	---

ASA/VET/6 as

A	S	A	V	E	T	0	0	0	0	6
---	---	---	---	---	---	---	---	---	---	---

ASA/AGR/4032 as

A	S	A	A	G	R	0	4	0	3	2
---	---	---	---	---	---	---	---	---	---	---

Important Note: GPF A/C Nos. allotted by the A/G should not be altered or modified in any case. The department code must not be changed even in the event of transfer of the subscriber from one department to

Another.example: -

T.R. FORM-53
[See Rule 343]

**FORM OF BILL FOR DRAWAL OF ADVANCE/WITHDRAWAL/FINAL WITHDRAWAL
FROM THE GENERAL PROVIDENT FUND**

(FOR FILLING UP THE REPORT SEE INSTRUCTION OVERLEAF)

1. HEAD OF ACCOUNT 8005-STATE PROVIDENT FUNDS-
01- CIVIL-101 GENERAL PROVIDENT FUND ASSAM STATE

2. SANCTIONING LETTER NO. AND
DATE (IN CASE OF TEMPORARY
ADVANCES AND NON-REFUNDABLE
WITHDRAWAL)

3. NAME AND DESIGNATION OF THE
SANCTIONING AUTHORITY

4. ACCOUNTANT GENERAL'S AUTHORITY
LETTER NO. AND DATE (IN CASE OF
NON- REFUNDABLE/FINAL/RESIDUAL
WITHDRAWAL)

RECEIVED THIS _____ DAY OF _____ MONTH
20

RUPEES ----- BEING THE
AMOUNT (IN WORDS)

DUE TO ME FOR TEMPORARY ADVANCES/NON-REFUNDABLE WITHDRAWAL/FINAL/
RESIDUAL WITHDRAWAL

(STRIKE OUT THE ITEMS NOT RELEVANT)

--	--	--	--

(D.D.O. CODE)
(TO BE FILLED UP BY A.G)

SIGNATURE OF THE DRAWING AND DISBURSING
OFFICER/SELF DRAWING OFFICER WITH HIS SEAL
AND DATE.

(ALL NUMERICALS)

VOUCHER

--	--	--	--

NO.

MONTH &
YEAR IN PAYMENT

--	--	--	--

MADE

CARD

4

 REC

R

CODE TYPE

(TO BE INSERTED
BY TREASURY/DIV.)

(TO BE INSERTED
BY TREASURY/DIV)

--	--	--

TRESURY/PUBLIC WORKS/PUBLIC HEALTH/IRRIGATIN/FOREST

DIV. CODE

(TO BE FILLED IN BY

A.G.)

PROVIDENT FUND NUMBER

NAME OF SUBSCRIBER (ALL CAPITAL LETTER)

A	S	A																														
(STATE			(DEPT.			(NUMERICAL)						(SUR NAME FIRST)																				
CODE)			CODE)																													

AMOUNT OF TEMPORARY
ADVANCES/NON-
REFUNDABLE/FINAL
RESIDUAL WITHDRAWAL

--	--	--	--	--	--

(RUPEES_____.) only

FOR USE BY BANK AND TRESURY

PAY RUPEES (NET) _____

EXAMINED AND ENTERED:

OFFICER INCHARGE OF TRESURY

ACCOUNTANT

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

ADMITTED

OBJECTED

AUDITOR

ASSTT. AUDIT OFFICER/SECTION OFFICER

INSTRUCTION FOR FILLING UP OF GENERAL PROVIDENT FUND PAYMENT VOUCHERS

This new formal stands in substitution of the existing one and has been designed with a view to standardizing the input documents to cater to the needs of the computer.

1. TREASURY/DIVISION NO :-

These boxes should be filled up as follows:-

i) Voucher No.6 should be written as

0	0	6
---	---	---

PROVIDENT FUND ACCOUNT NO

--	--	--

--	--	--	--

--	--	--	--	--

These boxes should be filled up indicating the State Code ASA (form). The relevant departmental code (also known as group code) such as MED(for medical), MIS (for miscellaneous),LR (for land revenue), AGR(for agriculture) and so on and so forth and then the numericals, example :-

ASA/POL/42 should be written as

A	S	A
---	---	---

P	O	L
---	---	---

0	0	0	4	2
---	---	---	---	---

ASA/VET/6 as

A	S	A	V	E	T	0	0	0	0	6
---	---	---	---	---	---	---	---	---	---	---

ASA/AGR/4032 as

A	S	A	A	G	R	0	4	0	3	2
---	---	---	---	---	---	---	---	---	---	---

Important Note:- GPF A/C Nos, allotted by the A/G should not be altered or modified in any case. The department code must not be changed in the event of transfer of the subscriber from one department to another. Example :-

Shri 'X' on joining the Medical Department has been allotted GPF A/C no.ASA/MED/1234 by the A.G. Even if Shri 'X' is subsequently transferred to Agriculture Department his Account no. will remain unchanged. i.e. his account no. continues to be ASA/MED/1234.

3. NAME OF THE SUBSCRIBER (Surname first):-

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

The full, correct name of the subscriber should be written in capital letters with surname first followed by first and second names and so on please leave one box empty for space between surname and first name, and first name and second and so on. Do not use abbreviation as far as possible Example:-

ANIL KUMAR DAS :

D	A	S		A	N	I	L		K	U	M	A	R							
---	---	---	--	---	---	---	---	--	---	---	---	---	---	--	--	--	--	--	--	--

BIBHA RANI SONOWAL :

S	O	N	O	W	A	L		B	I	B	H	A		R	A	N	I			
---	---	---	---	---	---	---	--	---	---	---	---	---	--	---	---	---	---	--	--	--

--	--	--	--	--	--

4. AMOUNT OF TEMPORARY ADVANCES

AMOUNT OF NON-REFUNDABLE

WITHDRAWAL

--	--	--	--	--	--

AMOUNT OF FINAL/RESIDUAL

WITHDRAWAL

--	--	--	--	--	--

TOTAL

--	--	--	--	--	--

These boxes will be filled up by the department as follows :-

1. Rs. 500.00 should be filled in as :-

0	0	0	5	0	0
---	---	---	---	---	---

2. Rs. 5050.00 - do -

0	0	5	0	5	0
---	---	---	---	---	---

5. OTHER POINTS :-

- i) This format should not be changed to suit other requirements of the departments.
- ii) In this format separate spaces have been earmarked for separate authorities and there should not be an encroachment in this regard, Department/Treasury/Division should fill up their allotted boxes with the required data correctly. No additional data must be supplied in the format other than what is called for.
- iii) Data in this format is meant for the computer. Enter them neatly and legibly

T.R. FORM 54
[see Rule346(4)]

Proforma of Indent for Stamps

Description and denomination of Stamps	Any Other saleable material	Quantity sold during the last period	Quantity in hand on ----- (date)	Requirements		Remarks	
				Quantity	Value	Quantity	Value

Station _____ Signature

Date _____ Designation

Checked and found arithmetically correct.....

Stamp Clerk _____ Accountant

Issue quantities recorded in the next column _____ T.O./S.T.O.

Supplied and entered in the Stock Register _____ Signature

No..... Page

Stamp Clerk

T.R. FORM – 57**[See Rule 104]****ALLOTMENT STATEMENT TO ACCOMPANY CHEQUES UNDER VARIOUS HEADS AND DEPOSIT WORK**

Major Head Sub Major Head Minor Head Sub Head	<u>PLAN/NON- PLAN</u> Treasury Code..... DDO Code..... Budget Code.....
--	--

Name of work -----

Ex M.B. number and pages (If applicable) -----

Total allotment for the Work -----

Expenditure including this cheque-----

Balance allotment for the work -----

Expenditure on this Cheque as per details shown below:-

By credit to Stock	By credit to Income Tax	By credit to VAT/ Service Tax	By credit to Royalty	By credit to Security deposit	By other credit	By Cheque	Total
1	2	3	4	5	6	7	8

DIVISIONAL ACCOUNTANT

DIVISIONAL OFFICER

T.R. FORM-58
[See Rule 298]
Departmental Advances Bill

For use at Treasury

Token No..... Date.....
 TV No. & Date.....

Major Head Sub Major Head Minor Head Sub Head	Treasury Code..... DDO Code..... Bank Code Bill Code.....
--	--

Departmental Advances Bill no.....
of.....

Office

Number of item	Description	Amount		Remarks
		Rs.	P	
	Total (in words).....			

Received Payments

Signature and Designation of Drawing Officer

For use in Treasury

Pay Rs.....

Examined.

Dated20..... **Accountant**

Treasury Officer

For use in Accountant - General's Office

Admitted Rs.....

Objected to Rs.....

Reason of objection.....

Auditor

Accounts Officer

V. B. PYARELAL,
 Additional Chief Secretary to the Government of Assam,
 Finance Department.