



JHARKHAND TREASURY CODE

2016

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Govt of Jharkhand
Planning cum Finance Department

Notification

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In exercise of the power conferred under Article 283(2) of the Constitution of India, the Governor of Jharkhand is pleased to make the following rules for regulating custody of, payment into and withdrawal from the Consolidated Fund, Contingency Fund of Jharkhand and the moneys credited to or debited from the Public Account of Jharkhand and all other connected and ancillary matters thereto, namely:-

Chapter 1- Introductory

Section I - Short Title, Extent and Commencement

- 1(a) These rules may be called the Jharkhand Treasury Code, 2016.
- 1(b) It shall extend to the whole of the State of Jharkhand.
- 1(c) It shall come into force with effect from 1st April 2016.

Section II - Definitions

2. In these rules, unless there is anything repugnant in the subject or context:
- 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. '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;
- d. '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;
- e. 'Deputy Commissioner' means the Chief Officer in charge of the revenue administration of a district and in administrative charge of treasuries within the district;

- 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. "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.
- i. "Cyber Treasury Officer" means an officer appointed to act as Treasury officer in respect of Cyber Treasury and include Additional treasury Officer / Assistant treasury Officer in respect of such functions of the "Cyber Treasury" as are assigned to him by Cyber Treasury officer or any other higher authority.
- j. 'Deposit Administrator' means an officer who draws money by way of cheques/ bills from a deposit account placed in his charge;
- k. 'Drawing Officer' means an officer of the Government who is authorized to draw bills for payment;
- l. 'Drawing and Disbursing Officer' means an officer of the Government authorized to draw money from Government account and disburse it;
- m. E-Payment means Government payments made electronically through Treasuries and Sub divisional treasuries into the bank accounts of Government employees, beneficiaries, vendors, etc.
- n. "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.
- o. 'Finance Department' means the Planning cum Finance Department of the State Government;
- p. 'Director (Accounts and Treasury Administration)' means an officer of the Planning cum Finance Department who performs such functions as are prescribed under these Rules;
- q. 'Government Account' means the Consolidated Fund, Contingency Fund and Public Account of the State Government;
- r. 'Pension Disbursing Authority' means the Treasury Officer or the Bank which disburses the pensions;
- s. 'Public Account' means the Public Account of the State as referred to in clause (2) of article 266 of the Constitution of India;
- t. 'State' means the State of Jharkhand and 'State Government' means 'Government of Jharkhand';
- u. 'Treasury' means any Treasury of the State Government notified as such by the Finance Department. Treasury includes the Sub divisional Treasury, which also renders the account directly to the Accountant General;

- v. 'Treasury Officer' means any officer appointed by the Finance Department to perform such functions as mentioned in these rules and includes the Assistant Treasury Officer as well as Sub divisional Treasury Officer so appointed;
- w. '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.
- x. 'Withdrawal' refers to the withdrawal of funds from Government Account, for disbursements of or on behalf of the State;
- y. 'Works Department' includes Road Construction, Building Construction, Rural Development, Drinking Water and Sanitation Department, Water Resources (including Minor Water Resources), Forest, Environment and Climate Change Department or 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 40 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 II of 1934). A copy of the agreement is reproduced in Appendix 1.

Chapter 2 - General Organisation and Working of Treasuries

Section I - General Organisation

Management

- 5. Unless the Government otherwise directs in any special case, there shall be a Treasury in every district. A list of treasuries in Jharkhand is given in Appendix 2. The Government may, following the prescribed procedure, establish additional sub divisional treasuries in a district to cater to the demands of government business.
- 6. The treasury shall be under the administrative charge of the Deputy Commissioner. The immediate executive control of the treasury shall vest in the Treasury Officer. The functional and budgetary control shall be with the Director, Treasuries & Accounts. The Deputy Commissioner shall be responsible for general administration and working of the treasury. The Treasury Officer shall be responsible for the proper observance of the procedure prescribed by or under the Rules and for the punctual

submission of all returns required from the treasury by the Government, the Accountant General, Director (Treasuries and Accounts) and any other authority.

7. The Deputy Commissioner 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 to 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 a year, 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 and all necessary entries are made and initialed without fail at the time of transaction by the Treasury Officer.
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 transfer of charge, in which the stock of the stamps and valuables should be shown, is dispatched without fail to the Chief Secretary, the Accountant General and the General Administration, Finance and Registration Departments 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 JTC Form 1.
10. The Monthly Accounts and other returns to the Accountant General shall be signed by the Deputy Commissioner.
11. **Security of computerized operations**
 - 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 Intergrated Financial Management Information System (IFMIS) system 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.

Director (Treasuries & Accounts)

12. The Planning and Finance Department (Finance Division) shall have a Directorate of Treasury and Accounts for effective management of the functioning of treasuries. Director of Treasuries and Accounts (DTA), Jharkhand, an officer in the rank of secretary to government, shall be the head of department in respect of treasuries.
13. The Director of Treasuries and Accounts, Jharkhand, shall perform the following duties: –
 - a. Give guidance to the Treasury Officers on functional matters while keeping Deputy Commissioner informed;
 - b. Ensure obedience by the Treasury Officers to the Jharkhand Treasury Code, particularly with regard to receipt, custody and withdrawal of funds from treasury, compilation of accounts and their rendition to the Accountant General;
 - c. Inspect or cause to inspect all the treasuries at least once within every two completed financial years as per rules and submit report thereof to Finance Secretary;
 - d. Pursue replies to audit report of Accountant-General on inspection of treasuries;
 - e. Keep 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;
 - f. Sub-allot fund to the treasuries and verification of expenditure statement under the head “2054 -Treasuries” etc.;
 - g. Keep liaison with Accountant-General, banks and treasuries on the matters as mentioned in (a) to (e) above;
 - h. Visit treasuries for verification of financial irregularities as and when reported;
 - i. Monitor progress of submission of the monthly accounts to the Accountant-General;
 - j. Arrange for printing of important rules, manuals, registers, forms required for treasury administration and supply thereof;
 - k. Supervise maintenance of records and returns of the Personal Ledger Accounts or 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 the Department;
 - l. Make arrangements for training of the officers and staff of the treasuries and Drawing and Disbursing Officers in the district;
 - m. Give clarification on these rules, the Pension Rules, the Jharkhand Services (Death-cum-Retirement Benefit) Rules etc. in consultation with the Finance Department as and when required;
 - n. Monitor progress of construction of the buildings of the treasury;

- o. Supervise the work of computerisation of accounts etc. of the treasury in accordance with these and other applicable rules;
- p. Verify 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. Supervise post-computerisation work of treasuries like 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.
- r. Such other functions and duties as may be assigned to him separately by the Finance Department from time to time.
- s. In so far as computerized operations are concerned, ensure proper management controls, such as the following, are included in the overall implementation:
 - general controls at the installation level;
 - general controls at the interface applications and programme modules;
 - output is protected from unauthorized modification or damage and distributed in accordance with prescribed policies;
 - Electronic audit trail is generated with ability to follow a transaction from end to end and identify all critical steps.
- t. Also ensure standardization of procedures for transactions under e-treasury activities and develop and maintain a security policy.

Note- All the functions of DTA are to be performed by Finance department in case DTA is not functional.

Treasury Officer

- 14. The appointment of Treasury Officers is governed by the following instructions:
 - a. An officer who has not passed his departmental examination should not be placed in charge of a Treasury otherwise than for the purposes of training.
 - b. Officers of the Indian Administrative Service, Jharkhand Administrative Service, Jharkhand Finance Service and Jharkhand Accounts Service, who have been in service for less than two years, should not ordinarily be placed in charge of a Treasury.
 - c. Frequent changes in the charge of Treasury should be avoided as far as possible.
- 15. The Treasury Officer is responsible to the Director (Treasuries & Accounts) for the working of the Treasury, for keeping the accounts of the Treasury strictly in accordance with the directions contained in the Accounting Rules for Treasuries, 1992 and for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the Treasury.
- 16. The Treasury Officer is required to see that necessary precautions have been observed in the electronic payment or payment of cheques to the Disbursing Officers. The

Treasury Officer shall periodically examine and ensure that all the computer applications are under the security controls and accesses to passwords are authorised and as per the security manual made for this purpose.

Note- Lists of matters of treasury procedure which require personal attention of the Treasury Officer under these Rules are given in Appendix-3.

17. The Accountant-General (AG) directs his communication regarding treasury accounts and procedure either to the DTA/ Deputy Commissioner or to the Treasury Officer; but all important communications to the AG must be issued under the signature of the Deputy Commissioner or with his approval. The Deputy Commissioner may not forward the Treasury Officer's explanation as his own reply to questions or enquiries concerning the treasury work.

18. a. Accountant-The accountant is responsible under the orders of the treasury officer 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 see that the rules and orders in force are observed in respect of all transactions of treasury and to bring all cases of irregularity to the notice of the Treasury Officer.

b. Bill scrutinising clerk/Treasury bill clerk- Bill Scrutinising Clerk shall see that no defects exist in bills passed for payment at the Treasury as per Rule 109.

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.

19. 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 will 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.

20. 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

21. (a) The daily account shall be prepared by the Bank Manager, such payments and receipts will be classified as may be directed by the AG, 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/ emages 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.
22. 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. A daily account of receipts and payments in JTC Form 2 together with connected challans and vouchers / *paid cheques/ emages of paid cheques /paid Electronic Payment advises*. The Bank shall ensure that vouchers / *paid cheques/ emages of paid cheques / paid Electronic Payment advises* sent to the Treasury are conspicuously stamped with the word 'Paid' and challans with the word 'Received'.
 - b. *A pass book or the register of receipts and payments* to be duly forwarded to and returned by the Treasury Officer.
23. 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 Accountant General has authorized the submission of scroll on the morning of the following working day.
24. 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

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

Closing for the month

27. The monthly accounts shall be closed without fail on the last day of each month in accordance with the provisions contained in Accounting Rules for Treasuries, 1992.
28. (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

29. 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.
30. Vouchers / *paid cheques/emages 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

31. Commissioner may inspect district/ subdivisional treasuries after informing Deputy Commissioner of the district.

By Deputy Commissioner

- (a) Deputy Commissioner should make a systematic inspection of his Treasury at least once in six months. Deputy Commissioner should, as far as possible, avoid inspecting the treasury 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.

By DTA

(b) DTA should inspect / cause to inspect all the treasuries at least once within every two completed financial years as per these rules and submit report thereof to the Finance Secretary.

By Finance Department

(c) Finance Department can authorize an officer or a team of officers to inspect treasury as and when required.

Inspection of Cyber treasury

(d) Cyber treasury must be inspected by a team of technical personnel authorized by the Finance Department once in a year. This technical audit will be in addition to the audit by AG and Finance Internal Audit team to be carried out once in a year.

By the Accountant General

32. District treasury is periodically inspected by Gazetted Government Servant of Indian Audit Department in accordance with the rules in Audit Manual. The Report on the Inspection is drawn up in two parts. The first, dealing with resources and public debt and the other with other points. A copy of the report is sent by the Accountant General to the Deputy Commissioner.

The Accountant General may refer to the DTA any matter brought to notice in the report which he considers should receive the DTA's attention or in respect of which he considers that the action taken by the Deputy Commissioner is inadequate. Points which can not be settled with the DTA and important irregularities are also reported by the Accountant General to Government through the Finance Department.

Note 1- Deputy Commissioner should take advantage of the inspecting officer's visit to discuss with him any difficulties in connection with the treasury or the account administration of the district.

Note 2- The responsibility for the proper management and working of the treasuries rests entirely with the Deputy Commissioner and periodical inspection by officers of Indian Audit Department is not intended to affect in any way the responsibility of the Deputy Commissioner.

Section IV- Safe custody of valuables

Deposit of Cash Chest and Valuables in the Treasury

33. (a) 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.

- (b) The Collector may permit the placing or embedding of chests in the verandah or walls outside a treasury or subdivisional treasury. In granting such permission the following rules should be observed:
 - (i) The permission should be given in exceptional circumstances and not as a rule, and only to Government institutions, local bodies or co-operative banks, and in no case to a private individual or private concern.
 - (ii) The Government institution or local body applying for permission should give a certificate in T.C. Form 62. The certificate given in the said form should be preserved as a permanent record in the district office if the permission applied for is granted.
 - (iii) The cost of embedding, etc., will, in each case, be borne by the party for whose benefit the chests, etc., are embedded; the cost of removal, if necessary and of repairs to building necessitated by such removal should also be borne by the same party.
 - (iv) The permission should always be given by means of an order in T.C. Form 63 clearly disclaiming all responsibility for safe custody and liability for loss; an acknowledgment of the receipt of such letter should always be obtained.
- 34. 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 prior approval of Deputy Commissioner in each case;
 - b. Under the orders of Deputy Commissioner other sealed boxes and packets containing bullion, jewellery 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.
- 35. 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 JTC 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.

Strong Rooms

36. (a) Without the permission of State Government, no place should be used as strong-room unless it is first certified to be secure and fit for use by an officer of the Public Works department not below the rank of an Executive Engineer. Existing Strong rooms should be inspected annually by an Executive Engineer rank officer, who will grant certificate of safety and it is the duty of the treasury officer to obtain such a certificate annually.

(b) The District Superintendent of Police or the Commanding Officer of the guard if a Military one, should record an order prescribing the position of the sentries and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights etc., but the responsibility for the security of the building and its fixtures shall remain with Executive Engineer, and that for the security of chests and other treasury furniture not forming part of the building or fixtures, with the officer in charge of the treasury.

(c) A copy of the inspecting officer's certificate and of the District Superintendent's or the Commanding Officer's order should be hung in a conspicuous place within the Strong room. It is the duty of the Treasury Officer to see that all conditions as to the manner of storage stated in these documents are complied with.

(d) The doors and the windows of the Strong room must remain permanently closed and locked, except during the time necessary for moving valuables into or out of it. The Treasury Officer must be personally present during the whole time between the opening and shutting of the Strong- Room.

(e) As an exception of this rule, the opening of the shutters may be permitted, during the office hours, in an aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building, provided that valuables remain securely packed under lock and key.

Note: In cases of departmental chests, the rules related to strong room must be followed.

Custody of padlocks and keys of Strong-Rooms

37. The procedure for the custody of duplicate keys of treasury Strong-Rooms and chests will be such as may be prescribed by the Board of Revenue. The procedure so prescribed shall among other matters obtain provisions so as to secure that-
- a. some person or persons shall be definitely responsible for the custody of duplicate keys;
 - b. the whereabouts of the keys shall be enquired into periodically and also whenever charge is transferred;
 - c. when the loss of a key is discovered the loss shall be at once reported to the Board of revenue by whom such order should be issued as will prevent the risk of access to the lock by any one into whose hands the lost key may have fallen; and
 - d. Unnecessary number of duplicate or spare locks and keys shall not be supplied in the first instance, or retained when they have ceased to be required.

Note: The procedure prescribed by the Board is contained in [rules 82 and 203 of the Board's Miscellaneous Rules, 1939].

38. The following rules should be carefully observed in the opening of the strong rooms under double locks and in handling their contents-
- a. The double locks of the strong room shall on no account be opened except by the Treasury Officer and the Assistant in charge of strong room in the presence of each other and of the havildar in charge of the guard and the sentry on duty. Both the Treasury Officer and the Assistant in charge of strong room will remain present in the double locks Strong-Room for the whole period during which the double locks are open.

- b. The Treasury Officer is responsible that the keys held by him are never handed over to anybody either in his presence or in his absence except as provided under sub-rule (c) below. He will himself insert each key into the padlock whenever a padlock has to be opened.
- c. The Assistant in charge of strong room is responsible that the keys held by him are never handed over to anybody either in his presence or in his absence. He will himself insert each key into the padlock whenever a padlock has to be opened. Appendix 10 (VIII) may be seen for further instructions regarding maintenance of Strong Room.)

Chapter 3 - Receipt of Money into Government Account

Section I - General Rules

- 39. 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 of the State,
 - b. loans raised by the Government;
 - 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.
- 40. Notwithstanding anything contained Rule 39 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 Act 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; and
 - e. In case of cash received by the Forest Department and utilized in meeting immediate local expenditure.

41. 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 and with the permission of Finance Department, Resident Commissioner Jharkhand Bhawan may open a bank account.

Note: The personal claims of Government servants like pay, allowances, medical reimbursements, loans etc. should be paid to them through the means as may be prescribed.

Section II- Procedure for receipt money into the Government Account

Receipt of money

42. 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*.
43. Whenever under the provisions of Rule 40 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 gross receipts and the payments made there from shall be recorded as receipts and expenditure in the records and accounted for to the Accountant General. If the receipts are in excess of expenditure made, the excess shall be remitted to the Bank through challan and the Government servant making such remittance shall note on the challan presented under Rule 45 the full amount of the cash actually received by him, and per contra, the expenses disbursed therefrom, and not merely the net receipts.
44. 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 triplicate. 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 challan

45. Any person paying money into the Bank shall present with it a challan in JTC Form 4, or such other form for specific class of revenue receipts or dues or deposits as may be specified by the State Government from time to time, showing distinctly the nature of the payment, the person or the Government servant on whose account it is made, and proper account classification. Separate challans shall be used for money-creditable to different heads of accounts.

46. Challans shall generally be presented in triplicate. 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, the Head of account with code may be printed on the JTC Form 4, where necessary.

Procedure at the Treasury for payment into Government account

47. 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 enface 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.

48. Challans for sums of Rs. 1,00,000 (Rs One Lakh) and above must be enfaced by the Treasury Officer, but those for sums less than Rs.1,00,000 may be enfaced by the Treasury Accountant. In cases where challan is enfaced by the department concerned, the above procedure shall apply to the departmental accountant and departmental officer respectively.
49. 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.
50. a.) 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.
- b.) The Bank shall send the print out of daily scroll to the Treasury and sub divisional treasury on daily basis in the format agreed between the Bank and Director, Treasuries and Accounts.
51. **e-Receipts:** While the Finance Department may, by notification in the official gazette, prescribe the procedure as well as forms to be used for e-Receipts and may issue other supplementary instructions as may be necessary, the following general controls may be observed in respect of receipts through net banking; credit/debit cards; and corporate banking; 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.

52 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

- 53 Moneys received by the Public Works Department shall be paid as soon as possible to the nearest Bank for credit as Public Works remittances through the Treasury Officer.
- 54 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.
55. Public Works Remittances shall be made in JTC Form 5 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 work division there should be a separate challan.

- 56 The Treasury Officer shall furnish to the Divisional Officer/Engineer concerned a consolidated Treasury Receipt in JTC Form 6 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

- 57 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 JTC Form 5 duly filled in.
- 58 Earnest money deposits tendered by contractors or purchasers of forest produce should be credited to the head 'Revenue Deposits' 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.
59. If a Forest Officer uses cash receipts temporarily for current expenditure under the provisions of Rule 40(e) above, he must, before the end of the month, send to the Treasury Officer a cheque for the amounts thus utilised, drawn in his own favour 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.
- 60 A consolidated receipt in JTC Form 7 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 1- General principles

61. Unless the Finance Department otherwise directs in any case, moneys may not be withdrawn from Government Account without the written permission of the Treasury Officer. The Accountant General may also permit withdrawal for any purpose consistent with these rules.
62. (i) 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 pay sum due from the Government to the Drawing Officer.
 - b. To provide the Drawing Officer with funds to the meet claims likely to be presented against the Government in the immediate future by Government servants and private parties.
 - c. To enable the Drawing Officer to supply funds to another Government servant from which to meet similar claims.
 - d. To pay direct from the bank sums due by Government to a private party.
 - 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.
- (ii) Unless expressly authorized by the Accountant-General, a treasury officer shall not permit withdrawal for any pupose not specified in clause (i) of the rule.
63. Except as provided in Rule 72 below, 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 claim against Government shall be presented through a bill or cheque 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 cheques 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, and the allotment status for that particular Head of Account;
 - d. 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.

64. 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.
65. The bills of staff of the existing temporary establishment shall be honoured by the Treasury Officer beyond the sanctioned term for such temporary period of six months only, provided that the bills are accompanied by a certificate duly signed by the Drawing Officer to the effect that:
 - a. the post of temporary establishment in respect of which pay and allowance are drawn in the bill was sanctioned up to date vide number and date of sanction etc. should be specified;
 - b. the sanction for the extension of period has already been applied for and the claim is otherwise in order.
66. A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Accountant General.
67. 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. Provided further that pension payable in India may be paid in any district of the State.
68. 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.
69. No withdrawal shall be permitted on a claim for the first of any series of the payments in a district of pay or allowances to a Government servant other than a person newly appointed to Government service; unless the claim is supported by a last pay certificate in such forms as may be prescribed by Auditor General of India. A Drawing and disbursing officer shall not produce a bill for any government servant to whom he has granted a last pay certificate, unless the certificate is first surrendered. Again a treasury officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a last pay certificate,

unless the certificate is first surrendered. (Please refer to Appendix 10 (II) for further instructions)

70. The Treasury Officer has to satisfy not only himself but also 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.
71. 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 for omitting to require it.
72. a) A Deputy Commissioner may in circumstances of emergency, to prevent loss of life and property caused by natural calamities such as floods, cyclones, earthquakes, epidemic diseases, or riots and disturbances, by an order in writing authorize and require a Treasury Officer to make payment, not being a payment of pension, without complying with the provisions of these rules, subject to the condition that the amount be drawn with the approval of Finance Department and the total amount drawn by Deputy Commissioner under this rule in respect of his whole district does not in any case exceed Rupees one crore in one financial year.
- b) However, no prior approval is required where communication is not at all possible, provided that the maximum amount drawn by a Deputy Commissioner without prior approval in respect of his whole district may not in any case exceed Rupees ten lakh in one financial year.
- c) The Deputy Commissioner shall at once forward a copy of his order and a statement of the circumstances requiring it to the Finance Department; and the Treasury Officer shall at once report the payment to the Accountant General. To ensure that the limit of Rupees one crore prescribed above is not exceeded in any case, the following certificate will be given and duly signed by the Deputy Commissioner on the body of each bill drawn under the powers conferred upon him by this rule.
- 'Certified that the total amount including the amount of the present bill ordered and drawn under Rule 72 of the Jharkhand Treasury Code for the whole district during the current financial year does not exceed rupees one crore'.
73. a. 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 over charge 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.

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

Section 2 - General rules

Sub-section I- Claims for withdrawal

Mode of withdrawal

74. Save as otherwise provided in these rules, money may not be withdrawn from the Government Account except by presentation of bills and cheques to the Treasury. Drawing and Disbursing Officers may submit bills online through the IFMIS and adhere the duties and responsibilities enumerated in appendix 18
75. All gazetted Government servants are authorized to draw pay and travelling allowance bills. Pay and travelling allowance bills of establishments and office contingent bills of various departments and offices are drawn by officers shown in Appendices-15, 16 & 17. Travelling allowance bills will be subject to the countersignature of the controlling authority as prescribed under the Jharkhand Travelling Allowance Rules and appendix 19.
76. As regards to other classes of bills, e.g. refunds, loans, advances, etc, the bill should be signed or countersigned by authorities competent to sanction the charges and are drawn by the Government servant concerned with reference to the orders of competent authority sanctioning the same.
77. (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

78. 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.

79. 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.
80. 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.
81. 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 concerned department.

Delays in payments and arrear claims

82. 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.
83. 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.
84. 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

85. The following instructions with regard to the preparation and form of bills shall be observed.
 - a. System generated bills in prescribed forms shall be made available in English and Hindi.
 - 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. Bills with digital signature of DDO may be accepted.
 - d. The amount of each bill should 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.

- e. 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.
- f. 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.
- g. 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.
- h. 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.
- i. The memorandum of allotment in the travelling allowance and contingent bills must be properly filled in.
- j. Charges against two or more major heads should not be included in one bill.
- k. 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.
- l. 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.
- m. 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.
- n. Authority under which deductions are to be made, on account of retrenchment or other orders for recovery, should be quoted.
- o. The DDO shall ensure that in respect of bills of personal claims of Gazetted Officers the full name and the pay slip number is indicated in the bills.

Signature and countersignature on bills

86. Unless the Finance Department has expressly authorised in case of any office, no payment may be made on a bill or order signed by an officer other than the authorised

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.

87. The head of an office may authorise 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.
88. Bills requiring prior countersignature shall not be accepted by a Treasury unless such bills have been countersigned by the controlling officer.
89. 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 and copies of bills etc.

90. (a) No Government officer may issue duplicates or copies of bills or other documents for the payment of money which has already been made, on the ground that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum was paid to a certain person. This prohibition extends only to the issue of duplicates on the grounds that the originals have been lost and does not apply to cases, if any, in which, by any rule or order, duplicates have to be prepared and tendered with the originals.
 - (b) 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.
 - (c) 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.
 - (d) 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 payment is made on its future presentation, if subsequently traced out.

Note: When any kind of bill is required to be prepared in duplicate 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

91. Receipts for all sums exceeding the amount prescribed under Section 3 read with item 53 of Schedule 1 of the Indian Stamp Act (Act 11 of 1899) unless they are exempt from stamp duty must be stamped with revenue stamps. A list of such exemptions is given in Appendix 7. The amount 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

92. Save as expressly provided by these rules, no person is authorised to draw on a treasury by means of cheques without a special order of the Finance Department and before he has been authorized by the Accountant General.
93. Stocks of cheque books required for supply to the drawing officers under Rule 94 below shall be kept by the Treasury Officer, supplies being obtained periodically from the Accountant General. 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 they are acknowledged by the latter promptly
94. (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. The requisition must be signed by the officer authorised 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 a 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, "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.

(k) Cheques drawn in favour of Government servants and departments in settlement of Government dues shall be crossed "A/c payee only, not negotiable".

(l) In the absence of a specific request to the contrary from the payee, cheques drawn in favour of corporate bodies, firms or private persons shall also be crossed. Subject to any instructions received from the payee, a cheque shall be crossed "__ & Co.", with the addition of the words "Not negotiable" between the crossing. Where the payee is believed to have a banking account, further precautions shall be adopted where possible by crossing the cheque specially (instead of the general crossing "__ & Co.") by quoting the name of the Bank through which the payee will receive payment and by adding the words "A/c payee only, not negotiable". This rule shall apply to all cases where the use of crossed cheques is prescribed.

95. (a) Every cheque must be made 'Account Payee'.

(b) 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".

96. (a) Cheques shall be payable at any time within three months from the date of issue. If the currency of a cheque should expire owing to it 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.

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.

(b) 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.

97. (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 favour 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.

Letters of Credit/Assignments

- 98 Where, under the provisions of these rules, or under any special order of the Government in force, a letter of credit or assignment prescribed in JTC Form 8 or as prescribed in JTC Form 58 in case of Public Works Department, is issued in favour of a drawing officer, such letter of credit or assignment shall specify the maximum amount up to which the officer credited shall have authority to draw on a particular Treasury (on which the letter of credit or assignment has been issued). Any letters of credit or assignments issued on the Treasury shall also be communicated to the Bank. The letter of credit system is detailed in Appendix 8.
- 99 A drawing officer in whose favour a letter of credit or assignment has been issued is not permitted to draw the whole amount and place it in a separate drawing account at the Bank or in his private account.
- 100 A letter of credit or assignment shall lapse at the close of the financial year in which it is issued and a cheque drawn before, but paid after the end of the year, shall be taken against the letter of credit or the assignment of the year in which it was drawn.

Other Orders of Payment

101. 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.
102. The Accountant General will supply to all Treasury Officers and other disbursing officers within his audit circle as also other Accountants General, to whom he may directly issue authority for payment, with an attested copy of the specimen signature of all gazetted Government servants serving under him, who are authorised to sign

payment orders on bills, or to issue letters of authority for payments to be made at such treasuries or by such disbursing officers or Accountants General. Attested copies of specimen signature of such gazetted Government servants serving under him as are authorised to sign payment orders upon the Bank will also be supplied by Accountant General to the Bank.

Sub-section II - Payment of Claims at the Treasury

Introductory

103. All the bills preferred for payment shall be presented to the Treasury invariably through Treasury Messenger Register in JTC Form 9 to be maintained by all drawing officers along with an authorization in JTC Form 13. All the contingent bills shall be prepared in duplicate. The original copy of the bills shall carry signatures of drawing officers in all designated places and shall not carry any other papers. The duplicate copy of the bill carrying the same number 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.
104. The instructions, which shall be observed by the Treasury Officer, in the maintenance of the Treasury Messenger Register, are given below:
 - a. The Treasury Officer shall supply the Treasury Messenger's 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 Messenger 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, may be employed to ensure the integrity and authenticity of the bills presented to the Treasury.

Treasury Messenger Register

105. (a) Columns 1 to 5 of this register (JTC Form 9) 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 a 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 in duplicate as mentioned in Rule 103 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 Messenger 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

106. (a) Each Drawing and Disbursing Officer shall maintain details of allotment received in a register format prescribed by JTC Form 10 and also serially enter in this register the details of bills/cheques presented to the Treasury against it. This may be maintained on the computer.
- (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.
107. The Treasury shall also maintain a copy of the Allotment Register in JTC Form 10 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

108. (a) The Treasury Bill Clerk shall maintain an Advance Bills Register in JTC Form 11 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. This may be maintained on computer.
- (b) A plus and minus memorandum of unadjusted advances should be sent by the Treasury Officer to the Accountant General with his monthly accounts and a DDO-wise yearly report should also be sent to the Finance Department.

Checks to be applied at the Treasury on claims presented

109. **Manual Environment**

- a. The bill, cheque or other document presented as a claim for payment shall be received and examined by the Bill scrutinizing clerk / treasury bill clerk and then 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/a legal acquittance.
- b. Such orders shall be recorded, numbered, dated and signed in the 'Register of Payment Orders Issued' in JTC Form 12. The duplicate bill containing original sub vouchers shall be retained in the treasury with the stamp. The original bill duly passed by the treasury shall be sent to the bank with the payment advice. After the original bill is received back from the bank, both the bills shall be attached together and sent to the Accountant General with monthly accounts. The Bill will be paid at the Bank in accordance with the order of the Treasury Officer, the Bank being responsible only for strict adherence to this order and for obtaining, upon payment of the bill, a proper discharge from the payee.
- c. The order of payment referred to above should be entered both in words as well as in figures. However, in case of cheques, bank drafts, deposit re-payment vouchers, postal vouchers, lapsed deposit refund vouchers and all bills pre-audited by the Accountant General, where the amount is already expressed in words and figures and no alteration is necessary owing to retrenchments, the pay order may be confined to the word "Pay".
- d. All corrections and alterations in order of payment must be attested by the dated initials of the Treasury Officer.
- e. Corrections and alteration in orders of payment given by the treasury officer on the bank must be attested by his full signature.

110. **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.

111. The Treasury Officer shall prepare in duplicate an Advice List containing the details of bills passed by the Treasury for encashment at the Bank as extracted from the 'Register of Payment Orders Issued' and one copy be sent to the Bank in a closed cover after being entered in Peon Book as an advice to the Bank. The duplicate copy shall be kept in the Register. The frequency of sending advice list to the Bank in a day shall be decided in consultation with the Bank. The Bank shall refuse payment of bills, cheques and other documents which have not been included in the Advice List. Instructions on preparation of Advice List are given in Appendix 9.

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

112. 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.

113. (a) Special precaution must be taken by the Treasury Officer as regards all bills and documents showing signs of alteration; and if such documents are frequently received from any office, the attention of the head of the office shall be formally drawn to such 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.

114. 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 73 and 87 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 102 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.

115. A register in JTC Form 14 shall be maintained by the Treasury showing the details of self-drawing officers, if any, who are entitled to draw their pay and allowances from that Treasury. As each pay or leave-salary bill is presented for payment, reference to this register shall be made to see that the sanctioned rate is not exceeded.

116. 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.

117. (a) 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 10.

(b) The following is the list of irregularities which are treated as sufficiently serious to necessitate disciplinary action. These are reported by the Accountant

General to the Government in monthly list as soon as detected in course of audit or inspection of treasury:-

- i. Payment of amount in excess of that claimed.
 - ii. Payment in excess of amount authorized by audit office.
 - iii. Over-payment due to mistake in the total of the bill.
 - iv. Over-payment due to wrong payment order.
 - v. Over-payments or double payment due to mistake in the preparation of last pay certificate of Government servant by the treasury.
 - vi. Payment of a first claim of pay not supported by a last pay certificate in the cases of Government servant who draws pay direct from treasuries.
 - vii. Payment of pay and allowances of gazetted Government servant before the close of the month for which these have been claimed.
 - viii. Payment of gratuity made without authority from the audit office.
 - ix. Bill requiring pre-audit by or previous authority from the audit office paid without such pre-audit or previous authority.
 - x. Bills requiring countersignature before payment paid without such signature (treated as serious if no separate sanction is quoted).
 - xi. Unauthorised payment in one district of claim arising in another.
 - xii. Bill paid though not signed by drawing officer.
 - xiii. Payment order made on bill not fully signed by drawing officer.
 - xiv. Payment order made on a cheque not signed by the drawer.
 - xv. Payment order made on cheques not properly endorsed.
 - xvi. Difference in the amount expressed in word from that shown in figures of a bill.
 - xvii. Payment made without the pay order being signed by the treasury officer.
 - xviii. Pension payment actually made but not noted in the pension payment order.
 - xix. Discrepant entries in the collector's and pensioner's halves of pension payment order.
 - xx. Delay on part of Treasury in recovery of amounts retrenched by the Audit Office due to negligence or entering into correspondence with the party from which recovery has to be made..
118. 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 directly or through his own official superior as the case may be.
119. When a cheque is presented, special care shall be taken to ascertain, by examination, its printed number that it really was taken from the book notified under Rule 94 above and is in use by the drawing officer who has signed it.

120. 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 97 shall be carefully observed with a view to preventing the payment of the cheque in question.

e-Payment to persons not in Government employment

121. (a) Payment to contractors and suppliers -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

- 122 Stocks of cheque books required for supply to the drawing officers under Rule 94(a) above shall be kept by the Treasury Officer, supplies being obtained periodically from the Accountant General. 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 they are acknowledged by the latter promptly.
- 123 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 94(d) above and is in use by the drawing officer who has signed it. The provisions of rule 94 to 96 shall be specifically borned in mind.
- 124 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 97 (b) shall be carefully observed with a view to preventing the payment of the cheque in question.

- 125 Every payment made on the authority of any letter of credit or assignment must without fail be noted at the time of payment under the Treasury Officer's initials in the appropriate register of payments

Sub-section III- Responsibility for moneys withdrawn

Voucher for Payment

126. 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.
127. 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.
128. 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.
- Note: In case of articles received by value-payable post, the value payable cover, together with the invoice or bill showing the details of the item paid for, may be accepted as voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the post office and this covers charges for the money order commission.
129. A certified copy (marked 'duplicate') of a receipted voucher may be retained by the disbursing officer. This should 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.
130. The provisions of Rules 85 and 91 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.
131. 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.

132. 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.
133. 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.
134. 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

135. 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

136. (a) Every Government servant entrusted with 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, through letters, audit memoranda etc. He shall return the audit memoranda or reply to objections within a fortnight or send a letter explaining the cause of delay.

(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.
137. (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.

138. (a) Deductions on account of sums disallowed from pay bills shall be made in accordance with instructions issued by AG. 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 3- Personal Claims of Government Servants

Sub-section I- General Principles

Due Date

139. 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 after twenty-fifth of the month and shall be due for payment on the last working day of the month when the Bank is open.

140. 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.

Deductions from Bills

141. The following deductions are usually made from pay bills:

Fines imposed on Government servants, rents for Government residences including rents for furniture, water and sanitary installations, charges for cost of water, electricity etc., fund subscriptions, amounts retrenched and ordered for recovery, income tax deductions, repayments of advances, premium for insurance policies etc.

142. 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.
143. (a) Recoveries on account of security deposits of employees of different departments should be made in cash at the time of disbursement of pay and kept in accordance with departmental instructions.
- (b) For payments made into a court of law on account of attachment or otherwise, the recoveries should 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

144. 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

145. (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 a statement intimating the rate at which rent and other charges are recoverable in JTC 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 the rate at which such recovery is to be made changes.

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 as and together with the rents of building proper.

(b) The Divisional Officer shall render in duplicate a demand statement in JTC Form 16 to the DDO concerned. After the recovery has been made, one copy of the statement 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) 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.

Recovery order by the Accountant General

- 146 Deductions on account of sums disallowed from pay bills shall be made strictly in accordance with the instructions issued by the Accountant General. The recovery of a sum disallowed from a pay bill may be made from the next pay bill and, of a sum disallowed from travelling allowance bill, from the next payment of travelling allowance but sums disallowed from a travelling allowance bill must be recovered in cash or from the pay bill when the Government servant concerned does not, within a month, present any other travelling allowance bill from which they can be recovered.

Attachment of pay and allowances etc. for settlement of debt

147. (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.
148. (a) 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 is to make the deductions is responsible for remitting the amounts without undue delay to the court concerned.
- (b) 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.
- (c) 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

149. (a) Save as herein after 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.

150. (1) 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.

(2) Death of Payee

(a) Pay and allowances can be drawn for the day of the man's death ; the hour at which death takes place has no effect on the claim

Note : Day for the purpose of this rule and rule 167 should mean a calendar day beginning and ending at midnight.

(b) Pay and other allowances claimed on behalf of a deceased Government servant may be paid without the production of the usual legal authority:-

(i) to the extent of the gross claim not exceeding Rs. 20,000/- under the orders of the Head of the office in which the Govt. Servant was employed, at the time of his death provided that such payment shall be made only after the Head of the office is fully satisfied as a result of an enquiry made by him or any gazetted officer subordinate to him, about the rights and title of the claimant to receive payment of the said amount. The result of such enquiry shall be invariably recorded in writing by the officer making it; and

(ii) for the excess over the gross claim exceeding Rs. 20,000/- under the orders of the State Government in execution of an indemnity bond for double the gross amount due for payment with such sureties as they may deem necessary, if they are satisfied of the rights of title or the claimant and consider the delay and hardships would be caused by insisting on the production of the letters of administration.

In any case of doubt payment shall be made only to the person producing the legal authority.

Note 1. The form of indemnity bond mentioned in this rule is given in T.C. Form 21. The sureties accepted for joining in such bond must be of proved financial ability to meet the obligations undertaken.

Note 2. Regarding last payment of pay and allowance in the event of death means to the claim for the month in which the government servant served the office.

Note 3. Registration of the indemnity bond is not necessary.

Sub-section II- Bills of Establishment

151. 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

152. 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.
153. a. The claims of all Government servants shall be drawn by the Drawing and Disbursing Officer of the concerned establishment to whom they are attached. A consolidated bill of claim for pay and allowances shall be drawn in respect of all Government servants for an establishment. The same provision shall apply to all tribunals, commissions and such other bodies of the Government whose employees draw their salaries directly from the Treasury.
- b. A self drawing officer, if any as authorized by the Planning and Finance Department, may draw his pay and allowances from Treasury against the allotment of the establishment to which he is attached. He shall indicate his admissibility as per AG authority and deductions, as also the AG slip number on the basis of which he is drawing his salary and allowances.

Note: Rules related to bills for establishment apply mutatis mutandis to the bills related to self drawing officer. The procedure for such cases are given in appendix 21

Forms and Preparation

154. Bills for pay, fixed allowances and leave salaries shall be prepared in JTC Form17, 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.
155. All allowances, including permanent travelling allowance, conveyance allowance, house rent allowance, etc. should be drawn in the establishment pay bill.
156. The entries in all the money columns of the bill shall be totaled separately under each section. 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.

- 157 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

158. (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 JTC Form 18.

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

159. 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

160. (a) When a periodical increment is drawn for the first month by a Government servant, a certificate in JTC Form 19 shall be appended.

(b) Of the two alternative certificates printed on JTC 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, as counted 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

161. 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
- a. that the employees, for whom overtime allowances are claimed in the bill, have actually earned them by working overtime;
 - b. the periods for which overtime allowances are claimed in the bill have been checked with the initial records and found correct;
 - c. The overtime allowances are claimed at rates sanctioned by the competent authority; and
 - d. the overtime allowances have been taken into account in calculating the income tax due from the Government servants noted in the bill.
162. 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

163. (a) Arrears of pay, fixed allowances or leave salary shall be drawn not in the ordinary monthly bill, but in a separate bill. 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 under 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: (i) that no part of the amount claimed has been drawn previously and (ii) that a note of the arrear claim has been made in the office copy of the bills to which the claim pertains.

Travelling Allowance Bill

164. The bill for travelling allowance shall be prepared in JTC Form 20, the instructions printed on the form being strictly observed.
165. Travelling allowance bills of Government servants proceeding on tour shall be presented at convenient intervals during the period of their tour or immediately on

return to the headquarters and as far as practicable before 31st March, if the tour has been completed before that date.

166. Election T.A. advance is a special type of advance which is given on lump sum basis. Election T.A. advances consist of advances given to election personnel for actual performance of election duty on the day of poll or on proceeding for such duty or coming back on completion of it and does not include any other peripheral duties performed before or after election. In such cases, there shall not be a need for T.A. Bill in JTC Form 20 and the D.C. bill shall consist of the certified extract of Advance Register and the receipt given by the election personnel.
167. The head of an office is personally responsible for every item of pay and allowances drawn on a bill signed by him or on his behalf, until he has paid it to the person entitled to receive it and has had the acquittance roll (JTC Form 24) signed by the payee with if necessary stamp. To prevent fraud he will act according to the instructions given in Appenndix 20.

Section 4- Contingent Charges

Sub-Section I—General Rules

168. The term 'contingent charges' or 'contingencies' used in this chapter means and includes all incidental and other expenses which are incurred for the management of an office as an office, or for the technical working of a department 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.
169. 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

170. Permanent advances are granted to Government servants who may have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The amount of the advances should be fixed by competent authority according to the requirements of each office. 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 produce the total amount of money either in vouchers or in cash.
171. When a disbursing officer makes a remittance to a subordinate officer to enable him to make a number of petty payments on muster-roll or other vouchers which have already been passed for payment, the amount remitted should be treated as a temporary advance.

- 172 All sanctions of permanent advances should be communicated to the Accountant General to enable him to authorize the treasury officer to pay the amount. No amount on account of permanent advance should be disbursed by the treasury officer without the authority from the Accountant General.

General Limitations

173. All charges incurred must be paid and drawn at once, and under no circumstances they may be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity for making provision and till the sanction of that budget has made funds available. On no account may charge be actually incurred in one year and paid from the grant of another year.

174. No Money shall be drawn from the Treasury in anticipation of demands or to prevent lapse of budget grants. If under special circumstances, money is drawn in advance under the orders of a competent authority, the unspent balance of the amount so drawn should be refunded to the Treasury by short drawal in the next bill or with a challan at the earliest possible opportunity and in any case before the end of the financial year in which the amount is drawn. A certificate shall be furnished by the Drawing and Disbursing officer to the effect that the money withdrawn on the contingent bill shall be spent within the same financial year and that the unspent amount shall be remitted to the Treasury before 31st March of the year.

The charges relating to two or more major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office may, unless they are reviewed by the different authorities, appear in one bill. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

175. If payments have to be made to firms not located at the headquarters station of the drawing officer, payment should be made by bank drafts wherever possible.
176. Save as hereinafter provided in this rule no pay of any kind and no additions to pay may be drawn on bills for contingent expenditure.
177. The pay of the following establishments may be drawn and charged as contingent expenditure:—
- a. Hot and cold weather arrangements;
 - b. Manual labourers engaged on work of occasional nature and paid daily or monthly wages;
 - c. Temporary field establishments on surveys and settlements.

Contingent charges incurred on account of the wages of mazdoors engaged on manual labour and paid at daily or monthly rates shall be supported by a certificate signed by the disbursing officer to the effect that the mazdoors were actually engaged and paid.

178. Contingent bills preferring claims for rents, electricity and other' connected charges incurred on account of hire of private buildings by the Government for accommodation of State Government Offices should be accompanied by the following certificate signed by the Disbursing Officers:

“Certified that the amount drawn on account of rent, rates and taxes in contingent bill (no) dated (date) the Rs (amount) was actually paid to the parties concerned and that—

- (i) No portion of the building for which the expenditure was incurred was utilized for residential or other purposes during the period the charges were paid.
- (ii) in the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the under mentioned Government servants from whom it was due.”.

Provided that in case of Drawing and Disbursing Officers who do not find it possible to furnish the first portion of the certificate prescribed above due to the fact that the permanent advance amounts held by them are much less than the monthly rate of contingent expenditure on rent, rates and taxes etc. required to be paid by them, the following certificate should be furnished in lieu of the first portion of the certificate prescribed above:-

Certified that (i) the amounts drawn on account of rent, rates and taxes etc. in previous contingent bill (no) dated (date) the (amount) have actually been paid to the parties concerned, and that (ii) the amounts drawn in this bill will be paid to the parties on realization.

179. Contingent bills which include charges on account of purchase of goods on which Sales Tax has also been charged should be supported by the following certificate signed by the disbursing officer:

‘Certified that in case of sub-vouchers attached to the bill and those retained in my office relating to the purchase of goods on which Sales Tax has been charged, the goods have not been exempted under the Central Sales Tax Act or the Rules made there under and that the amounts paid on account of Sales Tax on those goods are correct under the provisions of that Act or the rules made there under and in the case of supplies against regular contracts, the relevant contract includes a specific provision that Sales Tax is payable by Government.’

Sub-Section II - Bills for Contingent Charges

General

180. **Record of Contingent Expenditure:** A register of contingent expenditure shall be kept in each office in JTC 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 of the date of payment, the name of payee, the number of sub-voucher and the amount, in proper column, in the Contingent Register; and in case of any charge requiring explanation, the initial of the Government Servant incurring it shall be taken against the description.
181. 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.
182. 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

183. (a) Fully vouched contingencies are those contingent charges which require neither special sanction, nor counter signature, but may be 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 JTC Form 25. Bills drawn in JTC Form 25 must be accompanied by all sub-vouchers for more than Rs. 1000.
- (b) A separate register for contingent bills drawn without subvouchers should be maintained by drawing officers in JTC Form 22 to enable them to discharge their responsibility for sending all subvouchers above Rs. 1000 to Accountant General. This register must be posted regularly and presented before the drawing officer to check of the necessary details at the time he signs the relevant contingent bills. Also, the drawing officer will review the register every fortnight and record a certificate of such review over his dated initial in the column provided for his remarks in the form of the register.

Countersigned Contingencies -Abstract bill

184. Contingent charges requiring countersignature after payment may be drawn on "abstract bills" in JTC Form 26. Such bills do not contain the details of the charges and are presented at the Treasury without any supporting vouchers. The drawing

officer states in each bill the fact that a "detailed bill" is to be sent for countersignature by a named date.

Note: Money should not be drawn on abstract bills if the charges can be defrayed from permanent advance.

185. The number assigned to the sub vouchers pertaining to each entry in the abstract bill shall be detailed against the entry concerned, the amount being given only in those cases where a sub voucher is for more than Rs. 1000. A certificate to the effect that the monthly detailed bill for abstract bills drawn in the previous month has been duly countersigned to the controlling officer on such and such a date shall be attached to the first contingent abstract bill presented for payment after the 10th of each month. On no account may an abstract bill be cashed after the 10th of the month without this certificate.

Note: Contingencies countersigned before payment should be drawn in JTC Form 25 containing full details of the charges and not on the abstract bills as mentioned above.

Detailed Bill

186. The monthly detailed bill should be prepared from the monthly totals of the contingent register in JTC Form 27. 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. The detailed bill shall be accompanied by sub-vouchers above Rs. 1000 and certificate endorsed by the Drawing and Disbursing Officer on the bill in respect of amounts below Rs 1000.

187. In no case should the submission of the detailed bill be delayed beyond the end of the sixth 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.

Countersignature and Disallowance

188. Countersigning officers should sign the certificate prescribed at the end of detailed bill in JTC Form 27 and communicate any disallowance to the disbursing officer. The disallowed amount should be refunded without fail by short drawing on the next contingent bill presented at the Treasury for the same department. In the bill, the gross amount of each sub-voucher should be entered and below the total 'Deduct disallowed from bill of (month) Rs (amount)'. The receipt should be given for the net amount only and the item disallowed must be recovered without fail.

189. If after correspondence the countersigning officer withdraws his objection, the items may be included in the next contingent bill and re-drawn. In such a case, after the

total of the sub- vouchers in the next bill is presented at the Treasury, the following should be entered: 'Add amount of disallowance from bill (number/month) refunded by deduction from the contingent bill no (number) dated (date) and re-allowed as per (orders reference)'. The receipt would be for the gross amount only.

190. It will be observed that the totals in the disbursing officer's register are those of amounts charged, not of those admitted by the countersigning officer. When an amount is disallowed, it is adjusted by a short withdrawal on another bill. The actual charge for each head may, therefore, be worked out by entering the amount retrenched in black ink with a minus sign in the column of the retrenched head as done in the bill in which the adjustment is made. The carried forward totals will thus be paid.
191. The detailed bill should be forwarded to the Accountant General through the Treasury Officer in support of the debit appearing in Treasury Account, within six months, from the date of drawal of AC bill, and the treasury should keep an account thereof.

Section 5 - Pension Payments

Sub section I- Introductory

192. Subject as hereinafter provided, the rules in this section shall regulate the procedure with regard to the payment in India of pensions payable by, or out of the revenues of the Government of Jharkhand;

Provided that if in any State a different procedure has been prescribed for the payment of pensions, the same procedure may, unless there are any general or special orders of the Government to the contrary, be applied in the making of payments at a Treasury of that State of any pensions payable by, or out of the revenues of Government of Jharkhand.

193. Unless there is anything repugnant in the subject or context, or there are express orders of the Government to the contrary, the procedure with regard to the payment of pensions at any Treasury payable by the Government on behalf of Government of India, local fund or of any other authority shall be regulated by the rules in this section.
194. 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 in consideration 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.

195. Pensions or any other sums payable in respect of contributions to a family pension fund or pension funds, by whatever name they are known, and any sums payable under the Workmen's Compensation Act are not subject to rules of this section.

Sub-section II - Place of payment

196. (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 Jharkhand and pensions sanctioned by Government of Jharkhand at their respective treasuries.
- (c) The political pension may be drawn from any Treasury in the State.

Transfers in India

197. (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) The Treasury from which the payment is to be transferred should return to the Accountant General both halves of the Pension Payment Order.
- (d) The Accountant General 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.

Transfers within the State

198. 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

199. 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.
200. (a) In issuing a Pension Payment Order, the Accountant General will attach to the order a specimen signature of the pensioner if he can sign his name in English or Hindi, 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. A certified copy of the pensioner's and his spouse's photograph in passport size should be pasted on the disburser's portion of the Pension Payment Order.
- (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.
201. (a) Disbursing 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.
202. (a) When a pensioner commutes part of the pension after drawing pension for sometime, 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.
- (b) If the Pension Payment Order received from the Accountant General's office relates to a pensioner in whose favour 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 Treasury schedule.

Register of Pension Payment Orders

203. The disbursing officer'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.
204. (a) The disbursing officer shall keep a register in JTC Form 28 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 rule a red ink line 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 disbursing officer'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

205. 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

206. Save as hereinafter provided a pensioner must take payment in person after identification by comparison with the Pension Payment Order.
 207. 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.
 208. 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 until the next life certificate becomes due for submission. 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.
 209. 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.
 210. 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 a life certificate signed by a responsible Government servant or by some other well-known and trustworthy person.
- Note: Commissioners of Divisions and other Heads of Departments and Deputy Commissioners are empowered to exempt pensioners from personal appearance for the purpose of drawing pensions.
- 211A Pensioner of any description who produces a life certificate signed by some person exercising the powers of a magistrate under Criminal Procedure Code, or by any sub registrar appointed under Indian Registration Act, 1908, or by any pensioned officer, who before retirement exercised the powers of a magistrate or by any gazetted Government servant or by a police officer not below the rank of a sub inspector in charge of a police station or by a post master, a departmental Sub Postmaster or an

Inspector of Post offices, or by a class I officer of the Reserve Bank of India or a staff officer or staff assistant of the State Bank of India is exempted from personal appearance. Aadhar authenticated Digital Life Certificate may be used as life certificate by the pensioners.

212. 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 non appearance, 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.
213. A pensioner not resident in India may draw his pension in India through a duly authorized agent who must produce a certificate by a magistrate, a notary or a banker on each occasion that the pensioner was alive on the date up to which his pension is claimed, unless the agent has executed a bond to refund overpayments and produce such a certificate as aforesaid at least once in a year.
214. Pensions of insane persons may only be paid to their guardians appointed under the Lunacy Act IV of 1912, or they may be paid to such persons as are appointed by the Government to draw them.
215. When a pensioner is a minor, or is for any other reason incapable of managing his own affairs 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 Pensions Bills and connected certificates

216. Save as hereinafter provided in this rule, claims for payment of pensions shall be presented on bills in JTC Form 29, 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.

217. Instead of requiring each individual pensioner to present a separate bill in JTC Form 29, 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 JTC Form 30 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.
218. 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.
219. A declaration in JTC Form 31 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.
220. 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 re-employed 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.
221. 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

222. 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.
223. 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.

224. 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 a pensioner shall be deemed to remain unimpaired until its termination, the death of the pensioner or otherwise, becomes known to the disbursing officer.

225. 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 pargana.

Record of payment

226. 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 a 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 there is no objection to the disbursing officer putting only one initial against several entries which may in such cases be joined by a bracket.

Special Rules applicable to Political Pensions

227. Every disbursing officer shall maintain a register of political pension's payable showing for each pension separately:
- a. origin and nature of the pension and the ground on which it was sanctioned;
 - b. the amount and period of payment;
 - c. the order of competent authority sanctioning its payment;
 - d. the name and residence of the pensioner, with specification of shares, if any;
 - e. reference to the register of Pension Payment Orders;

- f. whether tenable for life only; or if it is inheritable, the manner and extent to which it will descend, quoting the orders effecting it;
 - g. any special condition attached to the grant of the pension; and
 - h. any other matter worthy of note in connection with the pension.
228. The cases in which political pensioners are exempted from personal attendance, the disbursing officer, if he entertains any doubt which he has no convenient means of removing, shall refer the case to the Finance Department through his immediate superior for orders, but the payment of pension may not be suspended pending the result of such reference.

Payment of Commuted Pension

229. (a) The payment of the commuted value of a portion of a pension can be made upon the authority issued by the Accountant General, only to and upon the receipt by 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 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 Rule 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

230. (a) Gratuities shall be paid on the authority received from the Accountant- General, 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 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

231. (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 and if this could cause considerable delay and 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.

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

Note: 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

233. 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, 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, however, that the amount above Rs. 50,000, but not exceeding Rs. 5,00,000 is payable by the orders of the Deputy Commissioner.

Provided further that if the pension remains undrawn for three years 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.

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

Death of Pensioners

235. (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:
- i. 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.
 - ii. 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 can not be paid thereafter without the authority of the Accountant General.
 - iii. Subject as provided in the preceding clauses, the provisions of Jharkhand 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

236. (a) Every Treasury Officer shall submit to the Accountant General, every six months, a statement of cases of failure to draw pensions. 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-drawal, 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 Treasury Officer/Bank Manager shall sort out such cases by examining the file of Pension Payment Orders every month.

Section 6- Works Expenditure

General

237. 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.*
238. (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 Rs.25,000. This limit of Rs. 25,000 applies 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 debitable 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 cash

- 239 Cash required for works expenditure is drawn on cheques in accordance with the prescribed procedure.

Payment by cheques

- 240 The 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 2 of this Chapter.
- 241(a) Save as herein provided, no cheque shall be drawn until it is intended to be paid. Cheques drawn in favour of contractors and others shall be sent to them by post or

preferably, the amounts should be credited to their bank accounts by advising the Bank.

(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

242. (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 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 should be kept in JTC Form 32. 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.

243. (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.

(b) If any items remain unpaid, the details thereof must be recorded separately in Part-II of the muster roll. They may be again passed for payment by the officer who originally passed that muster roll for payment. Unpaid items shall subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified in the same way as current items.

Note: Notwithstanding anything contained in this rule, the disbursing officer may adopt any other alternative method of making payment of unpaid wages, provided that a systematic record of items remaining unpaid is maintained and suitable precautions are taken to prevent double payment.

Payments to work-charged establishment

244. Wages of members of work-charged establishment should be drawn and paid on JTC Form 33 'Pay Bill of Work-Charged Establishment', which is a combined pay bill and acquittance roll form.

245. 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.

Note 1 Deductions on account of fines, income-tax, etc. should be shown by special entries against the names concerned.

Note 2 If the acknowledgment of the payee cannot be conveniently obtained on the bill itself, it may be obtained separately on a hand receipt and attached to the bill as a sub-voucher in JTC Form 39

246. Wages remaining unpaid as on the date fixed for the closing of the accounts of the month may be paid subsequently when claimed. The procedure described below should be observed:

- i. Items remaining unpaid on the monthly bill should be entered in a register. Full particulars of the charge, including, reference to the bill, should be noted in the register.
- ii. Subsequent payments should be made on hand receipts, reference to the bill in which the charge was originally included, and the particular item thereof, being quoted in each case.
- iii. When making payments of unpaid wages subsequently suitable note of payments should be recorded against the original entries in the register.

Payments to suppliers and contractors

247. 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

248. 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

249. Advances to contractors are, as a rule, prohibited except as mentioned in Agreement entered into with them 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. An advance for mobilization of resources may be paid against a bank guarantee of amount similar to advance. DDO shall furnish a confirmation obtained directly from the bank issuing bank guarantee.
 - b. Cases, in which a contractor whose contract is for finished work, requires an advance on the security of materials brought to site 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 (i) they are of an imperishable nature and (ii) 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.
 - c. 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 i) the quantities of materials upon which the advances are made have actually been brought to site, ii) the contractor has not previously received any advance on their security, and iii) 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.
 - d. 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.
250. 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.

Bills and Vouchers

251. The authorized forms of bills and vouchers for making payments for works expenditure are the following:

(a) First and Final Bill (JTC Form 34): 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 (JTC Form 35): This form is intended for contractors for work only. It should be used if (i) it is proposed to make an advance payment or (ii) an on-account payment when an advance payment already made for the same work is outstanding.

(c) Running Account Bill (JTC Form 36): 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. JTC Form 36 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 (JTC Form 37): 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. 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 gazetted 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 (JTC Form 38): 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.

252. Hand Receipt (JTC Form 38A): 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.
253. Accounts of Petty Contractors (JTC 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 JTC Form 39 should be used. The following instructions should be observed strictly in addition to those printed on the form itself as foot notes:
- i. 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.
 - ii. No contractors should be treated as a petty contractor if a separate account in one of the Running Account Bills Forms is being maintained for him in connection with some other work.
 - iii. 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.

(a) 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.

(b) 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 7 - Miscellaneous Payments

Refunds

254. Refunds of revenue can be drawn only against budgetary provision 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.
255. Refunds related to public account on the demand and on the receipt of the person entitled to receive them after production of proper authority. Every such 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.
256. 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 JTC 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.
257. 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.
258. A list of authorities competent to sanction refunds of revenue is given in Appendix 11. 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.
259. 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

260. 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.

261. Save as hereinafter provided, bills for grants-in-aid with object head 46(salary),79 (non salary) and 78 (capital formation), contribution, etc, shall be presented against the allotment in JTC 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. and Date	Withdrawn Amount	Amount of Received Utilization Certificate
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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 receipted 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.

(b) Money withdrawn as grant-in-aid will not be kept in bank account but as a personal deposite account in the specified treasury.

262. To prevent fraudulent withdrawal or double payment, the sanctioning authority must maintain a register containing a list of sanction orders in serialised number demand wise for all the Grants in aids given to differerent organisations and send a copy of the Government order sanctioning grants to the concerned Treasury Officer, who will keep it in a guard file. Accountant General and the 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 73 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 confirm to the above requirements. The sanctioning authority shall obtain the utilisation certificate and audited account from the grantee agency/institution and send it to Accountant General.

263. (a) Bills for Scholarships and Stipends, and other monetary benefits given to students and others as incentives should be drawn on JTC Form 42 and should be 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 drawal 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.”

Except in the case of bills which require to be countersigned by a higher authority, the names of the scholars need not be shown in the bill, only the number of scholarships and the rates at which they are drawn with details giving the description and tenure of each scholarship drawn and the date when it will cease, should be shown.

(b) Scholarship and stipend bills and grants-in-aid bills of aided schools and colleges should be drawn quarterly for one month in arrear and two months in advance.

(c) 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.

Discretionary Grants

- 264 (1) Discretionary Grant at the disposal of His Excellency the governor is intended to enable his Excellency to spend immediately and without delay which would be involved in the absence of the provision in the budget any sum which during a tour or otherwise he may wish to grant to objects deserving of assistance from public funds. The disbursements are subject to some general conditions as are applicable to other expenditure of public money. The grants are subject to audit and to the following restrictions:-

(i) No expenditure may be incurred which is beyond the powers of the provincial government.

(ii) No recurring expenditure may be incurred.

(2) Discretionary Grant by Ministers:-Subject to the vote of the Legislature an allotment is to be placed annually at the disposal of each Minister for grants at his discretion to objects deserving of assistance from public funds. Grants made from this appropriation shall be governed by the following conditions:-

(i) No expenditure may be incurred which is beyond the powers of the provincial government.

(ii) Discretionary grant of Rs. 20,000 to one institution and Rs. 5000 to individual in a financial year can be sanctioned. However Individual grant of Rs. 5000 can be sanctioned only for Medical aid for poors, Rehabilitation of disabled person, an incentive to the sports person of state level competition and Marriage purposes of poor girls.

(iii) In cases of study purpose, such grants shall be paid through the Head of the institution where the student is studying and more than one minister shall not make grants to the same student in the course of any financial year. Before payment of the grant, the Head of the Institution shall obtain a certificate from the student that he has neither received nor applied for any grant from any other minister.

(iv) The expenditure incurred shall invariably be of a non- recurring nature.

(v) Minister, in exceptional cases of natural calamities, may sanction a grant of Rs. 2000 maximum to an affected person.

(vi) In cases where such grants are not drawn in a financial year, a non payment certificate from the concerned Treasury may be obtained and can be revalidated in the next financial year subject to the budget provision and allotment.

(3) Grants at the disposal of Commissioners and District Officers are intended for expenditure on two main classes of objects.

(i) To reward individuals for services to the State or to the public such as rewards either in money or in the form of jewellery or dresses of honour, for deeds of special merit, especially those involving personal risk or self sacrifice; rewards for conspicuous aid to the police or to other officers of Government etc., and

(ii) To carry out or aid scheme for the benefit of the public or any section of the public, such as assistance towards public objects not strictly covered by the Local Self- Government Acts, e.g., the erection of statues and maintenance of public gardens, amelioration of the conditions of life in remote localities especially those where there are no local funds for sanitary purposes, contributions to philanthropic societies, or to social or athletic clubs and Donations of money or books to public libraries.

(4) General rules applicable to all discretionary grants.

(i) The discretionary grants should not be utilized for the improvement of Government building or for supplementing the budget provision under contingencies in any Government office.

(ii) Each individual sanction should be communicated to the Accountant General. The Treasury Officer should not cash the bills without sanctioned and allotment order issued by the competent authority.

(iii) In order to enable the Accountant – General to audit expenditure met out of discretionary grants, the following rules should be followed by all sanctioning authorities;

(a) The authority sanctioning the expenditure will, in the order of sanction, direct that the grantee should, in due course, submit to him a certificate that the grant has been completely expended on the object for which it was made. On receipt, this certificate should be transmitted to the Accountant General.

(b) The authority sanctioning the grant shall ordinarily satisfy himself that the certificate is accurate before transmitting it to the Accountant General, and shall in taken thereof, countersign the certificate. Where he is not in a position to check the certificate himself, he shall, in the order directing the submission of the certificate, require that it should be submitted to him through a Government servant, to be named in the order, who is in a position to check its accuracy and that officer shall satisfy himself that the certificate is accurate before forwarding it to the sanctioning authority.

(c) These rules do not apply to expenditure which takes the form of a money reward to an individual or of a grant to an institution under the control of Government or of a local authority which is subject to audit.

Note :- (i) The Drawing and disbursing officer of the concerned department may be declared as Drawing and disbursing Officer in respect for these grants. In communicating the sanction to the audit the designation should always be mentioned in such format.

Government of Jharkhand.....
.....Department..... is pleased
to sanction a grant of rupees..... Only to
..... the particulars for the
grant are given below :-

- (1.) Name & Address of the grantee;
- (2.) Purpose of grant;
- (3.) Designation of the Drawing Officer who will draw the amount;
- (4.) Treasury from which the amount is to be drawn;
- (5.) Designation of the Officer through whom the payment will be made;
- (6.) Progressive total of amounts sanctioned during the year including this sanction;

- (7.) Balance of unspent allotment;
- (8.) Special instructions to be noted by the Drawing Officer;
- (ii) He should obtain a certificate from the grantee (if he/she is a student) that he/she has neither received nor applied for any grant from any other Minister during the current financial year.
- (iii) He should obtain and submit a certificate to the department of Government concerned within a year that the grant has been spent on the object for which it was made; in case where it has not been so spent, the grant or balance of the grant is liable to be resumed by Government to whom a report should be made separately for that purpose.

The Charges will be debitable to the Head” 2013 council of Minister 105-Discretionary grant by ministers.

- 265. The disbursements out of discretionary grants are subject to the same general conditions as are applicable to other expenditures of public money.
- 266. Compensation to Government servants for accidental losses etc. due to effects of floods, cyclone, and earthquake or otherwise, may be drawn in the ordinary pay bill form.

Compensation for Land

- 267. The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the special orders reproduced in Appendix 12.

Ad interim payments under Section 33 of the Jharkhand Land Reforms Act, 1950

- 268. (a) The amount sanctioned in pursuance of the provisions of Section 33 of the Jharkhand Land Reforms Act, 1950, in respect of the persons entitled to receive ad interim payments will be drawn from the Treasury by the payee via a bill in JTC Form 43.
- (b) One Bill form should be used for each payee but it may comprise payments relating to a number of estates or tenures belonging to him.
- (c) The Bill will be drawn up in the office of the Officer functioning as District Land Acquisition Officer under the Jharkhand Land Reforms Act, 1950 and will be countersigned by the Deputy Commissioner of the district.
- (d) The Treasury Officer shall maintain a separate register of ad interim payment under Section 33 of the Jharkhand Land Reforms Act, 1950 in JTC Form 44 on the basis of details furnished in the bills presented and encashed at the Treasury. This register in the Treasury shall be verified once every six months by the officer

functioning as Deputy Commissioner under the Jharkhand Land Reforms Act, 1950 in the manner prescribed by Jharkhand Land Reforms Rules, 1951.

Discount on Stamps

269. Discount on stamps is allowed to certain classes of vendors under rules framed by the Board of Revenue and is given by deductions from the purchase money. Such discount is passed on a certificate from the Treasury Officer to the effect that proper rates of discount have been allowed.

Public Debt

270. 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.
271. 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.
272. (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 and the rules framed by the Central Government thereunder.
- (b) Ways and means advances given by the Bank to the Government shall be administered on the rules formed in this regard by the Bank.

273. 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. for Rupees (amount).

274. 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

275. 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

276. 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

277. 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 JTC Form 45. 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 8-Rules Applicable to Public works Department and Forest Department

Sub Section - I - Public Works Department

278. (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 authorised to incur expenditure against the grant for public works.
- (b) When a Government servant of another Civil Department is authorised 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

279. Funds may be supplied to Government servants of the Public Works Department by means of:
- a. bills for pay, travelling allowance and contingent expenditure; and
 - b. Cheques for works and works related expenditure.
280. 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 Accountant General under intimation to the Finance Department.
- Note: The relevant provisions of Chapter IV 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

- 281 (a) Officers of the Public Works Department are authorized by the Accountant General in accordance with departmental regulations to draw funds by bills as well as by cheques in specified treasuries. The Bills and the Cheques shall be encashed at the Bank only on payment orders endorsed thereupon by the Treasury Officer.
- (b) The Accountant General may issue a Provisional Cheque Authority to works division for the first two months of every financial year so as to enable them to continue the speed of expenditure in ongoing projects.
- (c) In respect of cheques where a Divisional Officer has intimated any limits on the drawings of a Sub-divisional Officer, the Bank will observe the prescribed limitation. In all other cases, cheques will be cashed without any limitation, if otherwise in order.
- 282 A list showing the designations of the Government servants in charge of public works divisions and subdivisions and other public works disbursers and the treasuries on which Government servants are authorised to draw cheques is given in Appendix13. Cheques drawn by any Government servant other than those shown against the Treasury should not be cashed by Treasury without first obtaining authority from the Accountant General.

Subordinate officers

- 283 (a) A Divisional Officer authorised to draw cheques on the Treasury may empower any of his sub-divisional officers to draw against his own account. Separate accounts for sub-divisional officers shall not be opened at the Treasury; the Divisional Officer shall give a letter of authority only and the cheques drawn and paid under his authority will be dealt with in the same way as if drawn by himself. But if the Divisional Officer has intimated any limitation on the drawings of a sub-divisional officer for any month, the cheques drawn by the latter during that month shall be noted, irrespective of the date of payment, on the reverse of the letter advising such limitation.
- (b) As the accounts of all public works officers are not closed on the last day of the calendar month, the letters of limitation should specify the dates of commencement and termination of the month in each case, and the limitations advised therein should be held to be applicable to cheques drawn during the month thus defined. Any undrawn balance should not be available for drawings in the subsequent month.
- (c) At the option of the Divisional Officer, the limitation may not be intimated to the Treasury Officer, if the check exercised by the Divisional Accountant over the sub-divisional cash account, after the expiry of the month, is considered sufficient for the purposes of the Divisional Officer.
- (d) When funds are required for a sub-divisional officer at a different Treasury from that with which the Divisional Officer himself banks, the latter shall get himself

placed in account with that Treasury, and then empower his subordinate to draw against his account.

Pass Book

- 284 (a) The amount of each cheque paid must be recorded in a pass book or list of cheques cashed in JTC Form 46, 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 JTC Form 47, the details being taken from the Bank's daily sheets.
- (b) The Divisional Officer should send his pass book to be written up by the Treasury Officer at least once every month.
- (c) Treasury Officers should invariably enter 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

- 285 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 written up 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 a certificate of total issues as follows:

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

Return of Form supplied

- 286 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

- 287 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

288. 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 authorised to incur expenditure against forest grants.
- 289 (a) Government servants in charge of Forest Divisions are authorised 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 Accountant General.
- (b) When government servants of other civil departments are authorised 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.
- 290 (a) as mentioned above, officers of the Forest Department are authorized 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 Conservator. 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 sub-division, 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.
- 291 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 inter- divisional transfer.

Forest Department Establishment

- 292 The general rules regarding the preparation of pay, travelling allowance and contingent bills of a public works department shall also apply to this department (see Rule 279 above).
- 293 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.
- 294 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.

Secretary to the Governor

295. Funds required to meet disbursements on account of expenditure from the contract allowance of the Governor are drawn on a simple receipt in JTC Form 48. Secretary to the Governor furnishes to the Accountant General a monthly statement showing details of expenditure on account of these charges in JTC Form 49. Charges on account of the tour expenses of the Governor are drawn by the Secretary to the Governor in fully vouched contingent bills in JTC Form 25. 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 Organisation- Hospitality charges of the Governor-Charged'.

CHAPTER 5 - Loans and Advances

Section I- General

Introductory

296. 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

297. 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 to sanction such loans or advance, 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 vide rule 64.
298. 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 JTC Form 50 and other miscellaneous loans in JTC Form 51. Temporary advances from General Provident Fund should however be drawn on the pay bill form itself.
299. (a) The repayment of loan or advance shall be made through bill or challan as the case may be. 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.
300. 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.

301. 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, and no part of it can be issued except under his authority.
 - 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 in the terms of the loan.
302. (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

303. 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.
304. 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 Treasuries, 1992. For all further accounts and supervision, the departmental authorities shall be responsible.

305. (a) The revenue advances may be paid either direct to the parties concerned on their duly stamped receipts, or be drawn in lump-sums on Abstract Bills in JTC Form 26 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.
- (c) In the latter case, the following safeguards shall be adopted:
- i. No Government servant disbursing these advances should be allowed to draw a second advance without producing a Detailed Bill of 66% of last advanced bill drawn and 100% of the bill previous to last advanced bill drawn, 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 sixth month following that in which the advance was drawn from the Treasury.
 - ii. 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.
 - iii. Payees' receipts need not be sent with the Detailed Bill and their names need not be shown in it.
 - iv. The Detailed Bill should be forwarded to the Accountant- General through the Treasury Officer in support of the debit appearing in Treasury account. The Detailed Bills should be submitted in JTC Form 27, which should be prominently marked on top 'Not payable at the Treasury'.
 - v. The Department of government 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.
306. 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

307. Advances granted for departmental purposes may be drawn in JTC Form 61 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.

308. 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.
309. 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 drawal. 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

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

Advances to Government Servants on personal account

311. (a) These advances may be drawn on ordinary pay or travelling allowance bill forms, or on JTC Form 51 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 JTC Form 52, separate schedules being attached for each type of advance.

Other loans and advances

312. 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

313. Moneys received at the Treasury for deposit in the Public Account are usually classified as follows: (i) Revenue Deposits (ii) Court Deposits (iii) Personal Deposits and (iv) Work Deposits.
314. (a) Personal Deposits are of the nature of a banking deposit account, the receipts and payments of which are recorded in personal ledgers. Other classes of deposits dealt with are in the relevant rules of this chapter.
- (b) 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 Accountant General.
315. 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 2 - General rules and limitations

316. 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 Finance Department, 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.
317. 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 treasury 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 may be 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 (Act 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 3 - Revenue Deposits

Receipts

318. (a) Revenue deposits are those deposits that are made in Revenue Courts or in connection with revenue administration. All deposits must be separately paid into the Bank with 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 revenue deposits, no previous authority of the departmental officer is necessary, but the depositor must state the designation of the Government servant in whose favour he makes the deposit and that designation must be stated on the challan for crediting in the Government account.

(d) 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

319. (a) Repayment of deposits can be made on demand to the person entitled to receive them after production of an order in JTC Form 53 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 320 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.
- (e) A deposit repayment voucher must in no case be prepared at the Treasury as JTC Form 53 is itself a voucher for the same.
- (f) The case in which the original deposit receipt is lost, a certificate of deposit may be granted by the Deposit Administrator/Departmental Officer and earnest money deposit may be refunded under the sanction order of the Deposit Administrator in whose favor the deposit was made. The Treasury Officer will honour it after due verification of the receipt of said deposit in Treasury Records.
320. (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 honouring 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.

321. Unless it is 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

322. 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.

323. 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.
324. (a) The application for such repayment shall be made in JTC Form 54. 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 a 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 JTC Form 54.
- (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 4 – Court Deposits

Receipts and Repayments

325. 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.

Agreement with the Treasury

326. When the different civil courts of a district bank with the Treasury, the Treasury Officer may open a personal deposit account for each court, even though the deposit transaction of the subordinate courts is brought by a superior court in detail on its own registers.
327. (a) The Treasury Officer shall furnish the court with a daily advice list of the sums received and paid, or advice the receipts and payments in a pass book, as may be laid down by Accountant General.
- (b) When it is inconvenient for a depositor to proceed to the Treasury with the court's order to lodge his deposit, it may be received by the court, and forwarded to the Treasury. Similarly the Judge may also pay the claimant in cash, provided that there are in the court sufficient funds, whether of current deposit receipts or of the office permanent advance, to meet the payment.
- (c) In these cases, the gross receipts and payments taking place at the court must be shown as remitted to and from the Treasury and the payment are supported by the paid orders. If the receipts are in excess of the payments, the excess should be remitted in cash to the Treasury; and if the payments are in excess of the receipts the Treasury should pay the excess to the court, which will thus recoup the permanent advance account.

Note: No permanent advance may be given and held apart especially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

Section 5 - Personal Deposits

328. The personal deposits are moneys tendered by Government servants, acting in their official capacity, to manage these deposits on behalf of the Government, Court of Wards, funds of organizations aided and/or financed by Government or in other capacities as outlined below.
329. 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 94.
330. (a) Personal deposit account may also be used for special cases by the government servant where public interest requires speed of expenditure not possible through the normal treasury procedure or there are a large number of small beneficiaries dispersed in interiors such that direct disbursement through the Treasury is not practicable.

Note: Some examples of such situations are flood relief, elections, Land acquisition, social security payments, compensation to farmers, nutrition programmes etc.

(b) In such cases, the finance department will specify a date in its authorization letter for which an account is to be opened. On expiry of such date, the treasury officer will close such account without prior permission of finance department as well as accountant general. Balance outstanding in the time of closure shall be deposited in treasury by treasury officer in respective head under intimation to account holder i.e. administrator, Finance Department as well as Accountant General.

(c) The fund allocated for above mentioned purposes through annual budget and sanctioned by an appropriate authority will not be kept in a bank account, but in a personal deposit account with a specified treasury. The expenditure against the personal deposit account will be made by cheque on the basis of vouchers obtained in this regard.

Receipts and Repayments

331. 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, JTC Form 45 would be used in accordance with the procedure prescribed in Rule 277 above.
332. Unless in any case the Government otherwise directs, withdrawals will be allowed only on cheques signed by the responsible government servant, as the case may be, administrator of the deposit account concerned for specific purpose as in advance or as to be final payment. Money withdrawn from the account shall not be kept in cash or in bank account. 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.
333. 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 343 below.
334. 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.

Note: The expression ‘two consecutive financial years’ includes the financial year in which the money was withdrawn.

Section 6- Deposits for Work

Individuals and Public Bodies.

335. (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 in Appendix 12.
- (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.
336. (a) Deposits for works to be done on behalf of local bodies, other Government departments and even private parties, may be 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 277 above should be followed.

Section 7

Deposit of Fees for work done.

337. The following procedure should be adopted for collection and distribution of fees received by Government servants for work done by them for private bodies:
- i. 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.
 - ii. 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’]. The rest 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 JTC Form 41,

- iii. If the amount of the fees or the shares is 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 a 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 JTC Form 41.
- iv. 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.
- v. 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 8 - Deposits under the Workmen's Compensation Act

338. The accounting procedure in respect of these deposits will be the same as in the case of civil courts deposits. Commissioners for Workmen's Compensation will maintain the requisite registers in forms prescribed for civil court's deposits and will forward to the Accountant General through the Treasury Officer the monthly extracts from the deposit registers, the quarterly certificate, the clearance register and the statement of lapses in accordance with the direction contained in the Accounting Rules for Treasuries 1992. The Treasury Officer will keep his account in the register of civil court deposits, but separately from the civil court deposits proper under the sub-head "Deposits under the Workman's compensation Act". A few pages in this register may be set apart for these deposits, so that there will be no difficulty in verifying separately the monthly returns received from the civil courts and the Commissioners under the Workmen's Compensation Act. In furnishing the figures in the cash account and the list of payments, the figures relating to Workmen's Compensation Act, should be shown against the head 'Deposits under the Workmen's Compensation Act' under 'Civil Deposits'.

Section 9 - Special Rules for deposits of local funds

339. 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.

Note: A complete list of local funds in Jharkhand is given in Appendix 14.

340. 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

341. (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 credit in the Public Account without obtaining beforehand a loan or contribution from Government funds to cover the overdraft.
342. 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

343. (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

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

Special Rules applicable to particular local funds

District Board Funds

345. The provisions of Rules 339-344 above for local funds shall also apply to the remittance into and payment of money out of the District Board Funds.

346. The payment into the Bank of the rents of pounds and ferries, which are administered by local boards, should however be accompanied by challans in triplicate and the triplicate copy should be sent by the Treasury to the office of the local board concerned.

347. When cheques are drawn for sums not exceeding Rs.1,00,000; they must be signed either by the Chief Executive Officer or the Chairman, or if both be absent, by a member of the finance committee. Cheques for sums exceeding Rs.100,000 must be signed both by the Chairman and the Chief Executive Officer; and if either be absent, by the Chairman or the Chief Executive Officer present and another member of the Finance Committee.

348. (a) The balances at credit of District 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 Treasury Officer should communicate to the administrator of District Fund immediately after the close of each month's accounts, the balance under the District Fund account in the prescribed form.

(c) The administrator of the District Fund shall send to the Treasury Officer certificate 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.

Transfer of Cess Collection to the District Fund

349. The entire amount of cess collected in the district (including interest on arrears collection), after deduction therefrom of the actual cost of collection (including proportionate shares of the cost of the tauzi and the certificate establishment), shall be credited to the District Fund.
350. The receipts and charges mentioned above should at the end of the month be brought in the cess memorandum in the Receipt Schedule for Land Revenue and the net amount payable to the fund worked out and paid in a miscellaneous bill form as a contribution to the District Fund by transfer credit. The cess memorandum shall be in the following form:

Cess Memorandum

Amount of cess on lands

Amount of cess on mines, railways, etc.

Interest on arrear collection of cess

Total

Deductions *

Total deductions

Net amount due to the District Fund

**The charges that have to be deducted are given in the Cess Manual.*

351. Unless the State Government shall otherwise direct, the custody of municipal funds shall rest with a Government Treasury or a Bank branch used as a Government Treasury in or near the municipality to which the fund belongs.
352. (a) For receipts on account of municipal fines, pound revenue, etc., which are paid into the Treasury by other than municipal servants, triplicate challans should be presented at the Treasury, the triplicate copy being sent to the municipal office on the very day on which the money is credited into the Treasury.
- (b) Payments from a municipal fund can be made only at the Treasury where the running account of the municipality is kept.

Plus and Minus Memoranda

353. Under the directions contained in Accounting Rules for Treasuries 1992, the 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 be taken at once 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 therefor.
354. (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 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 10- Other deposits accounts

355. 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 11 - Provident and other funds

Recoveries of subscriptions

356. Subscription to a service provident fund of the Government can be received from such Government servant as are either required or permitted by the rules of the fund to subscribe to it, the recoveries being made ordinarily by deductions from pay bills of the Government concerned. The subscriber himself is responsible for seeing that proper deduction is made from his pay bill and a deduction schedule in JTC Form 55 must be attached to the same.
357. Subscribers to the Post Office Insurance Fund, who have retired from the service and whose pensions are to be paid in India, may be allowed the option of deducting their premium or subscription from pension bills, the Accountant General issuing Pension Payment Order or other authority for payment of pensions will in such cases, note the monthly deduction on the Pension Payment Order or other authority as the case may be. The insured person, however, shall be personally responsible for entering the correct amount to be deducted in the pension bill; and if he fails to do this on any occasion, it will be open to him to pay the amount into the post office.

Withdrawals

358. Advance from a Provident fund, if permissible under the rules of the fund, may be drawn on ordinary pay bill being supported by a duly certified copy of online sanction order generated by authority sanctioning the advance.
359. The 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 Commissioner (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'.*
360. 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 (JTC Form 51), the particulars regarding the policy or policies on which premium or subscription is to be paid being noted on the bills.
361. (a) When a subscriber to a provident fund is about to retire and under the rules of 'the fund', the money lying at his credit in the fund becomes payable to him, he, through

his drawing and disbursing officer or his Drawing and disbursing officer directly himself, if subscribers application is not received one month prior to superannuation shall place himself in communication with the Director, General provident fund by whom his fund account is maintained giving the date of retirement and requesting that steps may be taken to close his account and pay him the amount due. The Director, General Provident fund being satisfied of the correctness of the claim and on ascertaining the date up to which the subscription has been paid, will arrange for the payment of amount at credit of the subscriber in the account of the fund to subscribers salary bank account.

(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 Director, General Provident fund to close the fund account of the subscriber and to arrange for final payment. The application for final withdrawal should be made in JTC Form 56 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 account office to authorize payment.

(d) Final Payment on account of any provident fund, when authorized, can be made only on to subscriber's salary bank account. 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 - Miscellaneous Provisions

Inter Government Transactions

362. 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.
363. 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.

364. (a) 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.
- (b) 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.
365. (a) 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.
- (b) 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.

Computerised Treasuries

366. 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 computerised treasuries.

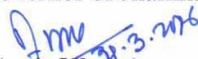
Supplementary Provisions

367. 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. No new form may introduce in IFMIS without prior approval of Finance Department and publication in official gazette.
368. 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.
369. 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.
370. Repeal and Savings-
- (i) The Jharkhand Treasury Code, 1937 is hereby repealed.
- (ii) Notwithstanding such repeal, any thing done or any action taken in exercise of any power conferred by or under the said Code shall be deemed to have been done or

taken in exercise of the powers conferred by or under this Code, as if this Code, were in force on the day on which such thing was done or action taken.

Order : - Ordered that copy of this notification be published in the Extra Ordinary Gazette of Jharkhand.

By the order of Governor of Jharkhand,


(Amit Khare)

Additional Chief Secretary.

Memo No-Fin-19/Financial Control-3006/15..1016/FIN Ranchi, Dated : 31.03.2016

Copy forwarded to Accountant General, Jharkhand, Ranchi for information and necessary action.


(Amit Khare)

Additional Chief Secretary.

Memo No-Fin-19/Financial Control-3006/15..1016/FIN Ranchi, Dated : 31.03.2016

Copy forwarded to Chief Secretary/ Principal Secretary to Governor/ Principal Secretary to Chief Minister/ Registrar General, Jharkhand High Court/ Secretary, Jharkhand Legislative Assembly, Jharkhand, Ranchi for information and necessary action.


(Amit Khare)

Additional Chief Secretary.

Memo No-Fin-19/Financial Control-3006/15..1016/FIN Ranchi, Dated : 31.03.2016

Copy forwarded to All Additional Chief Secretary/Principal Secretary/Secretary/ All Head of Departments/All Divisional Commissioners/ All Deputy Commissioner/ All Treasury and Sub Treasury Officers, Jharkhand for information and necessary action.


(Amit Khare)

Additional Chief Secretary.

Memo No-Fin-19/Financial Control-3006/15..1016/FIN Ranchi, Dated : 31.03.2016


Copy forwarded to Superintendent, Government Press, Jharkhand, Ranchi for publishing this Notification in the next extra ordinary Gazette of Jharkhand. He is requested to send 200 copies of the Gazette to Planning-cum-Finance Department (Finance Division), Jharkhand, Ranchi.


(Amit Khare)

Additional Chief Secretary.

Memo No-Fin-19/Financial Control-3006/15..1016/FIN Ranchi, Dated : 31.03.2016

Copy forwarded to Nodal Officer, e-Gazette, Department of Planning and Finance, Jharkhand, Ranchi for information and necessary action.


(Amit Khare)

Additional Chief Secretary.

APPENDIX 1

(See Rule 4)

This AGREEMENT made this ----- day of -----2001 between the Governor of Jharkhand (hereinafter referred to as “Government”) of the one part and the Reserve Bank of India (hereinafter called “the Bank”) of the other part.

Tenth day of February, 2001

WHEREAS

1. The Bank was constituted and incorporated and is regulated by the Reserve Bank of India Act, 1934 (Central Act no. 2 of 1934) as adopted and modified from time to time (hereinafter called “the Act”) with and subject to the various powers, provisions and restrictions in and by the Act set forth.
2. It has been provided by sub-section (1) of Section 21A of the Act that the Bank may by agreement with the Government of any State undertake to accept all its money, remittance, exchange and banking transactions in India and in particular the Government should deposit free of interest all of its cash balances with the Bank and further that the Bank may by such agreement undertake the management of public dept of and the issue of any new loans by that Government.
3. NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED BY AND BETWEEN THE PARTIES HERETO AS FOLLOWS THAT IS TO SAY:
 - (i) This agreement shall be deemed to have come into force on November 15, 2000
 - (ii) The general banking business of the Government of Jharkhand (hereinafter referred to as “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 the Rules and Regulations there under for the time being and such orders and directions as may, from time to time be given to the Bank by the Government through any Government Officer or officers authorized by the Government in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and at such offices, branches or agencies of the Bank as shall be necessary of convenient or as the Government shall from time to time direct in the manner aforesaid.

(iii) The Government shall employ the Bank as the sole banker in India of the Government and 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 all such business for the Government regarding the receipt, collection, payment and remittance of the monies and other matters as is usually transacted by bankers for their customers. The Bank shall make the said monies at the said offices, branches and agencies available for transfer to such places and at such times as the Government may direct. No interest shall be payable to the Government on any of the monies for the time being held by the Bank.

(iv) The Management of the rupee Public Debt of the Government and the issue of new rupee loans by the Government and the performance of all the duties relating thereto respectively, including the collection and payment of interest and the principal and the consolidation, division, conversion, cancellation and the renewal of securities of the Government and the keeping of all the registers, books of accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank at any of its offices, branches or agencies at which 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 agent 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.

4. 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 cash balances of the Government 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. The Bank shall inform the Government by such mode as the Government may desire of the Government's daily balance with the Bank at the close of each working day.

5. The Government shall take steps by taking ways and means advances from the Bank or by such other measures as the Government may determine to ensure that the balance in the account of Government with the Bank is not less than the amount of the minimum balance agreed to between the Government and the Bank under Clause 4 hereof.
6. The Bank shall make ways and means advances to the Government, if so required, at such rate of interest as may be fixed by the Bank from time to time, provided that the total of such advances outstanding at any time shall not exceed the limit as may be prescribed by the Bank by way of a letter to be addressed by the Bank to the Government from time to time. These advances shall be styled as "normal ways and means advances" - the said advances shall not be required to be secured.
7. If so required by the Government, the Bank may in addition to the normal ways and means advances, grant special ways and means advances at such rate of interest as may be fixed by the Bank from time to time provided that such advances as may be prescribed by the Bank by way of a letter to be addressed to the Government from time to time, The said special ways and means advances shall be secured by marketable securities issued by the Government of India and the Government shall maintain such margins as may be specified by the Bank from time to time.
8. Both normal ways and means advances and special ways and means advances may be taken at Central Accounts Section, Nagpur and repaid through any office or branch of the Bank on any day without previous notice to the Bank. The repayment of such advances may be made in the manner to be laid down by the Bank, The advances shall be fully paid off within a period not exceeding three months from the date of each advance. Interest shall be calculated on daily balances and debited to the account of the Government with the Bank at such intervals as may be deemed necessary by the Bank.
9. In the event of the Government's account as at the close of business on any working day emerging and remaining overdrawn beyond the limit for normal ways and means advances and the operative limit for special ways and means advances, the Bank may without prejudice to such other actions as it may deem

necessary to take, in addition charge interest on the daily balance overdrawn at such rate or rates as may be prescribed by the Bank from time to time by debit to the account of the Government with the Bank at such intervals as may be deemed necessary by the Bank.

10. The Government shall employ the Bank as its sole agent for investment of Government funds and of funds managed by the Government and the Bank shall be entitled to charge commission for sales (but not for purchases or conversions) at the rate of 1/16 of 1 per cent on the value of the sales 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.

11. As remuneration to the Bank for the management of the public debt as aforesaid, the Bank shall be entitled to charge 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, namely;

- (a) The amounts of loans discharged outstanding after one year from the date of notice of discharge_
- (b) the aggregate of the amount of stock certificates and of the amounts in the subsidiary general ledger account held by the Government and by any officer or officers of the Government authorised in that behalf provided that such holding by Government is Rs. 50,000/- and upwards and by each such officer is Rs. 50,000/- and upwards and PROVIDED also that the aggregate of all such holdings by the Government and all such officers exceeds one crore of rupees.

And in addition to the commission of Rs.2000/- per crore per annum as aforesaid, the Bank shall be entitled to charge the Government a fixed sum of Rs. 2000/- per year on account of stock certificates referred to in (b) above of this clause and the Bank shall also be entitled to charge the public (but not the Government) all such fees and charges, as are now or as may hereafter be prescribed by the appropriate authority for duplicate securities and for the renewal, consolidation, division or otherwise of all Government securities which the Bank issue.

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.

12. In addition to the above charges, and as remuneration for the issue of new loans, the Bank shall be entitled to charge the Government :

- (a) a fee at the rate of Rs. 1000/- per crore on all issues subject to a minimum of R.s.1000/- in respect of each loan;
- (b) renewal fees on the conversion applications, if the new loan involves conversion operation, at the rates that the Bank is entitled to charge the public for renewals;
- (c) the total amount of brokerage actually payable (including brokerage for the Bank on their own application),
- (d) the commission payable by the Bank to any agent of the Bank less amount of turnover commission on Government transactions normally payable to such agents; and
- (e) the Banks out of pocket expenses on account of advertising, telex, telegram, telephone calls etc.

13. The Bank shall maintain currency chests of its Issue Department at such places within the State as the Government may, with the previous sanction of the Central Government, prescribe. The Government shall provide sufficient accommodation for such chests as may be required for the deposit of notes and coins and shall be responsible to the Bank for the safe custody of the said chest notes and coins. The Bank shall keep the said chest supplied with sufficient notes and coins 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 such information and returns as the Bank may from time to time require as to the composition and the balances in the said chests and the amounts 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 the notes and coins balances held at the chests at the time of deposit or withdrawal from the said chests.

The Bank may, with the previous sanction of the Central Government close any currency chest maintained by it in pursuance of this clause.

14. The Bank shall not be at liberty to close any of its offices or branches except on days which are or are, declared to be public holidays under the Negotiable Instruments Act, 1881 (Central Act XXVI of 1881), subject nevertheless and notwithstanding the provisions of the Act, to any special orders or directions which may be issued by the Government.
15. The responsibility for any 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 of the Government as aforesaid or the payment of interest or discharge value thereon or the renewal, conversion, consolidation, sub-division or cancellation of the Government securities shall rest with and be borne by the Bank.

Provided however that it shall not be incumbent on the Bank to verify the signatures and endorsement/s 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 or branches and agencies of the Bank of receiving and realising money and securities for money on account of the Government and paying cheques, orders, drafts, bills and other documents whether negotiable or not in the Bank's capacity as bankers to the Government and whether such business be done by the Bank or by the agencies on its behalf, the Bank shall not be responsible for any loss or damage caused to the Government unless such loss or damage can be said to have been caused by the negligence of the Bank or its agencies.

Provided however, it shall be the responsibility of the Government to ensure that the cheques, orders, drafts, bills and other documents whether negotiable or not are drawn, made, endorsed or negotiated by persons duly authorised by the Government and the Bank shall not in any way be responsible for enquiring into the authority of such officials. Subject to the aforesaid, the responsibility of the Bank in the carrying out of the said business for and on behalf of the Government shall be that of a banker to an ordinary customer.

16. The work undertaken by the Bank under this Agreement may be carried out by the Bank through its offices or branches or through any of its agencies.
17. This Agreement may be determined by either party giving to the other party one year's notice in writing expiring on the 31 day of March in any year. Such notice if given by or on behalf of the Government to be addressed to the Governor of the Bank and to be served by leaving the same with Central Office of the Bank or addressing the same to him at the Central 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.
18. In the event of any dispute arising as to the terms and conditions of this Agreement, or as to the rights and 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 Central Government, whose decision shall be final and binding as between the parties hereto.
19. 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.

IN WITNESS whereof Shri/Ms Lakmi Singh, Secretary to the Government of Jharkhand in the Finance Department acting for and on behalf of and by the order and direction of the Governor of Jharkhand has hereunto set his hand and the common seal of the Reserve Bank of India has been hereunto affixed in the presence of its subscribing officials the day and year first above written.

SIGNED by the said Shri/ Ms. Lakshmi Singh,

Secretary to the Government of Jharkhand,

Ranchi in the Department of Finance for

and on behalf of the Governor of the State of Jharkhand. (Lakshmi Singh)

The COMMON SEAL of the Reserve Bank of India was affixed hereto in the presence of Dr. Y.V Reddy, Deputy Governor who has signed in token of his presence and also Shri P.R Gopala Rao, Executive Director and Smt. Usha Therat, Chief General Manager, .internal Debt Management Cell, Reserve Bank of India "as witnesses

((Y.V. Reddy)

(P.R. Gopal Rao)

(Usha Therat)

APPENDIX 2

(See Rule 5)

List of Treasuries in Jharkhand

[Comments - All treasuries in Jharkhand are now Banking Treasuries and are not doing cash business. The list of treasuries is given below.]

Sl. No.	TREASURY	DESIGNATED BANK
1	Bokaro	State Bank of India
2	Tenughat	State Bank of India
3	Chaibasa	State Bank of India
4	Chakradharpur	State Bank of India
5	Chatra	State Bank of India
6	Deoghar	State Bank of India
7	Madhupur	State Bank of India
8	Dhanbad	State Bank of India
9	Doranda	State Bank of India
10	Dumka	State Bank of India
11	Garwa	State Bank of India
12	Giridih	State Bank of India
13	Godda	State Bank of India
14	Gumla	State Bank of India
15	Hazaribagh	State Bank of India
16	Jamshedpur	State Bank of India
17	Ghatshila	State Bank of India
18	Jamtara	State Bank of India
19	Khuti	State Bank of India
20	Kodarma	State Bank of India
21	Latehar	State Bank of India

22	Lohardaga	State Bank of India
23	Pakur	State Bank of India
24	Maheshpur	State Bank of India
25	Palamau	State Bank of India
26	Project Bhawan	State Bank of India
27	Ramgarh	State Bank of India
28	Ranchi	State Bank of India
29	Sahebganj	State Bank of India
30	Rajmahal	State Bank of India
31	Saraikella	State Bank of India
32	Simdega	State Bank of India

APPENDIX 3

(See Note to Rule 16)

A list of matters of treasury procedure requiring special personal intervention of Treasury officers:-

1. He has no general authority to deal with demands presented at the treasury; his authority to make payments is strictly limited to the rules. He has no authority to act under an order of Government sanctioning a payment unless it is an express order to *him* to make the payment.
2. He is not to honor a claim which on the face of it is disputable but to refer the claimant to the Accountant-General.
3. He is required to prohibit erasures in any account, register or schedule or in the cash book, to verify and initial every correction in them, and to take special care with all vouchers and accounts showing signs of alteration and if such documents be frequently received from any office, to draw the attention of the head of the office to the matter.

4. He is required to see that the daily postings of revenue and receipts in the treasury registers are checked by the treasury accountant or his assistant with the challans and verify the monthly total of all the departmental revenue returns. 5. He is required, either at the close of the day's business, or before commencing the business of the next day, to examine the daily accounts with the challans and vouchers at the treasury to satisfy himself (a) that each item of charge is supported by a voucher, (b) that every item of each challan is embodied in its proper register, (c) that the totals of all the registers are correctly entered in the cash book, (d) that the additions and deductions indicated in the accountant's balance sheets are correct, (e) that the result agrees with the balance sheet of the treasurer.
6. He should see that the monthly accounts and other returns complete with schedules and vouchers are dispatched to the authorities concerned on the due dates.
7. He is required to satisfy himself before dispatch of the lists of payments and accounts, that the necessary vouchers and schedules are all attached. He is expected to check the schedules with the vouchers at intervals during the month.
8. He is required to see that a notice is posted in a conspicuous place in the office of the hour at which the treasury closes for the receipt and payment of money.
9. 9. He should see that payments, which require previous authority from the Accountant-General, are made only on receipt of a letter of authorization from him.
10. He is required to see that every voucher on which he passes an order for payment is complete in every respect.
11. He is required to use special precautions for satisfying himself of the identity of the applicant for payment of a bill drawn by a person not in Government service.
12. He is required to make recoveries exactly in accordance with the instructions of the Accountant-General.
13. He should see that the drawl of pay, pensions, etc., by agents on behalf of government servants and pensioners is in accordance with the instructions contained in the Accountant-General's circular no. 135, dated the 31st October 1940 (published in Part X of the *Jharkhand Gazette*; dated November, 13,1940) and subsequent orders issued by him from time to time.
14. He is personally responsible for any payment of pension wrongly made.

15. He is required to initial every entry in the revenue deposit register and to see that no item is credited as a deposit save under formal order of competent authority and also if the amount could be credited to some known head in the Government accounts, to represent the matter accordingly to the court or authority ordering its acceptance.
16. He is required to satisfy himself that the signature of the drawing officer and that of the countersigning officer, in case there is a countersignature also, is genuine and in order before payment is ordered by him either on bills or cheques.

APPENDIX 4

(See Rule 29)

List of returns etc. 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 fortnight (Rule 140 of JTC).

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 JTC).

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 377 of the JTC).

Name of the Return, etc	Reference	Date of submission	To whom submitted
(1) Sale of ordinary stamps.		1st of each month	Accountant General,
Income-tax receipt statement.		Ditto	Ditto
(3) Cash account with schedules and documents.	Art. 119, Account Code, Vol. II	1st of the following month in case of non-Bank treasuries and 2nd of the following month in case of Bank treasuries.	Ditto
(4) List of payments with schedules and documents.	Ditto	Ditto	Ditto
(5) Statement of Magisterial Fines.	Rule 346	7th of the month	Ditto

(6) Documents submitted by civil and criminal courts through the treasury as noted below:— Fine statement, Civil Miscellaneous receipt, Civil Miscellaneous receipts, Criminal	General Rules and Circular Orders of the High Court	7th of the month	Accountant General
(7) Deposit receipts, Civil Court	General Rules and Circular Orders of the High Court	12th of the month	Ditto
(8) Deposit receipts, Criminal Court.			
(9) Deposit repayment register, Civil			
(10) Deposit repayment register, Criminal.			
(11) Deposit receipts, Workmen's Compensation Act-Deposits		12th of the month	Ditto
(12) Deposit repayments - Workmen's Compensation Act Deposits.			
(13) Deposit receipts-High Court Deposits		12th of the month	Ditto
(14) Deposit repayment-High Court Deposits.			
(15) Certificate in Revenue Deposit register	Art. 124, Account Code, Vol. II	Quarterly on the 1st July, 1st October, 1st January and 1st April.	Accountant General

(16) Statement non-effective (Pay), Pension paid to officers of the Army, Veterinary Department, transferred to the Civil Veterinary Department for the quarters ending June, September, December and March.		1st July 1st October 1st January 1st April	Ditto
(17) Statement of lapsed pensions	Rule 253	Half-yearly	Accountant General.
(18) Certificates regarding verification of balance of service stamps.	Rule 35 of the Rules for the supply and distribution of stamps.	Ditto. on 30th September and 31st March	Ditto
(19) March Account	Rule 26	10th April each year	Accountant General
(20) Clearance register of Revenue Deposits	Art. 125, Account Code, Vol II.		
(21) Balance Certificate of Administrators of Personal ledger Accounts.	Art 126 Account Code, Vol. II	10th April each year	Accountant General
(22) Statement of Lapsed Revenue Deposits.	Note to Rule 342		
(23) Clearance register-workmen's compensation Act Deposits and lapsed deposits Workmen Compensation Act-Deposits.		10th April each year	Accountant General
(24) Verification of Local Fund	Rule 371	30th April each year	Accountant General

balance.			
(25) Clearance registers of High court Deposits.		30th April each year	Ditto
(26) Clearance registers of Civil Court Deposits.	General Rules and Circular order of the High Court	30th April each year	Ditto
(27) Clearance registers of Criminal Court Deposits.			
(28) Lapsed Deposits, Civil Court.			
(29) Lapsed Deposits, Criminal Court.			
(30) Lapsed Deposits, High Court.			
(31) A list of deceased pensioners of gazetted rank.	Rule 252	1st Week of September.	Ditto
(32) Reports of death of pensioners.	Rule 252	Ditto	Ditto
(33) Plus and minus memorandum of Revenue Advance Loans and Advances Work done for public and private bodies Deposit for work done for private bodies or individuals. Deposit of fees received by government servants for work done for private bodies.		7th of the following month On the 1st or along with the accounts	Accountant General Ditto
(34) Court Deposit Personal Deposit P.L. Account Municipal Fund Extract of Revenue	1st of each month		Ditto

Deposit Receipt Register		
(35) Stamps Local Funds (ii) Miscellaneous Remittance of Excise	Along with the Accounts.	Ditto

APPENDIX 5

(See Rule 31(a))

Questions for the Inspections 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?
(b) 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?
(c) 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 32(d) 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 clerk in charge of strong room properly kept up? Does the clerk maintain any unauthorized register?
8. Is care taken to see that, stamps and opium taken out of double lock are not more than is actually required?

Stamp and Excise Opium

9. Is the store account of stamps and excise opium kept regularly up to date?
10. (a) What security does the stamp clerk give?
(b) Where is the bond kept?
(c) 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 26 and 28 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-28 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?

- (ii) 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?
37. Is there any IT audit of the treasury by Accountant General office? If so, what steps are taken by the treasury / IT personnel fo the avoidance and correction of any irregularities pointed out by such audit team.

APPENDIX 6

(See rule 89)

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. Pay bill of a newly-appointed gazetted government servant drawing pay for the first time unless the bill is accompanied by an order from the Accountant-General intimating the rate at which the payment should be made. [Rule 69]
2. Arrear claims of government servants not preferred within three years of their becoming due. [Rule 84]
3. Bill drawn by the Head of the Department or other responsible government servant for claims of a person not in government employment, when the authority of the drawing officer is insufficient. []
4. Bill for an increased or a changed rate of pay, leave salary, fixed allowance, or any reward or honorarium of a gazetted government servant unless it is accompanied by a letter (pay slip) from the Accountant-General/Finance Department authorizing the amount to be drawn. [Rule 68]
5. Bills for gratuity claims; and for pension remaining undrawn for more than one year. [Rule 233 & 234]
6. Any other bill or payment if so directed by the Finance Department.

APPENDIX 7

(See Rule 91)

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 State and Local Funds,
 - (h) Receipts for payments of free grants made by Government from State 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.)

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 by Para-1.
 - (g) Receipts on Acquittance Rolls of establishments.
 - (h) 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.
 - (i) Receipts of money sent to distillery contractors for money sent to them by Reserve Bank Government drafts.
 - (j) 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, laid down in Section 65 (b) of the Act.]

APPENDIX 8

(See Rule 98)

Letter of Credit System

In order to bring about greater financial control and discipline, it has been decided to introduce the letter of credit system which will come into effect from 1st December 1983 in the Irrigation, Minor Irrigation, Road Construction, Building Construction, Rural Engineering, Public Health Engineering and Forest and other Departments which have cheque drawing officers.

2. The detailed procedure will be as under—
 - (a) Soon after the Appropriation Bill is passed by the Legislature, the Administrative Works Department concerned will place the appropriation grants at the disposal of the Engineer-in-Chief and where there is no Engineer-in-Chief to the Chief Engineer, who after deducting the amount equivalent to the value of indents / supply orders placed or to be placed on the D.G.S. & D. and / or Firms for materials under rate contract, will communicate the project-wise allotment to the officer-in-charge of the Division, who is authorized to draw cheques under intimation to the concerned Chief Engineer / Superintending Engineer and the Treasury officer. The allotment will be communicated for Plan and Non-plan separately.
 - (b) Soon after the allotment order is received, the officer-in-charge of the Division will issue a letter of credit in JTC Form 58 to the concerned Treasury officer indicating therein the allotment no. and providing the amount for (i) purchase (ii) wages/payment to work charged staff (iii) works contingencies (iv) payment to contractors, and (v) other payments on work in accordance with their requirements.

The concerned Executive Engineer and the Divisional Accountant will be personally and jointly responsible for item-wise allotment of fund in accordance with the requirement.

- (c) The power to revise the letter of credit, as a result of transfer of construction materials from one division to another, will vest in the concerned Superintending Engineer. If it is required to change the ceiling of the amount on purchase fixed by the Engineer-in-Chief/Chief Engineer, the letter of credit will be sent to the concerned Treasury officer only after getting the same countersigned by the concerned Superintending Engineer.
 - (d) The other Administrative Departments, which have a construction cell, will place the appropriation grants at the disposal of the officer-in-charge of the cell, who will communicate the allotment under intimation to the drawing officer concerned, to the Treasury officer drawing officer wise and scheme wise as also item wise i.e. for

- (i) purchase, (ii) wages/payment to work charged staff, (iii) works contingencies, (iv) payment to contractors, and (v) other payments on work.
- (e) The Forest Department will place appropriation grants at the disposal of the Chief Conservator of Forest who in turn will make allocation to the various Conservator of Forests. The Conservator of Forests will communicate the allotment to the drawing officer concerned i.e. the Divisional Forest officers and to the Treasury officers, drawing officer wise and item wise i.e. for (i) purchase (ii) wages/payment to work charged staff (iii) works contingencies (iv) payment to contractors (v) other payments/expenditures. The allotment will be communicated for Plan and Non-plan separately.
- (f) The Treasury officer on receipt of allotment will make an entry in the Register which will be maintained in JTC Form 57 and the Register of Allotment and Progressive Expenditure which will be maintained in JTC Form 59. Cheques drawn by various drawing officers will be accompanied by an allotment and deduction statement in JTC Form 60 and will be honored by the Treasury officer up to the limit of allocation for its own Treasury.
- (g) Letter of credit will lapse at the close of financial year in which it is issued. When letter of credit lapsed at the close of the financial year a cheque drawn before but not encashed during the financial year will be cancelled and a fresh cheque will be issued against the letter of credit of the following financial year. The account of the Works and Forest Division will be rectified accordingly under intimation to the Accountant-General.
- (h) The Cheque Drawing officer will furnish to the concerned Treasury officer a list of cheques drawn up to the close of the financial year from the last cheque book supplied, with details of dates of drawls, amount of the cheques, names of payees, etc. by 1st day of the following financial year positively.
- (i) The letter of credit will be issued for the whole financial year. In case of vote on account, the letter of credit will be limited to the amount covered by the vote on account. If it is necessary to reduce or increase allocation of a certain scheme for various reasons including on account of transfer, entries and transfer of materials from stock, the officers named in (c), (d) and (e) above will intimate to the Treasury officer concerned the reduction from which the reallocated fund will be drawn.
- (j) In respect of cheques drawn for refund of earnest money and security deposit the following certificates will be furnished by the Divisional officer and the Divisional Accountant:—

Certificate for Refund of Security Deposit

*"Certified that the amount of this cheque is refund of security deposited
at the time of agreement and deducted from bills."*

Certificate for the Refund of Earnest money

*"Certified that the amount of this cheque is refund of earnest money deposited
vide challan no.-----dated -----."*

(k) In respect of self drawn cheques, the Divisional officer and the Divisional Accountant will furnish the following Certificate:—

"Certified that the amount of the cheque is meant for wages/pay of work-charged staff/ works contingencies/miscellaneous minor expenses (details have to be furnished)."

(l) In case of deposit works in accordance with provisions of Para 437 of the Public Works Accounts Code, the party concerned is required to deposit the gross estimated expenditure to the concerned Divisional officer. The Divisional officer will after deducting the establishment and other charges as mentioned in Appendix 4 of the aforesaid Code, will communicate the balance amount available for expenditure on works to the Treasury officer who in turn will maintain a separate register in JTC Form 59 to keep control over the expenditure.

(m) The procedure for the refund of temporary provident fund advance to the work-charged staff will be the same as in the case of refund of earnest money and security deposit.

(n) The amount kept by the Engineer-in-Chief/Conservator of Forests for payment to the D.G.S. & D. or Firms (under rate contract) for supply of Cement, shall be allotted to the particular Division/Director Purchase as the case may be, under intimation to the Superintending Engineer, Accountant General and Treasury officer concerned. The Treasury will keep a separate Register in JTC Form 59 to keep control over the expenditure.

(o) Payment to the D.G.S. & D. / Firms for the supply of Cement shall be made within and against the allotment received as provided in (n) above. The payment shall be made by means of cheque or Bank Draft and not otherwise, even for orders already placed or supplies received earlier through D.G.S. & D.

(p) Payment to the Steel Authority of India and purchases other than cement from D.G.S. and D. will be made by cheques or Bank Draft against the letter of credit and not otherwise.

(q) Only in case of urgency, advance may be drawn and booked under Misc. P.W.D. Advances. But this will be drawn against the letter of credit and debited against any of the four items i.e. (i) purchase, (ii) payment to work charged staff, (iii) work contingencies, (iv) payment to contractors according to the nature of expenditure. For example, if advance is drawn for contingent expenditure relating to any project, the

fund available for the project for work contingencies will be reduced by the amount of advance.

- (r) Cheques of R.B.I. will no longer be issued by the Division, nor will be honored by the concerned branches of the R.B.I. of India.
- (s) The Divisional Accountant will have in his custody the duplicates of all the certificates mentioned in paragraph 2 (j), (k), (q) and keep them in guard file in the order in which they are given.

Appendix 9

(See Rule 111)

Advice List/Register of Payment Order issued

In the advice list system all entries about details of bill etc, passed by the Treasury for encashment at the Bank shall be written in duplicate in the register of payment orders issued maintained as per JTC Form 12. The original copy of entries of this register having the stamp and the seal of the treasury should be sent to the Bank in a closed cover after being entered in Peon Book as an advice to the Bank and the duplicate carbon copy kept in the register.

2. The Superintendent Press and Forms, Gaya will supply on requisition by the Treasury once a year the required number of aforesaid registers duly bound containing 400 forms each, every two of which will contain the same serial no. printed on them so that each register will have 200 such consecutive serials. The book number on this register as well as each number of the register in original and duplicate shall also be machine numbered as indicated on the form. Each original page of the register shall be perforated on the left side so that it can be easily detached at the time of sending it to the Bank.
3. The treasury will however ensure that the stock of the aforesaid Register when received from the Superintendent, Press and Forms, Gaya is duly verified and the number of page as well as forms contained in each register is recorded. He will also put a rubber stamp at the top of each page of the register, the encircled symbol letter as has been allotted to each Treasury. The Treasury will be responsible for keeping these registers and the rubber stamps for symbol under lock and key in his personal custody and shall take a receipt for the exact number of registers and the rubber stamps made over to the Relieving officers when he is relieved on transfer or on leave. He shall certify to the Bank the number of pages it contained from time to time. The loss of such a register or any of its blank forms shall be notified promptly to the Banks.
4. The matter as to how frequently the 'Advice list' should be sent to the Bank in a day should be settled by the Treasury officer in consultation with the Designated Bank. It seems that except in the beginning of the month or towards the close of the financial year in March, it may not be necessary to send an Advice list more than three times a day.

5. The present system of making over the bill passed for payment by the Treasury to the parties concerned after being entered in Register of payment order issued for encashment at the Designated Bank will continue. The party as usual will, present the bills passed by the treasury to the Bank for encashment. The Bank will also continue to accept them and exercise due checks and take necessary precaution as enjoined under the existing rules, will make payment only after verification from the 'Advice List' sent by the Treasury that the bills is/are entered in the Advice List. The Bank shall refuse payment on bills, cheques and other documents which have not been included in such 'Advice list'.
6. Notwithstanding anything contained in this Appendix above, the Advice list System for computerised treasuries will be as prescribed by the Finance Department from time to time.

APPENDIX 10

(See Rule 117)

Instructions for the Guidance of Treasury officers

I - General Instructions

The Treasury officer should see that:

1. The bill has, as far as possible, been drawn in a printed form.
2. (a) The name of district is filled in.
(b) The month for which drawn is filled in.
(c) The major, minor and sub-heads and primary units of appropriation are filled in.
3. There is no erasure or unattested alteration. Alterations made in the body of the bills of drawing or controlling officers need not, however, be severally attested provided the corrected total of the bills, both in figures and words, and is attested as often as there are corrections in the total.
4. The arithmetical computation of the bill is correct.
5. The total of the bill has been written both in figures and in words, and that they agree.
6. The bill, together with the necessary certificates, has been signed by the "head of the office" or by another officer "for" him and designation of drawing officers is given.
7. In case of duplicate bills the certificate of non-payment of the original has been taken.
8. Bills are countersigned when necessary before payment.
9. Stamped receipt, where necessary, is not wanting (on any bill or sub-voucher) and that the stamp is duly cancelled.
10. Sub-vouchers in Indian language and all signatures in Indian language are transliterated and marks of thumb impressions are attested.
11. Full details of all refunds (including refunds of undisbursed pay) and the certificates of note against the original credit are given.
12. Full details of the original credit are given in case of withdrawals of deposits and the like.
13. Explanation for non-submission of vouchers, etc. with the Accounts is furnished.
14. Bills requiring pre-audit may not be cashed without such pre-audit [See Appendix 6]

15. Claims arising in one district are not paid in another save as other wise specially provided in the rules of this Code and subject to any special rules that may be prescribed by the departmental regulations.
16. Bills headed "Not payable at the treasury" are not cashed.
17. Claims against Government not preferred within three years of their becoming due are not paid without the previous sanction of the Accountant General [See Appendix 6].
18. The Challan may not be accepted if the instructions contained in Rule 43 are not followed.

II - Establishment Bills

1. Temporary establishment bill has been drawn on a separate bill headed as such, citing the order sanctioning it.
2. Arrear pay is not drawn in the ordinary monthly bill.
3. The net charge of each section (and not each individual) is shown in column 7 of the bill,
4. Either an absentee statement is furnished or an alternative certificate given, and not both.
5. Whenever pay is drawn for part of a month for any individual, an absentee statement must accompany the bill, unless the broken period is otherwise explained in the bill.
6. Last pay certificate is completed by insertion of dates (fore or after noon) of giving over and receiving charge.
7. Income-tax has been deducted.
8. Number and date of Postal Insurance Policy are quoted for premium deduction.
9. The schedules prescribed for the Provident Fund subscription are attached to all establishment bills in support of the deductions shown therein on this account.
10. Last Pay Certificate
 - a. When a government servant presents his pay bills for the first time or when the name of a government servant appears for the first time in the establishment bill, the bill shall be supported by a last pay certificate in the form prescribed by the Accountant

General, or if he did not previously hold any post under the government or is re-employment after resignation or forfeiture of past service, a health certificate must accompany the bill in conformity with, and if so required by, any rule or order governing the condition of the service to which he belongs.

- b. If a pensioner is re-employed, the fact shall be stated in the bill.
- c. When the head of an office is himself a non-gazetted government servant, he should not sign his own last pay certificate but should obtain one from his superior gazetted government servant.
- d. In all cases of transfers, the responsibility for obtaining his own copy of the last pay certificate from his last disbursing officer shall rest with government servant concerned.

III - Traveling Allowance

1. The certificates (with suitable alteration where necessary) on the first page have been given.
2. The certificate required under the Jharkhand Travelling Allowance Rules has been given in travelling allowance bill for journeys by rail.
3. The total expenditure has been entered in the memorandum provided for the purpose in the bill form.

Note 1: During the first two months in the beginning of a financial year, i.e. up to 31st May, when the allotment has not been communicated to the drawing officer, travelling allowance bills may be paid if the words, "applied for" have been noted in the space meant for noting the figures of allotment and expenditure.

Note 2: Traveling Allowance bills of student-engineers and student-overseers under practical training in the Public Works Department may be paid without such memorandum.

4. The purpose of journey has been given in the column provided for it.
5. The name of the headquarters of the officer and his pay has been given.
6. Hours of journey have been mentioned in the following cases:—
 - (1) When for an absence from headquarters of not more than two consecutive nights halting allowance is claimed for two days.

- (2) When mileage or actual expenses in lieu thereof are claimed.
- (3) When both railway or steamer fare and halting allowance are claimed in respect of a journey by railway or steamer and immediately preceded or followed by a journey by road or by a halt.

Note: *Details of journey and amounts claimed for it are not furnished in the travelling allowance bills of the Public Works Departments, except in the case of upper subordinates and zilladars. Travelling allowance bills of the non-gazetted, ministerial and menial establishments of the Public Works Department, except those of upper subordinates (viz. overseers and supervisors) and zilladars are checked with the journals in the local office by the Test Audit Staff of the office of the Accountant-General.*

7. No bill for traveling allowance other than permanent traveling allowance is paid unless it be signed or countersigned by the controlling officer.

IV - Contingencies

1. The bill bears a serial number.
2. The allotment and expenditure have been noted in the space provided for the purpose.

Note : *During the first two months in the beginning of a financial year, i. e., up to 31st May, when the allotment has not been communicated to the drawing officer, contingent bills may be paid if the words, "applied for", have been noted in the space meant for noting the figures of allotment and expenditure.*

3. The following certificate, signed by the drawing officer shall be attached with all the contingent bill which include charges on account of expenditure on light refreshment at formal meeting 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".

4. In the case of others whose pay is drawn on contingent bills, certificates in the following form shall be furnished by the disbursing officer:

"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.

“Certified that the rates of pay and cost of living allowance of part time and casual employees drawn in this bill have been fixed in accordance with the orders of Government in finance Department.”

Responsibility of Drawing and Disbursing Officer

5. Every public officer should exercise the same vigilance in respect of expenditure incurred from government revenues, as a person of ordinary prudence would exercise in spending his own money. The drawing officer is responsible for seeing (1) that vouchers are prepared according to rule (2) that the money is either required for immediate disbursement or has already been paid from the permanent advance (3) that the expenditure is within the available appropriation (4) that all steps have been taken with a view to obtain an additional appropriation, if the original appropriation has either been exceeded or is likely to be exceeded.

Note: Payee receipt should show the full details of the item for which it purports to be a receipt. It should be attached to the respective contingent bill.

6. A Every disbursing officer should make at least one detailed inspection once in a month of his office and particularly examine the accounts with a view to see that the accounts have been maintained in the prescribed manner and in the prescribed registers and should go into the reasons for undue fluctuation in receipts and expenditure particularly into the reasons for rapid flow of expenditure and for possible excesses over budget allotments. A report should be submitted each quarter to the controlling officer after each such inspection stating the irregularities noticed and taken to regularize them.

Responsibility of controlling authority

7. It is the duty of a countersigning officer to see (1) that the charges made in a contingent bill are of obvious necessity and are at fair and reasonable rates (2) that previous sanction for any item requiring it is attached, (3) that the requisite vouchers are all received and in order (4) that the calculations are correct (5) that the appropriation have not been exceeded or are not likely to be exceeded and (6) that the Accountant General is informed either by a note on the bill or other wise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly he should communicated with the disbursing officer and insist on its being checked. He should also arrange with his subordinate officer for reporting

expenditure to him at fixed intervals to enable him to exercise a check on the total expenditure against the total appropriation under his control.

8. Controlling officers who make allotments of grants for contingent expenditure are responsible for seeing that disbursing officer do not exceed the grant allotted to them. Intimation will be sent to them by the Account General when the total state expenditure under any of the heads progresses rapidly and there is likelihood of an excess over the budget grant.
- 9 Every controlling officer should make a thorough inspection once a year or as suitable in each case, of the office of each of the disbursing officers under him and his own office and in cases where the number of such disbursing officer is large and it is not practicable to make an annual inspection of the whole office, the controlling officer should make at least an inspection of the account side of the office of the disbursing officers. To facilitate the inspection, the controlling officer should take with him the monthly statement of expenditure submitted by the disbursing officers and received from the Accountant General for a period of at least twelve months up to the date of the inspection. A consolidated report on the inspection of the office of all disbursing officers under each controlling officer should be submitted by him to government in the administrative department every year before 31st July along with his comments as to whether the account are being properly maintained in all the offices subordinate to him.

Cancellation and destruction of sub vouchers

- 10 The following rules for the prevention of fraudulent use of sub vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of sub vouchers.
 - a. Unless in any cases it is distinctly provided otherwise by any rule or order no sub vouchers may be destroyed until after a lapse of three years.
 - b. (ii) Every sub voucher which is forwarded either to the Accountant General or to a controlling officer along with bills or recorded in the office to which the expenditure relates must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher. The cancellation being initialled by the officer authorised to draw the contingent bill of the office. The cancellation

should be made at the time when the contingent bill, in which the sub vouchers are included, is actually signed.

V- Gazetted officers

1. The cases in which previous authority of the Accountant-General is necessary are given in Appendix 6.
2. Income-tax has been deducted, and in case of exemption on Insurance Premium, an attested copy of the receipt showing name of the insured and date of payment is attached.
3. The last pay certificate is prepared carefully and without delay.

Mainly for observance in the Treasury in case of Self Drawing Gazetted officers.

VI - Cheques

1. The cheque is signed by the drawer and drawn on the treasury cashing it.
2. Cheques in favor of government servants are drawn to "order" and not to "bearer".
3. Cheques drawn to "order" bear a proper claim of right upto the actual payee.

VII - Pension

1. When a pensioner appears in person to draw his pension, the certificate "appeared in person" is signed by the Treasury officer.
2. Life certificate has been granted by a person mentioned in Rule 208, whose designation has been duly given and has not been dated earlier than last day of month for which pension is claimed.
3. Payment of gratuity is not made without authority from Accountant-General's office.
4. Every payment of pension is to be entered In the Pension Payment Order.

After encashment of Bills

1. Any correction in the pay order bears his initial; and that the pay order agrees with net total of bills.
2. No overpayment or short payment is made.
3. The bill after payment has either been stamped "paid" or "paid by transfer".
4. In case of payment by transfer the head of credit has been fully and correctly given in the pay order.

5. The pay order is signed in full.

VIII – Strong Room

Duties of the District and sub-divisional officers.

- a. The Deputy Commissioner will cause to be placed outside the double lock a notice signed by him to the following effect:-

The havildar in charge of the guard is required under my order to see that this is never opened except in the presence of The Treasury Officer (Name to be given) and the Assistant in Charge of Strong Room (Name to be given)

- b. Whenever there is a permanent change of Assistant in charge of strong room, a fresh notice must be posted under the order of the Deputy Commissioner.

- c. Whenever the Assistant in charge of strong room is temporarily absent on leave (the responsibility resting with him the Deputy Commissioner (or the senior deputy collector in the absence of the Deputy Commissioner on tour) in the case of a district treasury or the sub divisional officer in the case of a sub divisional treasury shall sign and have posted a notice to the following effect:-

During the temporary absence of the Assistant in charge of strong room (name to be given).....from.....to.....inclusive the double lock gate of the treasury may be opened in the presence of the treasury officer(name to be given).....andthe fact that it has been so opened should be reported to me by the treasury officer.

- d. If either the treasury officer or assistant in charge of strong room is at any time required to leave the double lock the treasury officer should satisfy himself that no one was remaining in the double lock and the double lock shutter gate should then be closed before either the treasury officer or the assistant in charge of strong room leaves the treasury.

- e. The deputy commissioner is required to visit the treasury occasionally at times of which he considers it possible that double lock transactions will be taking place in order to ascertain that these instructions are been correctly followed. If on any occasion during such visits he finds that any one of these instructions is not being followed, he should report the matter to the DTA, who will report to government, if he deems fit in any particular case.

- f. A copy of these rules should be posted inside the single lock and double lock of each treasury and in the private room of the Deputy Commissioner.

[Comments:- Specimen of signatures should be attested by any Gazetted Government Servant (Rule 73 of the Jharkhand Treasury Code).

Specimen of signatures is to be pasted in the Guard File and should be kept in the personal custody of the Treasury officer (Note to Rule 114 of the Jharkhand Treasury Code).

Specimen of signatures of officer retired, or transferred should be cancelled by Treasury officer.

Specimen signatures of Self Drawing officers are required to be pasted on the Salary Register (Finance Department letter no. 19530 F., dated 19.22.68 and A.G.'s letter no. T.M.-37-250-5J28 dated 3.3.66).

A register of Retrenchment Orders is to maintained in the Treasury (Rule 137(c) of J.T.C)

Retrenchment orders are to be effected for the next pay bill of the officer (Rule 138(a) of J.T.C)

The Treasury officers are not to enter into any correspondence on behalf of the Drawing officers when any Retrenchment Order for recovery is received in favour of the Drawing officer concerned (Rule 137(a) of J.T.C)]

APPENDIX 11

(See Rule 258)

List of Authorities Competent to Sanction Refund of Revenue

Note 1: The following Administrative Departments of the State Government are competent authorities for purposes of Rule 258

- (1) Appointments Department.
- (2) Judicial Department.
- (3) Revenue Department.
- (4) Public Works Department

Name of Department	Competent Authorities	Details
ExciseDepartment	Collectors of districts.	
Health Department	Director in chief of Health Services, Jharkhand, Regional Deputy Director of Health Services, Civil Surgeons, Medical officers, Principal, Medical Colleges, Superintendent, RINPAS, Superintendent, Ranchi. Superintendent, Medical College Hospitals, Director, Public Health Institute, Ranchi.	For reimbursement to medical officers of their share of the paying wards charges realized in the State Hospitals and credited into treasuries.
	Superintendent of Sadar Hospitals, Deputy Superintendent of Sub-divisional Hospitals, Director, T. B. Centre, Ranchi.	
Public Health Engineering Department.	Superintending Engineer.	
Principal, Institute of Pharmacy Ranchi.		Refund of caution money deposited by students in Pharmacy School, Ranchi.

Judicial Department	Registrar, High Court, presiding officers of Civil or Criminal Courts, Superintendents of Central, District and Subsidiary Jails, Superintendent and Remembrance of Legal Affairs.	
Registration Department	Inspector - General of Registration, District Sub-Registrars and Sub-Registrars,	
Civil Veterinary Department	Director, Veterinary Services, Principal, Veterinary College.	
Agriculture Department	ViceChancellor, Birsa Agricultural University Kanke.	Full power in respect of tuition fees and fines realized from the students of the Agriculture College,
Industries Department	Director of Industries	Full powers in respect of fines and excess fees deposited in advance for services rendered and refunds of deposits and price paid for goods purchased by customers.
	Principal, Jharkhand College of Engineering, Mining Lecturer, Superintendent, Tirhut Technical Institute.	powers in respect of fees realized and fines imposed by those authorities.
Education Department	The authority which imposes the fine or realizes the fee. Director of Higher / secondary and primary education.).	(i) Refunds of fees and fines realized from students in Government colleges and schools. (ii) Refunds of deposits made by applicants for admission to colleges. (iii) Refund of amounts deposited by private persons for educational work. (iv) Refunds of amount wrongly credited to "0202 --Education".
Police Department Translator's Department	Authority under whose orders revenue is credited to the treasury.	
Motor	Licensing authority	Refund of license fee under rule 18 of

Vehicles Department		the Jharkhand Motor Vehicles Rules, 1940.
	Registering Authority	Refund of registration fee under rule 31 (d) of the Jharkhand Motor Vehicles Rules, 1940
	Regional Transport Authority	Refund of permit fees under rule 53(d) or the Jharkhand Motor Vehicles Rules, 1940
Factory Inspection Department	Chief Inspector of Factories.	
Revenue Department	Collector (including officer to whom power of Collector is delegated under the relevant Revenue Act).	<p>In regard to—</p> <p>Refunds of current deposit including cases of erroneous payment and of payment on account of land released by competent authority.</p> <p>(a) Refund of spoilt or useless non-judicial stamps, also of impressed court fee stamps or labels if claimed within one year.</p> <p>(b) Refund of rates and cesses.</p> <p>(c) Refund of revenue necessitated by any order passed by him or by the Commissioner including refunds in the case of erroneous payments.</p> <p>In respect of—</p> <p>(a) Refund of the land revenue.</p> <p>(b) Refund of the value of spoilt judicial stamps if claimed within a year.</p> <p>(c) Refund of the spoilt or useless non-judicial stamps if claimed within two years.</p> <p>(d) Refund of amount paid erroneously into the treasury.</p> <p>(e) Refunds from deposits made in respect of survey and settlement proceedings carried out under his supervision.</p> <p>All other refunds of which the Collector is not the competent authority.</p>
	Commissioner	
	Board of Revenue	Refunds from deposit made in respect of

		survey and settlement proceedings carried out under his supervision.
	Presiding officer of the Court	Miscellaneous stamps, refunds and refunds in retrial and compromised cases.
Forest Department	Divisional Forest officers	Refunds of Forest revenue up to Rs. 1000 in each case.
	Conservator of Forests.	Refunds of Forest revenue more than Rs. 1,000 in each case.
Commercial Taxes Department	Superintendents of Commercial Taxes.	Refunds of security deposits to the assesses after recovery of tax or duty, if any, due; and other miscellaneous refunds of amounts (other than taxes or duties) wrongly deposited to the Commercial Taxes Department.
Miscellaneous Department	Secretary, Jharkhand Public Service Commission.	(a) Refund in full (1) the fees paid by candidates in response to an advertisement for appointment to a post, which before the candidates can be interviewed or even after they have been interviewed, Govt. may decide to abolish or to keep in abeyance and (2) the fees paid where an alteration is made in the terms of an advertisement or requirements of the post, which makes the candidates, who would have been eligible under the terms originally published, ineligible (b) Refund of 90 percent of the fees paid when candidates after paying the fee do not submit the applications.
Public Works Department	Executive Engineer	Refunds of rent recovered in excess when it cannot be adjusted by short recovery of rent.

Note 2-The full power, where it has not been specifically delegated to the subordinate authorities, rests in the State Government (in the Administrative Department concerned).

APPENDIX 12

(See Rule 267 & 335)

Rules for the payment of compensation for land taken up under the Land Acquisition Act, Act 1 of 1894

1. Unless there is something repugnant in the subject or context, the rules given in this Appendix for the acquisition of land for the Public Works Department apply *mutatis mutandis* to other departments of the Government also.
2. The term "Act" used in this Appendix means the Land Acquisition Act, I of 1894.

LAND ACQUISITION OFFICERS.

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

PROCEDURE OF SPECIAL OFFICERS APPOINTED UNDER THE ACT.

4. officers who are specially employed for this work, being invested with the power of a Collector 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, the expenditure being accounted for under the rules in the Auditor-General's Account Code. The procedure to be observed by such Government servants is indicated below.
5. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (Form A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant-General with whom he is in account. Before signing the copy, the officer, should carefully satisfy himself that it correctly shows the amounts due under the award and should himself enter the total of column 6 of the statement in words both in the original and the copy. A subsidiary statement in Form AA giving particulars

regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant-General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant-General's office on the receipt of the statement in Form AA.

6. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (Form B) by the Land Acquisition officer as soon as the decision of the Court is ascertained and a copy thereof forwarded to the Accountant-General. On receipt of this statement, the Accountant-General will proceed to check the entries in columns 1 to 4 with the original award by the officer.
7. Any change in the apportionment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant-General for the necessary corrections in the award statement. And if under section 31(3) of the Act, it has been arranged to grant compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.
8. In giving notice of the award under section 12(2) and tendering payment under section 31(1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear and do not apply for a reference to the civil court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (Form E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. When the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as

far as possible arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

Note 1 : In the Collector's accounts the amounts deposited in the treasury will at once be accounted for as Public Works expenditure.

Note 2 : In the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the civil court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date the compensation awarded to them will be remitted by money order, the amount of the money order fee being debited to contingencies. The following rules must be observed in making such payments by money order:—

- (i) No sums exceeding Rs. 50 in each separate case may be paid by money order.
- (ii) No compensation due on account of land which is owned jointly by the proprietors of a village or subdivision of a village may be paid by money order.
- (iii) In each money order so issued, the purpose of the remittance should be stated briefly in the acknowledgment portion thereof in continuation of the printed entry "Received the sum specified above on".

On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the usual receipt in Form C, in which the full amount of the compensation should be clearly shown; the receipt will then be disposed of in the usual way.

in cash

(iv) For the words "Paid in my presence -----" in Form C, the words

by cheque

"Paid by money order" shall be substituted.

9. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (Form C), containing a reference to the item showing the amount due to that person in the award statement. In cases where payments are made to a number of persons under a single award, an acquittance roll in Form CC may be

substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant-General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

10. All payments into court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the court, payable by order of the court to credit of Civil Court Deposits. The cheques should be accompanied by receipts in triplicate, in Form D, duly filled up of which one will be retained by the court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant-General with the accounts of the month in which the payments are made. The amount deposited in the court will be accounted for as expenditure in the Public Works Accounts of the Collector, and the ultimate payments to the persons interested under the award shall be arranged for by the court under the rules for the payment of Civil Court Deposits.
11. When a court has awarded any compensation in excess of the officer's award the further payment due as noted in column 6 of the award statement in Form B should be made into the court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the court.
12. The Provincial Government may authorize any particular Land Acquisition officer to make all or any of his payments by cheques, provided no inconvenience is caused hereby to the payees in consequence of the property being situated at a distance from the treasury.

**PAYMENTS UNDER THE ACT AFTER THE SPECIAL OFFICER IS RELIEVED
OF HIS SPECIAL DUTIES.**

13. In any case in which a reference is made to the civil court, and the award of the court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the civil court had been made by himself, as prescribed in paragraphs 10 and 11 above.

**PROCEDURE OF COLLECTOR OR OTHER CIVIL OFFICER NOT SPECIALLY
EMPLOYED FOR LAND ACQUISITION.**

14. When the land is taken up by the Collector or other civil officer, not specially employed for the work, such Collector or civil officer is not a Public Works disbursing officer, but draws money for payment due under his award from the civil treasury. Such Collector or civil officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the civil court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant-General concerned in the manner prescribed in paragraphs 5 and 6. Additions and alterations in the award statement should also be communicated to the Accountant-General as prescribed in, paragraph 7, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 5.
15. The procedure laid down in paragraphs 8 and 9 should also be observed by such Collector or civil officer, and for payments into civil courts the procedure laid down in paragraphs 10 and 11.
16. The Treasury officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the treasury to the payee, altering the words "Paid in my presence In cash / By cheque" to "Pay" ; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance and after making the payments forward the receipts of the payees to the Treasury officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury officer, who in turn should send weekly an advice of orders paid.

PROCEDURE IN THE OFFICE OF THE ACCOUNTANT-GENERAL

17. Whether the payment is made by a special officer or by the Collector (or other civil officer) the audit should see that every payment is supported by a receipt in Form C, CC, D or E, and that the *amount* paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding rules. The Accountant-General will also note in the last column of

Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

18. The Accountant-General will, as he receives the voucher, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A : when all the vouchers showing either payment to the payee of payment into the court on deposit and reports of possession have been received, he will forward the completed statements in Forms A,AA, and B to the chief revenue authority. This will complete the audit of the Accountant-General, any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the chief revenue authority without reference to the Accountant-General. *See* also paragraphs 419 to 421 of the Audit Manual.

Note: The award statements of non-railway projects costing Rs. 25,000 or less will be forwarded by the Accountant-General, Jharkhand , to the Commissioners of Divisions direct instead of to the Board of Revenue, Jharkhand.

19. When the land is acquired for, and the cost is debitable to, any department other than the Public Works Department, the procedure will also be the same.

PROCEDURE WHEN NO MONEY COMPENSATION IS PAID

20. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31(3) of the Act, and the land is acquired for Government purposes no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalized value of the abetment of land revenue should be charged against advances of funds (paragraph 22) made by that body.

INVESTMENT OF COMPENSATION MONEY DEPOSITED IN COURT

21. Investments under section 32 and 33 of the Act, of money deposited in court should be arranged for, in the case of purchase of Government securities, in communication between the court and Reserve Bank of India, and purchase of land should be effected under court's orders through the Collector or other revenue authority of the Province. The Bank will inform the court what sum should be

remitted to enable him to make the investment, and this amount will be paid from the deposits in court.

ADJUSTMENT AND RECOVERY OF PAYMENTS ON BEHALF OF BODIES FINANCIALLY INDEPENDENT OF GOVERNMENT

22. In any case in which land is acquired for a municipality or other body financially independent of Government, the Provincial Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government purposes, if the Provincial Government issue such an order, the Collector or other officer who makes payments on account of the land acquired, shall draw funds from the treasury and make payments in the manner laid down in these rules, using the forms prescribed, and shall render his accounts to the Accountant-General, Jharkhand subject in the case of companies, to the terms of the agreement under section 41 of the Act, the municipality or other body will deposit the estimated cost of the acquisition, including the compensation, the capitalized value of the land revenue, any, and all charges on account of establishment (including contribution for leave and pension charges of any permanent gazetted or other staff) and contingencies, to the credit of Government in advance* on such dates, and in such instalments, as the Provincial Government may direct, further deposits with Government being required as soon as the Accountant-General reports that the payments made exceed the amount received in advance. The Accountant-General will deal with the accounts and payment as prescribed in these rules, debiting the payments against the advances received from the municipality or other body.

ACQUISITION OF LAND BY PRIVATE NEGOTIATIONS

23. For land acquired by private negotiations, the officer who settles the price, etc. should draw up form A prescribed for use in the case of an award, and this should be made the basis of the subsequent payments.

***Note:**-*These sums should be credited in treasury accounts to a special deposit head under Civil Deposits- "Deposits for work done for public bodies or individuals" while any charge should be supported by the prescribed vouchers unless these can not be furnished at once in which case the Accountant-General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer*

should at any time have in hand any sum in excess of his immediate requirements, he shall repay it into the treasury for credit to the special deposit head, any balance of the sum originally credited which is not claimed at the expiration of a year from date of the award will be paid into a civil court by the officer in accordance with rule 10.

FORM A

No. and date of Statements

Date of Award

Name of work for which land has been acquired

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

Statement showing compensation awarded by under section..... — Act 1 of 1894, to all the persons interested in the plot of land situated in the village of. In estate..... No on the Revenue Roll of the district of..... Pargana.....

1	2	3	4	5	6	7	8	9		10
Sl.	Names of persons to whom payment is due under the award.	Area of land.	Abatement of Land Revenue.	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition the land.	Distribution of the amount in column 6, taken from the subsidiary statement AA. .	Remarks.	Number and date of Voucher.	Date on which possession of the land was handed over to the departmental authorities for whom it is acquired.	
			Rs.p	Rs. p.	Rs. p.			No.	Date	Reference report stating the date.

To be filled up in the Accountant-General's office.

Note1 : Each award statement should confine to the lands to be taken under one declaration i.e. the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statement submitted as there are declarations.

Note2 : Regarding column 7 see note to Form AA

FORM AA

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No.

dated Name of work for which land has been acquired..No. and date of declaration in.....Gazette, w&no, datedpage

Serial no. in the of award under section	Name of person to whom payment is made under the award.	Particulars of amount entered in column 6 of the Award statement.					
		a	b	c			d
		Amount without Accepted protest.	Amount accepted under protest.	Amount deposited in court			Amount undischarged owing to non-attendance and the treasury in which it is deposited.
				Amount.	Court	Reasons for depositing.	
		Rs. p.	Rs.	Rs. p.			

Note: in noting these particulars in the Award Statement it may be sufficient to enter the letter *a, b, c or d* as the case may be, in column 7 of the statement when the whole amount of the award is shown in one of the four sub-columns *a, b, c or d* in the statement.

FORM B

No and date of Statement.

Name of work for which land has been in..... No. and date of declaration
 in..... Gazette, viz. no.....,
 dated....., page.....

*Statement showing the amount of compensation awarded by the Court of. -
under Section 26 of Act I
 of 1894*

		3		5	6		
Serial no. in the Statement of Award under section 11 of the Act.	Name of person to whom payment is due under the Award.	Amount originally awarded.	Amount paid by Collector under the original award.	Total amount awarded by the Court.	Further payments due.	Remarks.	No. and date of voucher.
		Rs. p.	Rs. p.	Rs. p.	Rs. p.		

FORM C
(OBVERSE)

/ouchers.....
of work for which the land has been acquired.....
d date of declaration in _____ Gazette, viz.,
No.
Join Award Statement Nodated.....
of payee
of.....
a Zilla
by acknowledge to have received Rs.....
ment as detailed on reverse,
Signature of payee. Locality.
Note.—the receipt should be in English, but when
the payee is unable to write in English he
may give a receipt in an Indian language.

FORM C
(OBVERSE)

/ouchers.....
of work for which the land has been acquired
d date of declaration in _____ Gazette, viz.,
No.
Join Award Statement Nodated ..
of payee.....
of
a Zilla
by acknowledge to have received Rs
ment as detailed on reverse,
Signature of payee. Locality.
Note.—the receipt should be in English, but when
the payee is unable to write in English he
may give a receipt in an Indian language.

in cash

Paid in my presence ----- ,to , resident of

by cheque

village , stationpargana, district
..... the sum of Rupees**
..... paise.....Only

** In words.

Rs

In figures.

Dated19

in cash

Paid in my presence ----- ,to , resident of

by cheque

village , stationpargana, district
..... the sum of Rupees**
..... paise.....Only

** In words.

Rs

In figures.

Dated19

FORM C

REVERSE.

DETAILS OF LAND, ETC. AND THEIR VALUES.

Mauza, Pargana.....Zilla -----

LandBigha Cotta.....Chattack.....

Value..... Rupees Paise.....

DETAILS OF LAND, ETC. AND THEIR, VALUES.

Mauza..... , Pargana..... , Zilla.....

Land BighaCotta..... Chattack.

Value'.....Rupees.....Poise.....

FORM CC.

Consolidated voucher for payment made during 20... , in accordance with Award Statement No. dated..... . on account of land acquired for in the district of pargana Mauza.....

1	2	3	4		5
Serial no. in Award Statement.	Name of payee.	Area of land.	Amount paid.		Signature of the payee and date of payment.
			Rs.	P	
		TOTAL			

Paid in my presence in cash / by cheque to the above persons the total sum of Rupees..... Paise.....Only

Dated 19 Signature of officer

FORM D

Name of work for which land has been acquired

.....

To the Judge of the Court at -.....

The sum of Rs on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under section 31(2) of Act I of 1894:

Serial No. In Award Statement no.	Name of Parties.	Area of land.	Amount payable to each	Remarks
Total	Area			

Land Acquisition officer. Dated 20

Received the above amount for credit to Civil Court Deposits.

Judge.

Note: This form should be used when the amounts of compensation due are sent to a civil court for deposit.

Paid

no.....

FORM D

Name of work for which land has been acquired

.....

To the Judge of the Court at -.....

The sum of Rs on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under section 31(2) of Act I of 1894:

Serial No. In Award Statement no.	Name of Parties.	Area of land.	Amount payable to each	Remarks
Total	Area	Rs.	P	

Land Acquisition officer. Dated 20

Received the above amount for credit to Civil Court Deposits.

Judge.

Note: This form should be used when the amounts of compensation due are sent to a civil court for deposit.

by

FORM D

Name of work for which land has been acquired

To the Judge of the Court at -.....

The sum of Rs on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under section 31(2) of Act I of 1894:

Serial No. In Award Statement no.	Name of Parties.	Area of land.	Amount payable to each	Remarks
Total	Area	Rs.	P	

Land Acquisition officer. Dated 20

Received the above amount for credit to Civil Court Deposits.

Judge.

Note: This form should be used when the amounts of compensation due are sent to a civil court for deposit.

cheque

dated.....
.....
on the Treasury.

Paid by cheque
no.....
dated.....
.....
on the Treasury.

Paid by cheque
no.....
dated.....
.....
on the Treasury.

FORM E.

Name of work for which land has been acquired

To the officer in charge of. Treasury.

Please receive for transfer to credit of Revenue deposits the sum of Rs on account of compensation to land taken up for the above purpose, payable as detailed below -

Serial no. in A	Names of perso ns to	Area of land. Acres.	Amount pa ya		Remarks.
			Rs.	P.	
	Total				

Dated 20 . Land Acquisition officer.

Received the above amount and credited to Revenue Deposits.

Treasury officer.

Note.—This form should be need when the amounts of compensation due are sent to the treasury in the absence

FORM E.

Name of work for which land has been acquired

To the officer in charge of. Treasury.

Please receive for transfer to credit of Revenue deposits the sum of Rs on account of compensation to land taken up for the above purpose, payable as detailed below -

Serial no. in A	Names of pe rs	Area of la n Acres.	Amount payable to each.		Remarks.
			Rs.	P.	
	Total				

Dated 20 . Land Acquisition officer.

Received the above amount and credited to Revenue Deposits.

Treasury officer.

Note.—This form should be need when the amounts of compensation due are sent to the treasury in the absence of proprietor who have failed to present themselves for

of proprietor who have failed to present themselves for payment.	payment.
--	----------

APPENDIX 13

[See Rule 282]

List of treasuries on which government servants in charge of public works divisions and sub-divisions and other public works disbursers are authorised to draw cheques.

Note-The sub-divisional officers may draw cheques on a treasury with which the Divisional officer is in account if the former is empowered to do so by the latter.

	Name of Division	Place	Treasury
	ROAD CONSTRUCTION DEPARTMENT		
1	Road Div. Bokaro	Chas, Bokaro	Bokaro
2	Road Div. Chatra	Chatra	Chatra
3	Road Div. Chaibasa	Chaibasa	West Singhbhoom
4	Road Div. Daltonganj	Daltonganj	Palamau
5	Road Div. Deoghar	Deoghar	Deoghar
6	Road Div. Dhanbad	Dhanbad	Dhanbad
7	Road Div. Dumka	Dumka	Dumka
8	Road Div. FSAP Dumka	Dumka	Dumka
9	Road Div. Garhwa	Garhwa	Garhwa
10	Road Div. Giridih	Giridih	Giridih
11	Road Div. Godda.	Godda.	Godda.
12	Road Div. Gumla	Gumla	Gumla
13	Road Div. Hazaribagh	Hazaribagh	Hazaribagh
14	Road Div. Jamshedpur	Jamshedpur	East Singhbhoom
15	Road Div. Jamtara	Jamtara	Jamtara
16	Road Div. Khunti	Khunti	Khunti
17	Road Div. Koderma	Koderma	Koderma
18	Road Div. Latehar	Latehar	Latehar
19	Road Div. Manoharpur	Manoharpur	West Singhbhoom
20	Road Div. Pakur	Pakur	Pakur
21	Road Div. Ramgarh	Ramgarh	Ramgarh
22	Road Div. Ranchi	Ranchi	Ranchi
23	Ring Road Ranchi	Ranchi	Ranchi
24	Road Div. Ranchi at Silli Renamed as Road Division, Lohardaga	Lohardaga	Lohardaga
25	Road Div. FSAP Ranchi	Ranchi	Doranda Ranchi
26	Road Div. Mech. Ranchi	Ranchi	Ranchi
27	Planning & Investigation Div. Ranchi	Ranchi	Doranda Ranchi

28	Project Prep,ADB Project Ranchi	Ranchi	Project Bhawan, Ranchi
29	Soil Investingation Div. Ranchi	Ranchi	Doranda Ranchi
30	Road Div. Sahibganj	Sahibganj	Sahibganj
31	Road Division Mech. Sahibganj	Sahibganj	Sahibganj
32	Road Division, Saraikella	Saraikella	Saraikella- Kharsawah
33	Road Div. Simdega	Simdega	Simdega
HEALTH, MEDICAL EDUCATION & FAMILY WELFARE DEPARTMENT			
1	H &FW Deptt. Kolhan Division Chaibasa	Chaibasa	West Singhbhoom
2	H &FW Deptt Sounth Chhotanagpur Div.Ranchi	Ranchi	Doranda Ranchi
3	H &FW Deptt North Chhotanagpur Hazaribagh Div.	Hazaribagh	Hazaribagh
4	H &FW Deptt Santhal Paragan Div. Dumka	Dumka	Dumka
5	H &FW Deptt Palamau Div. Palamau	Palamau	Palamau
RURAL DEVELOPMENT DEPARTMENT			
1	R D Spl Div. Bokaro	Bokaro	Bokaro
2	R D Spl Div.Chatra.	Chatra.	Chatra.
3	R D Spl Div. Chaibasa	Chaibasa	West Singhbhoom (Chaibasa)
4	R D Spl Div. Daltonganj	Daltonganj	Palamau
5	R D Spl Div.Deoghar	Deoghar	Deoghar
6	R D Spl Div. Dhanbad	Dhanbad	Dhanbad
7	R D Spl Div. Dumka	Dumka	Dumka
8	R D Spl Div.No.2 Garhwa	Garhwa	Garhwa
9	R D Spl Div.Giridih	Giridih	Giridih
10	R D Spl Div.Godda	Godda	Godda
11	R D Spl Div.Gumla	Gumla	Gumla
12	R D Spl Div. Hazaribagh	Hazaribagh	Hazaribagh
13	R D Spl Div. Jamshedpur	Jamshedpur	East Singhbhoom
14	R D Spl Div. Khunti	Khunti	Khunti
15	R D Spl Div, Jamtara	Jamtara	Jamtara
16	R D Spl Div. Koderma	Koderma	Koderma
17	R D Spl Div. Lohardaga	Lohardaga	Lohardaga
18	R D Spl Div. Latehar	Latehar	Latehar

19	R D Spl Div. Pakur	Pakur	Pakur
20	R D Spl Div. Ranchi	Ranchi	Doranda, Ranchi
21	R D Spl Div. Sahibganj	Sahibganj	Sahibganj
22	R D Spl Div. Saraikella	Saraikella	Saraikella- Kharsawah
23	R D Spl Div. Simdega	Simdega	Simdega
ROAD CONSTRUCTION DEPARTMENT, NATIONAL HIGHWAY			
1	N H Div Chaibasa	Chaibasa	West Singhbhoom
2	N H Div Daltonganj	Daltonganj	Palamau
3	N H Div Dhanbad	Dhanbad	Dhanbad
4	N H Div Gumla	Gumla	Gumla
5	N H Div Hazaribagh	Hazaribagh	Hazaribagh
6	N H Div Jamshedpur	Jamshedpur	East Singhbhoom
7	N H Div Ranchi	Ranchi	Ranchi
TOURISM DEPARTMENT			
1	S.C.Tourism div.Ranchi	Ranchi	Doranda Ranchi
2	N.C..Tourism. Div Hazaribagh.	Hazaribagh.	Hazaribagh.
3	Kolhan Tourism Div Chaibasa	Chaibasa	West Singhbhoom
4	S.Pargana Tourism, Dumka.	Dumka.	Dumka.
5	P.Tourism Div , Palamau.	Palamau.	Palamau.
ENERGY DEPARTMENT			
1	Electric Works Div. Ranchi	Ranchi	Doranda Ranchi
2	Electric Works Div. Dhanbad	Dhanbad	Dhanbad
WATER RESOURCE DEPARTMENT- RIVER VALLEY PROJECTS			
1	TENUGHAT DAM DIVISION, TENUGHAT	TENUGHAT	BOKARO
2	MINOR DISTRIBUTORY DIV NO. 5 DIMNA	DIMNA	EAST SINGHBHO OM
3	MINOR DISTRIBUTORY DIVISION NO. 2 CHANDIL CAMP DIMNA	CHANDIL CAMP DIMNA	EAST SINGHBHO OM
4	MINOR DISTRIBUTORY DIV NO. 10 GHATSHILA	GHATSHILA	EAST SINGHBHO OM
5	SWARNREKHA DAM DIVISION NO. 1 GHATSHILA	GHATSHILA	EAST SINGHBHO OM
6	SWARNREKHA CANAL DIVISION, GHATSHILA	GHATSHILA	EAST SINGHBHO OM
7	BARRAGE DIVISION, GALUDIH	GALUDIH	EAST SINGHBHO

			OM
8	GALUDIH RIGHT CANAL DIV NO. 1 MUSABANI CAMP GALUDIH	MUSABANI CAMP GALUDIH	EAST SINGHBHO OM
9	IRRIGATION DIVISION GALUDIH	GALUDIH	EAST SINGHBHO OM
10	MINOR DISTRIBUTORY DIV NO. 4 GALUDIH	GALUDIH	EAST SINGHBHO OM
11	MINOR DISTRIBUTORY DIVISION NO 9 GALUDIH	GALUDIH	EAST SINGHBHO OM
12	MINOR DISTRIBUTORY DIV NO. 7 GALUDIH	GALUDIH	EAST SINGHBHO OM
13	CANAL DESIGN DIV NO. 1 JAMSHEDPUR	JAMSHEDPUR	EAST SINGHBHO OM
14	SWARNREKHA DAM & BARRAGE DESIGN DIVISIION JAMSHEDPUR	JAMSHEDPUR	EAST SINGHBHO OM
15	MINOR DISTRIBUTORY DIV NO. 8 JAMSHEDPUR	JAMSHEDPUR	EAST SINGHBHO OM
16	PLANNING & MNONITORING DIVISION JAMSHEDPUR	JAMSHEDPUR	EAST SINGHBHO OM
17	QUALITY CONTROL DIVISION JAMSHEDPUR	JAMSHEDPUR	EAST SINGHBHO OM
18	SWANREKHA CANAL DIV GANGUDIH	SWANREKHA CANAL DIV GANGUDIH	EAST SINGHBHO OM
19	SWARNREKHA CANAL DIVISION JAMSHEDPUR	JAMSHEDPUR	EAST SINGHBHO OM
20	MINOR DISTRIBUTORY DIV NO. 3 MANGO	MANGO JAMSHEDP UR	EAST SINGHBHO OM
21	MINOR DISTRIBUTORY DIVISION NO. 12 MANGO	MANGO JAMSHEDP UR	EAST SINGHBHO OM
22	KHARKAI DAM DI NO. 1 MUSABANI	MUSABANI	EAST SINGHBHO OM
23	KHARKAI LINK CANAL DIVISION MUSABANI	MUSABANI	EAST SINGHBHO OM

24	INVESTIGATION & RESERCH DIV GARHWA	GARHWA	GARHWA
25	KADWAN DAM DIV NAGARUTARI	NAGARUTARI	GARHWA
26	KONAR CANAL DIV BAGODAR	BAGODAR	GIRIDIH
27	KONAR CANAL DIV DUMRI	DUMRI	GIRIDIH
28	KONAR CANAL DIV BANASO	BANASO	HAZARIBAGH
29	MECHANICAL DIV BANASO	BANASO	HAZARIBAGH
30	MECHANICAL DIV MANDAL, PALAMAU (Shifted to Latehar)	PALAMAU (Shifted to Latehar)	LATEHAR
31	DESIGN DIV NO. 1 DALTONGANJ	DALTONGANJ	PALAMAU
32	DESIGN DIV NO. 2 DALTONGANJ	DALTONGANJ	PALAMAU
33	QUALITY CONTROL DIVISION DALTONGANJ	DALTONGANJ	PALAMAU
34	PLANNING & MONITORING DIV DALTONGANJ	DALTONGANJ	PALAMAU
35	AURANGA CONSTRUCTION DIVISION PANKI	PANKI	PALAMAU
36	DESIGN DIV NO 2 ADITYAPUR	ADITYAPUR	SARAIKELLA- KHARSAWA H
37	DESIGN DIV NO. 3 ADITYAPUR	ADITYAPUR	SARAIKELLA- KHARSAWA H
38	KHARKAI CANAL DIVISION ADITYAPUR	ADITYAPUR	WEST SINGHBHO OM
39	PURCHASE CONST. MATERIAL & TENDER CTRL DIV (spu) ADITYAPUR	ADITYAPUR	SARAIKELLA- KHARSAWA H
40	CENTRAL STORES & CAMP DIVISION CHANDIL	CHANDIL	SARAIKELLA- KHARSAWA H
41	SWARNREKHA CANAL DIVISION CHANDIL	CHANDIL	SARAIKELLA- KHARSAWA H
42	MECHANICAL DIVISION CHANDIL	CHANDIL	SARAIKELLA- KHARSAWA H
43	SWARNREKHA DAM DIVISION NO. 2 CHANDIL	CHANDIL	SARAIKELLA- KHARSAWA H
44	KAHRKAI DAM DI NO. 2 ICHA CHALIYAMNA	ICHA CHALIYAMNA	SARAIKELLA- KHARSAWA H

45	MECHANICAL DIV ICHA CHALIYAMA	ICHA CHALIYAMA	SARAIKELLA- KHARSAWA H
46	KHARKAI CANAL DIVISION, RAJNAGAR	RAJNAGAR	SARAIKELLA- KHARSAWA H
47	KHARKAI CANAL DIVISION, CHAIBASA	CHAIBASA	WEST SINGHBHO OM
RURAL WORKS DEPARTMENT			
1	R.W. Div Bokaro	Bokaro	Bokaro
2	R.W. Div Chatra	Chatra	Chatra
3	R.W. Div. Chaibasa	Chaibasa	West Singhbhoom
4	R.W. Div Chakradharpur	Chakradharpur	West Singhbhoom
5	R.W. Quality Control & A/P Div. Chakradharpur	Chakradharpur	West Singhbhoom
6	R.W. Div Daltonganj (Medninagar)	Daltonganj (Medninagar)	Palamau
7	R.W. Quality Control & A/P Div. Daltonganj	Daltonganj	Palamau
8	R.W. Deoghar	Deoghar	Deoghar
9	R.W. Div Dhanbad	Dhanbad	Dhanbad
10	R.W. Div Dumka	Dumka	Dumka
11	R.W. A/P Div Dumka	Dumka	Dumka
12	R.W. Div Garhwa	Garhwa	Garhwa
13	R.W. Div Giridih	Giridih	Giridih
14	R.W. Div Godda	Godda	Godda
15	R.W. Div Gumla	Gumla	Gumla
16	R.W. Div Hazaribagh	Hazaribagh	Hazaribagh
17	R.W. Div. Jamshedpur	Jamshedpur	East Singhbhoom
18	R.W. Div. Jamtara	Jamtara	Jamtara
19	R.W. Div. Khunti	Khunti	Khunti
20	R.W. Div Koderma	Koderma	Koderma
21	R.W. Div. Latehar	Latehar	Latehar
22	R.W. Div Lohardaga	Lohardaga	Lohardaga
23	R.W. Div Pakur	Pakur	Pakur
24	R.W. Div Ramgarh	Ramgarh	Ramgarh
25	R.W. Div. Ranchi	Ranchi	Ranchi
26	Soil Investigation Div. Ranchi	Ranchi	Doranda Ranchi
27	R.W. Div. Sahibganj	Sahibganj	Sahibganj
28	R.W. Div Saraikela	Saraikela	Saraikella- Kharsawah

29	R.W. Div Simdega	Simdega	Simdega
	DRINKING WATER & SANITATION DEPAERTMENT		
1	D.W & S. Div. Adityapur	Adityapur	Saraikella- Kharsawah
2	D.W & S. Div. Chaibasa	Chaibasa	West Singhbhoom
3	D.W & S.Mech. Div. Chaibasa	Chaibasa	West Singhbhoom
4	D.W & S. Div. Chakradharpur	Chakradharpur	West Singhbhoom
5	D.W & S. Div. Chas	Chas	Bokaro
6	D.W & S. Div. Chatra	Chatra	Chatra
7	D.W & S. Div. Daltonganj (Medininagar)	Daltonganj (Medininagar)	Palamau
8	D.W & S.Mech. Div. Daltonganj	Daltonganj	Palamau
9	D.W & S. Div. Deoghar	Deoghar	Deoghar
10	D.W & S. Div. Dhanbad No.1	Dhanbad	Dhanbad
11	D.W & S. Div. Dhanbad No.2	Dhanbad	Dhanbad
12	D.W. & S. Mech. Div. Dhanbad	Dhanbad	Dhanbad
13	D.W & S. Div. Dumka No.1	Dumka	Dumka
14	D.W & S. Div. Dumka No.2	Dumka	Dumka
15	D.W & S. Div.mech. Dumka	Dumka	Dumka
16	D.W & S. Div. Garhwa	Garhwa	Garhwa
17	D.W & S. Div. Giridih No. 1	Giridih	Giridih
18	D.W & S. Div. Giridih No.2	Giridih	Giridih
19	D.W & S. Div. Godda	Godda	Godda
20	D.W & S. Div. Gumla	Gumla	Gumla
21	D.W & S. Mech. Div. Gumla	Gumla	Gumla
22	D.W & S. Div. Gonda Ranchi	Gonda Ranchi	Ranchi
23	D.W & S. Div. Hazaribagh	Hazaribagh	Hazaribagh
24	D.W & S.Mech. Div. Hazaribagh	Hazaribagh	Hazaribagh
25	D.W & S. Div. Jamshedpur	Jamshedpur	East Singhbhoom
26	D.W & S.Mech. Div. Jamshedpur	Jamshedpur	East Singhbhoom
27	D.W & S. Div. jamtara	jamtara	jamtara
28	D.W & S. Div. No.Jhumritilaiya	Jhumritilaiya	Kodarma
29	D.W & S. Div. Khunti	Khunti	Khunti
30	D.W & S. Div. Latehar	Latehar	Latehar
31	D.W & S. Div. Lohardaga	Lohardaga	Lohardaga
32	D.W & S. Div. Madhupur	Madhupur	Deoghar

33	D.W & S. Div. Pakur	Pakur	Pakur
34	D.W & S. Div. Ramgarh	Ramgarh	Ramgarh
35	D.W & S. Div. Ranchi East	Ranchi	Doranda Ranchi
36	D.W & S. Div. Ranchi West	Ranchi	Doranda Ranchi
37	D.W & S.Mech. Div. Ranchi	Ranchi	Doranda Ranchi
38	D.W & S. Mech Urban Ranchi	Ranchi	Doranda Ranchi
39	D.W & S. Div Hatia Project Ranchi	Ranchi	Doranda Ranchi
40	D.W & S Swnarekha Dist Ranchi	Ranchi	Ranchi
41	D.W & S Swnarekha H/W Dist Ranchi	Ranchi	Ranchi
42	D.W & S. Div Sahibganj	Sahibganj	Sahibganj
43	D.W & S.Div Saraikella	Saraikella	Saraikella-Kharsawah
44	D.W & S. Div.Simdega	Simdegai	Simdegai
45	D.W & S. Div. Tenughat	Tenughat	Bokaro
WATER RESOURCE DEPARTMENT			
1	M.I.Div.Bokaro	Bokaro	Bokaro
2	M.I.Div.Chatra	Chatra	Chatra
3	M.I.Div.Chaibasa	Chaibasa	West Singhbhoom
4	M.I.Div.Daltonganj	Daltonganj	Palamau
5	M.I.Div, Dhanbad	Dhanbad	Dhanbad
6	M.I.Div.Dumka	Dumka	Dumka
7	M.I.Design Div.Dumka at Deoghar	Deoghar	Deoghar
8	M.I. Quality control Div. Dumka	Dumka	Dumka
9	Ground Water Inves. Div. Dumka	Dumka	Dumka
10	M.I.Div.Garhwa	Garhwa	Garhwa
11	M.I.Div.Giridih	Giridih	Giridih
12	M.I.Div.Godda	Godda	Godda
13	M.I.Div.Gumla	Gumla	Gumla
14	M.I.Div.Hazaribagh	Hazaribagh	Hazaribagh
15	Ground Water Inves. Div.Hazaribagh	Hazaribagh	Hazaribagh
16	M.I.Div.Husainabad Japla Medininagar	Husainabad Japla Medininagar	Medininagar
17	M.I.Div.Jamshedpur	Jamshedpur	Jamshedpur
18	M.I.Div.Jamtara	Jamtara	Jamtara
19	M.I.Div.Khunti	Khunti	Khunti
20	M.I.Div.Koderma	Koderma	Koderma

21	M.I.Div.Latehar	Latehar	Latehar
22	M.I.Div.Lohardaga	Lohardaga	Lohardaga
23	M.I.Div.Pakur	Pakur	Pakur
24	M.I.Div.Ramgarh	Ramgarh	Ramgarh
25	M.I.Div.Ranchi	Ranchi	Ranchi
26	M.I.Quality Control Div.Ranchi	Ranchi	Ranchi
27	M.I.Design Div.Doranda Ranchi	Ranchi	Doranda, Ranchi
28	Ground Water Inves.Div.Ranchi	Ranchi	Ranchi
29	M.I.Div. Sahibganj	Sahibganj	Sahibganj
30	M.I.Div. Saraikella	Saraikella	Saraikella- Kharsawah
31	M.I.Div.Simdega	Simdega	Simdega
32	Irrigation Div.Bundu	Bundu	Ranchi
33	Water Ways Div.Barhi	Barhi	Barhi
34	Water Ways Div. Chaibasa	Chaibasa	West Singhbhoom
35	Water Ways Div.No. 1 Chakradharpur	Chakradharpur	West Singhbhoom
36	Water Ways Div.No.2 Chakardharpur	Chakardharpur	West Singhbhoom
37	Water Ways Div.No.1Chainpur Gumla	Chainpur Gumla	Gumla
38	Water Ways Div.No.2 Chainpur,Gumla	Chainpur,Gumla	Gumla
39	Water Ways Div.Daltonganj(Medininagar)	Daltonganj (Medininagar)	Palamau
40	Irrigation Div. Deoghar	Deoghar	Deoghar
41	Irrigation Mech. Div.Deoghar	Deoghar	Deoghar
42	Design Div.No.2 Deoghar	Deoghar	Deoghar
43	Design Div.No.4Deoghar	Deoghar	Deoghar
44	Irrigation Div.Jasidih DGR	Jasidih DGR	Deoghar
45	Irrigation Div.Sikatia at Deoghar	Sikatia at Deoghar	Deoghar
46	Irrigation Div.Sikatia No.2 Deoghar	Sikatia at Deoghar	Deoghar
47	Planning Quality Control & Monitoring Div. Deoghar	Deoghar	Deoghar
48	Punasi Dam Div. Deoghar	Deoghar	Deoghar
49	Punasi Spilway Div. Deoghar	Deoghar	Deoghar
50	M.P.I & Jalvigyan Div.No.2 Deoghar	Deoghar	Deoghar
51	Irrigation Div. Dumka	Dumka	Dumka
52	Water Ways Div. Garhwa	Garhwa	Garhwa

53	Irrigation Div.Godda Camp Mahagama	Godda Camp Mahagama	Godda
54	Water Ways Div. Gumla	Gumla	Gumla
55	Water Ways Div.Hazaribagh	Hazaribagh	Hazaribagh
56	Irrigation Div. Jamtara	Jamtara	Jamtara
57	Irrigation Div. No.2 Jamtara	Jamtara	Jamtara
58	Irrigation Div.Kundhit Jamtara	Kundhit Jamtara	Jamtara
59	Irrigation Div.Nala Dumka Jamtara	Dumka Jamtara	Dumka Jamtara
60	Minor Distributory Div.Kuldangal	Kuldangal	Jamtara
61	Water Ways Div. Khunti	Khunti	Khunti
62	Irrigation Div. Pakur	Pakur	Pakur
63	Advance Planning Div. Palamu	Palamu	Palamu
64	Water Ways Div. Ranchi	Ranchi	Doranda, Ranchi
65	Revenue Div. Ranchi	Ranchi	Doranda, Ranchi
66	Design Div. No.2 Ranchi	Ranchi	Doranda, Ranchi
67	Irrigation Mech. Div.Ranchi	Ranchi	Doranda, Ranchi
68	Advance Planning Div.Ranchi	Ranchi	Ranchi
69	Quiity Control Div Ranchi	Ranchi	Doranda, Ranchi
70	M.P.I & Jalvigyan Div.No.2 Ranchi	Ranchi	Doranda, Ranchi
71	Ganga Pump Canal Div. Sahibganj	Sahibganj	Sahibganj
72	Irrigation Div. No.1 Berhait Sahibganj	Berhait, Sahibganj	Sahibganj
73	Irrigation Div. Berherwa Sahibganj	Berherwa, Sahibganj	Sahibganj
74	Water Ways Div. Simdega No.1	Simdega	Simdega
75	Water Ways Div. Visnupur Patan Daltanganj	Visnupur Patan Daltanganj	Palamau
76	Advance Planning Div.Sahibganj	Sahibganj	Sahibganj
BUILDING CONSTRUCTION DEPARTMENT			
1	Building Div. Bokaro	Bokaro	Bokaro
2	Building Div. Chatra	Chatra	Chatra
3	Building Div. Chaibasa	Chaibasa	Chaibasa
4	Building Div. Daltonganj	Daltonganj	Palamau
5	Building Div. Deoghar	Deoghar	Deoghar
6	Building Div. Dhanbad	Dhanbad	Dhanbad
7	Building Div. Dumka	Dumka	Dumka
8	Building Div. Garhwa	Garhwa	Garhwa

9	Building Div. Giridih	Giridih	Giridih
10	Building Div. Godda	Godda	Godda
11	Building Div. Gumla	Gumla	Gumla
12	Building Div. Hazaribagh	Hazaribagh	Hazaribagh
13	Building Div. Jamshedpur	Jamshedpur	East Singhbhoom
14	Building Div. Jamtara	Jamtara	Jamtara
15	Building Div. Khunti	Khunti	Khunti
16	Building Div. Koderma	Koderma	Koderma
17	Building Div. Lohardaga	Lohardaga	Lohardaga
18	Building Div. Latehar	Latehar	Latehar
19	Building Div. Pakur	Pakur	Pakur
20	Building Div.No.1 Ranchi	Ranchi	Ranchi
21	Building Div. No,2 Ranchi	Ranchi	Ranchi
22	Special Works Div. Ranchi	Ranchi	Ranchi
23	Building Div. Ramgarh	Ramgarh	Ramgarh
24	Building Div. Sahibganj	Sahibganj	Sahibganj
25	Building Div. Saraikella	Saraikella	Saraikella- Kharsawah
26	Building Div. Simdega	Simdega	Simdega

(Note: Latest list be furnished by Departments)

APPENDIX 14

[See Note to Rule 339]

List of Local Funds

Names of funds	Treasury	Charges to be drawn by
1. R.R.D.A., Ranchi	Ranchi	M.D., RRDA, Ranchi
2. Ranchi Municipal Corporation		Chief Executive Officer, Ranchi Municipal Corporation
3. Zila Parishad, Ranchi		D.D.C. cum Secy. Zila Parishad, Ranchi
4. Nagar Panchayat, Bundu, Ranchi		Executive Officer, Nagar Panchayat, Bundu
5. R.I.M.S., Ranchi		Director, R.I.M.S., Ranchi
6. Poultry Farm, Hotwar, Ranchi		Dy. Director, Poultry Farm, Hotwar, Ranchi
7. Greater Ranchi Development Authority		M.D., G.R.D.A., Ranchi
8. Jharkhand Police Housing Board		M.D., JPHB, Ranchi
9. Jharkhand Area Lift Irrigation Corporation		M.D., JHALCO, Ranchi
10. J.A.C., Ranchi		Inoperative since 15.11.2000
1. Nagar Parishad, Koderma	Koderma	Executive Officer, Nagar Parishad, Koderma
2. Zila Parishad, Koderma		D.D.C. cum Secy. Zila Parishad, Koderma
3. Nagar Panchayat, Koderma		Executive Officer, Nagar Panchayat, Koderma
1. Municipal Council, Chatra	Chatra	Executive Officer, Municipal Council, Chatra
2. Zila Parishad, Chatra		D.D.C. cum Secy. Zila Parishad, Chatra
1. Zila Parishad, Deoghar	Deoghar	D.D.C. cum Secy. Zila Parishad, Deoghar
2. Deoghar Municipal Corporation		Chief Executive Officer, Deoghar Municipal Corporation
1. Zila Parishad, Khunti	Khunti	D.D.C. cum Secy. Zila Parishad, Khunti
2. Khuntu Nagar Panchayat		Executive Officer, Nagar Panchayat, Khunti
1. Pakur Municipal Corporation	Pakur	Executive Officer, Nagar Panchayat, Pakur
2. District Board, Pakur		Secy., District Board, Pakur
3. Intrigrated Tribal Dev. (MESO) Agency, Pakur		Project Director, ITDA, Pakur
1. Zila Parishad, Latehar	Latehar	D.D.C. cum Secy. Zila Parishad, Latehar
2. Latehar Nagar Panchayat		Executive Officer, Nagar Panchayat, Latehar
3. Meso Area, Latehar		Project Director, ITDA, Latehar
1. Zila Parishad, Saraikela	Saraikela	D.D.C. cum Secy. Zila Parishad, Saraikela
2. Municipal Corporation, Saraikela		Executive Officer, Nagar Panchayat, Saraikela
3. N.A.C. Adityapur		Executive Officer, Nagar Parishad, Adityapur
4. N.A.C. Kharsawan		Executive Officer, Nagar Panchayat, Kharsawan

1. District Board, Simdega	Simdega	Secy., District Board, Simega
2. N.A.C., Simdega		Executive Officer, Nagar Panchayat, Simdega
1. Zila Parishad, Chaibasa	Chaibasa	D.D.C. cum Secy. Zila Parishad, Chaibasa
2. Municipality, Chaibasa		Executive Officer, Chaibasa Municipality
1. Zila Parishad, Palamau	Palamau	D.D.C. cum Secy. Zila Parishad, Daltenganj
2. Municipal Corporation, Medininagar		Executive Officer, Nagar Parishad, Medininagar
3. N.A.C. Hussainabad		Executive Officer Nagar Panchayat, Hussainabad
4. Nagar Panchayat, Bishrampur, Palamau		Executive Officer, Nagar Panchayat, Bishrampur
1. Basukinath Nagar Panchayat, Dumka	Dumka	Executive Officer, Nagar Panchayat Basukinath
2. Nagar Panchayat, Dumka		Executive Officer, Nagar Panchayat, Dumka
3. Zila Parishad, Dumka		D.D.C. cum Secy. Zila Parishad, Dumka
1. Nagar Panchayat, Chakulia	Ghatshila	Executive Officer, Nagar Panchayat, Chakulia
1. District Board, Sahebganj	Sahebganj	D.D.C. cum Secy. Zila Parishad, Sahebganj
2. Nagar Panchayat, Sahebganj		Executive Officer, Nagar Parishad, Sahebganj
3. D.D.C. cum Chiel Exe. Officer, ITDC, Sahebganj		Project Director, ITDA, Sahebganj
1. Dhanbad Municipal Corporation	Dhanbad	Chief Executive Officer, Dhanbad Municipal Corporation
2. Nagar Panchayat, Chirkunda		Executive Officer, Nagar Panchayat, Chirkunda
3. Zila Parishad, Dhanbad		D.D.C. cum Secy. Zila Parishad, Dhanbad
4. MADA Dhanbad		M.D., MADA Dhanbad
1. Zila Parishad, Jamshedpur	Jamshedpur	D.D.C. cum Secy. Zila Parishad, Jashedpur
2. Municipal Corporation, Jugsalai		Special Officer, Jugsalai Municipality
3. N.A.C, Jamshedpur		Special Officer, Jamshedpur N.A.C.
4. N.A.C., Mango		Special Officer, Mango N.A.C.
1. District Board, Garhwa	Garhwa	C.E.O., District Board, Garhwa
2. Municipal Corporation, Garhwa		Executive Officer, Nagar Panchayat, Garhwa
3. Municipal Corporation, Majhiaun		Executive Officer, Nagar Panchayt, Manjhiaun
1. Nagar Panchayat, Rajmahal	Rajmahal	Executive Officer, Nagar Panchayt, Rajmahal
1. Municipal Corporation, Madhupur	Madhupur	Executive Officer, Nagar Panchayat, Madhupur
1. Municipal Corporation, Chakradharpur	Chakradharpur	Executive Officer, Nagar Parishad, Chakradharpur
1. District Board, Jamtara	Jamtara	Secy., District Board, Jamtara
2. Nagar Panchayat, Jamtara		Executive Officer, Nagar Panchayat, Jamtara

3. Nagar Panchayat, Mihijam		Executive Officer, Nagar Panchayat, Mihijam
1. Zila Parishad, Gumla	Gumla	D.D.C. cum Secy. Zila Parishad, Gumla
2. Nagar Panchayat, Gumla		Executive Officer, Nagar Panchayat, Gumla
1. Municipal Corporation, Giridih	Giridih	Executive Officer, Nagar Parishad, Giridih
2. Zila Parishad, Giridih		D.D.C. cum Secy. Zila Parishad, Giridih
3. Transport Corporation, Giridih		M.D., Transport Corporation, Giridih
1. Zila Parishad, Lohardagga	Lohardagga	D.D.C. cum Secy. Zila Parishad, Lohardagga
2. Nagar Panchayat, Lohardagga		Executive Officer, Nagar Panchayat, Lohardagga
1. Zila Parishad, Hazaribagh	Hazaribagh	D.D.C. cum Secy. Zila Parishad, Hazaribagh
2. Municipal Fund, Hazaribagh		Executive Officer, Nagar Parishad, Hazaribagh
3. Mining Board, Hazaribagh		M. D., Mining Board, Hazaribagh
1. Zila Parishad, Bokaro	Bokaro	D.D.C. cum Secy. Zila Parishad, Bokaro
2. Municipal Corporation, Chas, Bokaro		Executive Officer, Nagar Parishad, Chas
1. Panchayat Bodies Fund, Godda	Godda	D.D.C. cum Secy. Zila Parishad, Godda
2. Municipal Corporation, Godda		Executive Officer, Nagar Parishad, Godda
1. N.A.C., Phusro, Tenughat	Tenughat	Executive Officer, Nagar Panchayat, Phusro
1. Education Council (Science & Tech.), Ranchi	Doranda	Executive Director (Sci. & Tech.), Ranchi
2. A.I.D.A., Adityapur		M.D., AIADA, Adityapur
3. B.I.A.D.A., Bokaro		M.D., BIADA, Bokaro
4. Tourism, Doranda		M.D., JTDC, Ranchi
5. J.S.E.B., Doranda		M.D., JSEB, Ranchi
6. J.I.I.D.C.O., Ranchi		M.D., JIIDCO, Ranchi
7. Jharcraft, Ranchi		M.D., Jharcraft, Ranchi
8. JREDA, Ranchi		Director, JREDA, Ranchi
9. Jharkhand Khadi Board, Ranchi		C.E.O., Jharkhand Khadi Board, Ranchi
10. R.I.A.D.A., Ranchi		M.D., RIADA, Ranchi
11. S.P.I.D.A., Ranchi		M.D., SPIDA, Dumka
12. J.S.B.S.N.P.S., Ranchi		M.D., JSBSNPS, Ranchi
13. Jharkhand Urja Vikas Nigam Ltd.		M.D. Jharkhand Urja Vikas Nigam Ltd.
14. Jharkhand Urja Utpadan Nigam Ltd.		M.D., Jharkhand Urja Utpadan Nigam Ltd.
15. Jharkhand Urja Vitran Nigam Ltd.		M.D., Jharkhand Urja Vitran Nigam Ltd.
16. Jharkhand Urja Sancharan Nigam Ltd,		Md. Jharkhand Urja Sancharan Nigam Ltd,
17. J..H.I.D.P.C.L., Ranchi		M.D., J..H.I.D.P.C.L., Ranchi

18. Birsa Agriculture University, Kanke, Ranchi		Controller, Birsa Agriculture University, Kanke, Ranchi
19. Jhascofish, Ranchi		M.D., Jhascofish, Ranchi
1. Jharkhand State Housing Board, Ranchi	P.C.B., Ranchi	Secy., JSHB, Ranchi
2. Higher Education Ranchi		M.D./Under Secy. Higher Education, Ranchi
3. JAP (IT), Ranchi		O.S.D. JAP (IT), Ranchi
4. Jharkhand Space Application Centre		Director, JSAP, Ranchi
5. Jharkhand State ST Co-operative Dev. Corporation. Ranchi		M.D./Under Secy. ST Co-operative, Ranchi
1. Zila Parishad, Ramgarh	Ramgarh	D.D.C. cum C.E.O. Zila Parishad, Ramgarh

(Note: Latest list be furnished by Departments)

APPENDIX 15

(See Rule 75)

**LIST OF GOVERNMENT SERVANTS AUTHORISED TO DRAW BILLS
EXCEPT IN THE EDUCATION AND INDUSTRIES DEPARTMENT**

Major, minor and sub- heads	Drawing Officer	Sections into which each establishment bill should be divided	Remarks
1	2	3	4

APPENDIX 16

(See Rule 75)

**CONTINGENT CHARGES THAT REQUIRED
COUNTERSIGNATURE BY SUPER OR OFFICER**

APPENDIX 17

(See Rule 75)

**LIST OF CONTROLLING OFFICERS FOR THE PURPOSE OF THE
TRAVELLING ALLOWANCE RULES OF THE DEPARTMENT OR
OFFICERS NOTED BELOW:-**

Major and minor heads	Controlling Officer	Department or officer concerned	Remarks
1	2	3	4

APPENDIX 18

(See Rule 74)

Responsibility of drawing and disbursing officers

Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in spending his own money. The drawing officer is responsible for seeing (1) that vouchers are prepared according to rules, (2) that the money is either required for immediate disbursement or has already been paid from the permanent advance, (3) that the expenditure is within the available appropriation, (4) that all steps have been taken with a view to obtain an additional appropriation, if the original appropriation has either been exceeded or is likely to be exceeded and (5) that in the case of contract contingencies, the proposed expenditure does not cause any excess over the amount fixed for these contingencies.

Note. – When a payee's receipt sent in support of an item of contingent expenditure does not show the full details of the item for which it purports to be a receipt, such details unless they have been given on the contingent bill itself, should be given in the payee's receipt by the drawing officer concerned at the time the receipt is attached to the contingent bill or is otherwise sent to the audit office.

Every disbursing officer should make at least one detailed inspection once in a month of his office and particularly examine the accounts with a view to see that the accounts have been maintained in the prescribed manner and in the prescribed registers and should go into the reasons for undue fluctuation in receipts and expenditure particularly, into the reasons for rapid flow of expenditure and for possible excesses, over budget allotments. A report should be submitted each quarter to the controlling officer after each such inspection stating the irregularities noticed and actions taken to regularise them.

APPENDIX 19

(See Rule 75)

Responsibility of controlling authority.

It is the duty of a countersigning officer to see (1) that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates,(2) that previous sanction for any item requiring it is attached, (3) that the requisite vouchers are all received and in order, (4) that the calculations are correct, (5) that the appropriations have not been exceeded or are not likely to be exceeded, and (6) that the Accountant- General is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he should communicate with the disbursing officer and insist on its being checked. He should also arrange with his subordinate officer of reporting expenditure to him at fixed intervals to enable him to exercise a check on the total expenditure against the total appropriation under his control.

Note :- Controlling officers who made allotments of grants for contingent expenditure are responsible for seeing that disbursing officers do not exceed the grants allotted to them. Intimation will be sent to them by the Accountant- General when the total provincial expenditure under any of the heads progresses rapidly and there is likelihood of an excess over the budget grant.

Every controlling officer should make a thorough inspection once a year or as suitable in each case of the office of each of the disbursing officers under him and his own office and in cases where the number of such disbursing officers is large and it is not practicable to make an annual inspection of the whole office the controlling officers should make at least an inspection of the accounts side of the office, of the disbursing officers, with special reference to the points mentioned in rule 305. To facilitate the inspection, the controlling officer should take with him the monthly statements of expenditure submitted by the disbursing officers and those received from the Accountant- General for a period of at least twelve months up to the date of the inspection and also the periodical reports received from disbursing officers as in rule 305 A above. A consolidated report on the inspection of the offices of all disbursing officers under each controlling officer should be submitted by him to Government in the administrative department every year before 31st July along with his comments as to whether the accounts are being properly maintained in all the offices subordinate to him.

APPENDIX -20

(See Rule 167)

Disbursement of pay and allowances- Acquittance rolls.

The head of an office is personally responsible for every item of pay and allowances drawn on a bill signed by him or on his behalf, until he has paid it to the person entitled to receive it and has had the acquittance roll (T.C. Form 33) signed by the payee with, if necessary a stamp. To prevent fraud the following instructions should be carefully followed-

(i) When a drawing officer signs an establishment bill, he should satisfy himself that its total agrees with the total of the acquittance roll. Before the proceeds of the bill are actually paid out to the recipients, the acquittance roll should be checked either by the drawing officer or a responsible subordinate who should not be the clerk who prepared the bill. In checking the acquittance roll he should satisfy himself that the component items are correct and that the total is correct and agrees with the total of the establishment bill and the money received from the treasury. A certificate in the following form should be inserted at the foot of the acquittance roll:-

“Certified that the acquittance roll has been checked in accordance with the instruction contained in rule of the Jharkhand Treasury Code.”

(ii) It should be arranged whenever practicable that disbursements are not made by the clerk who prepared the establishment bills.

Note 1: Ordinarily a non- gazette Government servant is expected to receive payment from the disbursing officer concerned on his own signature, but, in cases where the disbursing officer is satisfied that a non- gazette Government servant is for unavoidable reasons unable to receive payment directly on his own signature, he may at his discretion make payments on account of pay, allowance and leave salary (but on no other account) on a request made to that effect by the Government servant concerned, provided that such request is made on T.C. Form 34, prescribed for the purpose, and that the disbursing officer is satisfied of the identity of the person to whom payment is desired to be made.

Note 2: Whenever a payment is made according to the instructions in note 1 above, the form should be attached to the acquittance roll in original.

(iii) If, at the time of distribution of pay, the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short

drawal in the next bill, it being drawn a new when he presents himself to receive it. In cases, however where the restriction will operate inconveniently, the amount of the undisbursed pay, at the option of the disbursing officer, may be retained for a period not exceeding three months, provided proper arrangements can be made for the safe custody of the sums retained.

Note. – This rule applies also to cash receive by a subordinate officer for payment of pay and allowances of Government servants serving under him.

(iv) Undisbursed pay or allowances may not, under any circumstances be placed in deposit at a treasury.

Note1. – Acquittance rolls and office copies of bills are not required to be submitted to the Accountant- General, but being important records, they should be tamped paid and preserved carefully for the periods prescribed.

Note2. – Cash drawn on pay and travelling allowance bills for establishments should not be mixed with regular cash balance of the department, if any.

(v) A Bill Register in T.C. Form 34-A should be maintained by all drawing officers so that they may efficiently discharge their responsibilities enjoined under this rule.

(vi) Undisbursed balances of cash obtained by Public Works Disbursing Officers from treasuries on bills for pay and allowances of establishment, not charged directly to works, may be kept in departmental cash chests, but they should not be missed up with regular cash.

APPENDIX -21

(See Rule 153(b))

Rules related to bills of self drawing officer

(i) These provisions shall apply primarily to claims of self drawing Government servants, which are payable on bills drawn directly on the treasury. With regard to claims of Government servants which are payable by or through a departmental office of disbursement, these rules shall apply subject to such variation or modification as may be authorized by departmental regulations.

A register in the following form shall be kept in each treasury showing the names of all self drawing government servants drawing their pay and allowances or leave salary from that treasury, and as each pay slip or leave salary certificate is received from the Accountant General, the amount of pay and allowances or leave salary which it sanctions shall be entered against the name of government servants concerned. As each pay or leave salary bill is presented for payment, reference to this register shall be made to see that the sanctioned rate is not exceeded.

**Rate of pay and allowances authorized from time to time by the
Accountant General**

	Form	Form	Form	Form	Form	Form	Form	Form	Form
1	2	3	4	5	6	7	8	9	10
Substantive pay-									
Officiating Pay									
Special Pay									
Additional Pay									
Personal pay									
Journal time pay									
Leave Salary									
DA									
HRA									
Medical allowances									

Total									
Number and date of pay slip or LPC					Initial of Treasury Officer				

Details of recoveries to be effected from the officer

No. of the letter ordering recovery	Date	Particulars of Recovery	No. of Installments of the recovery	Amount	Remarks
1	2	3	4	5	6

Details of amounts drawn by the gazette officer on monthly pay bill

Details of claim	April	May	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	Remark
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Substantive pay-													
Officiating Pay													
Special Pay													
Additional Pay													
Personal pay													
Joining time pay													
Fixed T.A.													
Leave Salary													
DA													
HRA													
Medical allowances													
Honorarium													

GROSS CLAIMS													

Deduction													
House rent													
M. C. Advance													
H.B.Advance													
Pt. L.I													
Income Tax													
GPF													
Municipal Tax													
Water Tax													
Repayment of advance													
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Misc. Recovery													

TOTAL DEDUCTIONS													
Net Amount Paid													
T.Vr no. and date							Initial of Treasury officer with date						

Details of other amounts drawn by the gazette officers including advances

	Advance Pay	Advance T.A. of tour or transfer	Travelling allowance on completion of tour	uniform allowance	Misc. advances if any (show kind of advances)		Remarks
1	2	3	4	5	6	7	8
April							
No. and date of treasury voucher and initial of Treasury officer							
May							
No. and date of treasury voucher and initial of Treasury officer							
June							

No. and date of treasury voucher and initial of Treasury officer							
July							
No. and date of treasury voucher and initial of Treasury officer							
August							
No. and date of treasury voucher and initial of Treasury officer							
September							
No. and date of treasury voucher and initial of Treasury officer							
October							
No. and date of treasury voucher and initial of Treasury officer							
November							
1	2	3	4	5	6	7	8
No. and date of treasury voucher and initial of Treasury officer							
December							
No. and date of treasury voucher and initial of Treasury officer							
January							
No. and date of treasury voucher and initial of Treasury officer							
February							
No. and date of treasury voucher and initial of Treasury officer							
March							
No. and date of treasury voucher and initial of Treasury officer							

JTC FORM - 1

[See Rule 9]

Certificate of Transfer of Charge

Certified that we have in the fore/afternoon of this the day of 20... respectively made over and received charge of the office of.....

Station

.....
Signature of relieved Government Servant

Date.....20.....

Designation.....

.....
Signature of relieving Government servant

Designation

Memo of balances for which responsibility is accepted by the Government servant receiving charge.

* Treasury balances.....

Cash

Opium stores.....

Stamp stores.....

Permanent advance

The figures shall be filled in by the relieving officer with his own hand after verification. For details see forms attached.

Relieving Government servant.....

Relieved Government servant.....

I also certify that I have received and hold in my personal custody copy/ copies of the Cipher Code of the Reserve Bank of India together with Supplement nos. which has/have been corrected up to date. The last amendment slip received is no..... dated.....20..... for the code.

I also certify that I have received and hold in my personal custody copy/ copies of the "Treasury Agencies" Private Cheque Signal Book of the Reserve Bank of India which has/have been corrected up to date. The last amendment slip received for the Cheque Signal Book is no.,,,,,,,,,,,,,, dated the.....20.....

I also certify that I have studied fully the rules in the Treasury Code relating to the safe custody of treasure and am fully acquainted with them.

Relieving Government servant.....

* For details see overleaf

(contd.....)

Details of Treasury Balance

Description	Under double locks	With Treasurer	Total
1	2	3	4
Government Securities held in safe custody—			
Balance at credit of depositor, Rs.			
At Rs. 1000			
At Rs. 500			
At Rs. 100			
Govt. currency notes			
At Rs. 50			
At Rs. 20			
At Rs. 10.....			
At Rs. 5.....			
At Rs. 1.....			
Stamps.....			
Opium maunds.....			
Reserve Bank Govt. Draft			
Forms(Number)			
Cheque Forms (Number)			
Stamps			
Opium mounds			
Reserve Bank Government Draft forms			
(number)			
Cheque forms (Number)			
At Rs. 1000 ...			
At Rs. 500 ...			
At Rs. 100 ...			
At Rs. 50 ...			
At Rs. 20 ...			
At Rs. 10			
At Rs. 5 ...			
At Rs. 2 ...			
At Rs. 1 ...			

Relieved

Government Servant

Station

Relieving

Government Servant

Date:-20.....

JTC FORM - 2

[See Rule 22(a)]

Statement of transactions on Government Account at Reserve Bank / State Bank of India

Statement of transactions on Government Account at Reserve Bank / State Bank of India at
..... for.....

Dr.

Cr.

Cash				Contra.			
Date	No. of Voucher.	Particulars.	Amount	Date	No. of Voucher.	Particulars.	Amount
1	2	3	4	5	6	7	8

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

Agent

Agent

Manager

Manager

JTC FORM - 3

[See Rule 35(d)]

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

Serial number of packet (or chest)	Date of receipt	Office from which 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

JTC FORM - 4

[See Rule 45]

(Obverse)

CHALLAN No.....

Treasury

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

Challan of cash paid into the State Bank of India 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
Name: Signature.....			Rs.	P		Correct—Receive and grant Receipt. Signature and full designation of the officer ordering the money to be paid in.
*(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

Treasurer

Accountant

Treasury Officer

Agent or Manager

Note 1: In the case of payments at the Treasury, receipts for the sums less than Rs.100,000/- do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer.

Note 2: Particulars of money tendered should be given on the reverse.

Note 3: In cases where direct credits at the Bank are permissible, the column "Head of Account" will be filled in by the Treasury Officer or the Accountant-General as the case may be, on the receipt of Bank's Daily Sheet.

(Reverse)

Particulars	Amount	
	Rs.	p
Coin		
Notes (with details)		
Cheque (with details)		
Total		

JTC FORM - 5

[See Rule 55 & 57]

Treasury Remittance Book

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

Date of Remittance	Amount in words		Amount in figures		Signature of Accountant and Treasurer.	Signature of Treasury Officer for sums of Rupees 10000 and over
	Rs.	P	Rs.	P		

JTC FORM - 6

[See Rule 56]

Register of Public Works Department Receipts

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

Register
 of Public Works Department Receipts during the month of.....20.....
Schedule

Date of Receipts	*Payments made into Treasury by officers of the Department.								**Payments made into Treasury on account of officers of the Department.								Daily total carried to cash book	Remarks				
									From whom received	On what account	On account of--	On account of--	On account of--	On account of--	Other items							
1	2		3		4		5		6	7	8		9		10		11		12	13	14	
	Rs	p	Rs	p	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 some other account.

JTC FORM -7

[See Rule 60]

Forest Cash Remittance

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

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

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 :-						
Date of remittance to Treasury	Name of Treasury	By whom remitted.	Number of each challan	Amount remitted with each challan.		Number of credit item and the date of entry in Forest Account.
				Rs.	p.	

Countersigned

Forest Officer,

.....Division,

Treasury Officer

Date.....20.....

Date.....20.....

JTC FORM -8

[See Rule 98]

Letter of Credit (General)

..... DEPARTMENT

LETTER OF CREDIT No.....

Dated the 20.....

The Treasury Officer of

I have the honor to request that you will cash the cheques drawn by the

.....
.....

to the extent of Rupees

(This letter of credit has effect from the)

***Signature and Designation of the
Departmental Officer***

JTC FORM -9

[See Rule 103]

Treasury Messenger's Register

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

Date	Bill No.	Net amount of the Bill		Head of account and nature of the Bill i.e. pay Bill, TA bill or Contingent Bill etc.	Name of the messenger	Dated Signature of the treasury clerk receiving Bills for scrutiny	Dated Signature of the messenger receiving back the passed bill from the treasury	Remarks
1	2	3	4	5	6	7	8	
		Rs.	p.					

JTC FORM -10

[See Rules 106(a) & 107]

Allotment Register

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

SL. NO.	LEFT SIDE OF REGISTER					RIGHT SIDE OF REGISTER							
	ALLOTMENT LETTER No. & DATE	DETAILS OF ISSUING AUTHORITY	TREASURY DIARY NO. & DATE	AMOUNT	REMARKS	BILL NO.	TOKEN NO.	BILL AMOUNT			TOTAL EXPENDITURES	BALANCE	SIGNATURE OF DDO/ TREASURY CLERK
								GROSS	DEDUCTION	NET			

JTC FORM -11

[See Rule 108(a)]

ADVANCE BILLS REGISTER

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

Left Side

Right Side

Sl. No.	Details of Advance Bills Drawn					Details of Adjustments			
	Bill No.	Bill Amount	Unit of Expenditure	T.V.No./Date	Against Allotment Letter No. and Date	Reference Letter No. & Date of Detailed Bill	Amount of Detailed Bill	Balance of Advance	Remarks/ Signature of Treasury Officer
1	2	3	4	5	6	7	8	9	10

JTC FORM -12

[See Rule 109(b)]

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

Signature

Signature

(Assistant)

(Accountant)

(Treasury Officer)

Memo No.....

Date

JTC FORM -13

[See Rule 103]

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)

JTC FORM - 14

[See Rule 115]

Register showing the name of the Self Drawing Officers and the salaries drawn by them.

Name of the Gazetted Officer—

Designation-

Specimen signature of Gazetted Officer—

(Duly attested signature should be pasted here in the presence of the Treasury Officer who should also attest it)

Rate of Pay and Allowances authorised from time to time by the Accountant-General

	From	From	From	From	From	From	From	From	From
1	2	3	4	5	6	7	8	9	10
Substantive Pay									
Special Pay									
Dearness Pay									
Dearness Allowance									
House Rent Allowance									
Transport Allowance									
Medical Allowance									
Other Allowance (Specify)									
Other Allowance (Specify)									
Total									
No. and date of the pay slip or L.P.C.....									
Initial of the Treasury Officer.....									

DETAILS OF THE RECOVERIES TO BE EFFECTED FROM THE OFFICER

No. of the letter ordering recovery	Date	Particular of recovery	No. of the Installment of recovery	Amount	Remarks
1	2	3	4	5	6

(Inner Sheet)

DETAILS OF AMOUNTS DRAWN BY THE SELF DRAWING OFFICER ON MONTHLY PAY BILLS

Details of Claim	April	May	June	July	August	September	October	November	December	January	February	March	Remarks
	Substantive Pay Special Pay Dearness Pay Dearness Allowance House Rent Allowance Transport Allowance Medical Allowance Other Allowance (Specify) Other Allowance (Specify)												
GROSS CLAIM													

Deduct ions:— G.P.F. G.I.S. Income Tax House Rent Municipa l Tax Interest on Advance s G.P.F. Advance House Building Advance Motor Vehicle Advance Comput er Advance Festival Advance Miscella neous Recover y (Specify) Miscella neous Recover y (Specify)													
TOTAL DEDUC TIONS													
NET AMOUN T PAID													
T.V.No. & Date..... Date.....20..... Signature Of Treasury Officer													

JTC FORM -15

[See Rule 145(a)]

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 for the 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.....

Units at.....per unit.....

TOTAL

Executive Engineer

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

Division

JTC FORM - 16

[See Rule 145(b)]

Statement of Rents recoverable from pay bills

Major Head to be credited.....

Division:.....
Station or Office:.....

Assessment for the month of:.....
Treasury:.....

Registration No. of Building	Name of Building with locality	Name, rank and office of occupant with the rate of his pay and allowances and known to the divisional officers in respect of officers who do not pay the standard rent	Standard rent	Rent Due				Amount due to end of 20....	To be filled in by the Treasury Officer		
				Arrears		Current Month			Amount recovered during 20....	Balance	Remarks with date and other particulars or changes in rates of emoluments shown in col. 3 and explanation of difference, if any, between figures shown in columns 9 and 10
				Rents of Building	Other Rents	Rents of Building	Other rents				
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
		Total		.....	.....	.....	.....	.....	.....	.....

Divisional Officer

Completed and returned to the officer-in charge. Division.....

Certified that the 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 the20.....
Head of the Office

JTC FORM - 17

[See Rule 154 & 158(b)]

Pay Bill

GAZETTED / NON- GAZETTED			<u>Allotment Details</u>	
Treasury Code.....			Total Allotment:	
Bank Code.....			Amount of Bill:	
<u>General Information</u>			Total Expenditure (including this Bill):	
Pay Bill for the month/year :			Balance of Allotment:	
Estab. (Permanent/Temporary):			<u>For use at Treasury</u>	<u>Payment Details</u>
Name of Office :			Advice no.	Gross Pay :-----
Department :			no.....	-----
DDO Code :			T.V. No. &	Deductions :-----
Bill No. :			Date.....	-----
Bill Date :			Received Payments and Certified That :-	
TAN No. :			1. I have satisfied myself that all emoluments drawn in previous bills have been disbursed to the proper persons and that their acquittance have been taken and filed in my office.	
<u>Account Head Information</u>			2. No person has been absent either on other duty or suspension without authorised leave during the month of	
Demand No. :			3. The particulars of various deductions/recoveries have been fully noted in the attached schedules and the totals shown in these schedules agree with those given in the bill.	
<i>Plan/Non-plan</i> :			4. Dearness Pay and/or any other kind of Pay, Dearness Allowance, H.R.A., Medical & other Allowances have been claimed as per the approved rate.	
Major Head :			5. Amount claimed in this bill has not been drawn previously.	
Sub Major head :			6.....	
Minor head :			7.....	
Sub head :			8.....	
Bill Code :			Payments under Rs.(In red ink).....	
Designation	Sanctioned Strength	Working Strength	Signature of Messenger (To be attested)	
			
			Signature of	Signature of
			Bill Clerk	Drawing & Disbursing Officer

For use in Treasury

Pay Rs.....

Examined.

Dated20

Treasury Accountant

Treasury Officer

For use in Accountant - General's Office

Admitted Rs.....

Objected to Rs.....

Reason of objection.....

Auditor
(Contd.....)

Accounts Officer

Sr. Accounts Officer

JTC FORM - 17 (Contd...)

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	:	Municipal Tax	:
House Rent Allowance	:	House Rent	:
Transport Allowance	:	Interest on Advance	:
Medical Allowance	:	G.P.F. Adv.	:
Other Allowances	:	House Building Adv.	:
(Specify)		Motor Vehicle Adv.	:
Other Allowances	:	Computer Adv.	:
(Specify)		Festival Advance	:
.....		Misc. Recovery	:
.....		(Specify)	
.....		
TOTAL	TOTAL	.....

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

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

Signature of
Bill Clerk

Signature of
Drawing & Disbursing Officer

(Contd.....)

JTC FORM -17 (Contd...)

Major Head Sub Major head

Minor head Sub head

Bill Code.....

Bill No.....

Employee wise details

S.No.	DETAILS OF GOVT. SERVANT				EARNINGS OF GOVT. SERVANT									DEDUCTION DETAILS (Including Recovery of Advances)										AMOUNT						
	Name of Employee	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	Municipal Tax	House Rent	Interest on Advance	G.P.F. Advance	House Building Adv.	Motor Vehicle Adv.	Computer Adv.	Festival Adv.	(Specify)	GROSS PAY	DEDUCTIONS	NET PAY	

Signature of Bill Clerk

Signature of Drawing & Disbursing Officer

JTC FORM -18

[See Rule 158(a)]

Absentee statement

Name of absentee	Actual rate of pay	Designation and rate of pay of vacant post.	Nature of absence				Rate of absentee allowance 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.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Dated20.....

Signature and designation of Drawing Officer

Note: 1. In column 2 should be stated " full (half or quarter) average pay", "without pay" , "other duty", "officiating.....", "in transit", "transferred to.....", "suspend", etc., the date for each being specified as far as possible in column 6 and 7. In case of suspension it should be noted whether or not the period counts for pension.

2. *The statement should be divided off into sections corresponding to sections in the bill, only those arrangements affecting one section being shown together.*
3. *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.*
4. *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.*

** Amended vide Notification No. 7782 date 5-6-57*

JTC FORM - 19

[See Rule 160(a) & (b)]

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.		Leave without pay and in the case of those holding the posts in officiating capacity, all other kinds of leave.	
							From	To	From	To
1	2	3	4	5	6	7	8	9	10	11

Note 1: When the increment claimed is the first to carry an officer over an efficiency bar columns 5, 6 and 7 should be filled up in red ink.

Note 2: 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

JTC FORM - 20

[See Rule 164 & 166]

Travelling Allowance Bill

GAZETTED / NON- GAZETTED	<u>For use at Treasury</u>
Bill No.....Date .....20.....	Control No..... Date..... TV No. & Date
<u>Account Head Information</u>	Treasury Code..... Bank Code..... DDO Code
Grant/Demand No.....	<u>Allotment Details</u>
Budget Head:	
Major Head.....	
Sub Major head.....	
Minor head	
Sub head.....	Total Allotment..... Amount of Bill..... Total Expenditure (Including this bill)..... Balance of Allotment.....
Bill Code.....	
Note:- This bill should be prepared in duplicate- one for payment and other as office copy.	Amount of T.A. Advance, (If any).....

PART A

(To be filled up by Government employee)

1.Name..... 2. Designation.....

3. Pay 4. Headquarters

5. Details of Expenditures and purpose of journey(s) performed:-

Departure		Arrival		Mode of travel Conveyance and Class of accommodation	Distance in kms. for road mileage	Duration of halt	Class to which Entitled	Fare of the Entitled Class	Fare Paid	Purpose of journey and Ticket No	Remarks
Date & Time	From	Date & Time	To								
1	2	3	4	5	6	7	8	9	10	11	12

[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 12.]

6. Mode of Journey

(i) Air (Class/Ticket No..... Dated..... 20...) (ii) Rail (Class/Ticket No..... Dated..... 20.....)

(iii) By Road (Mode of conveyance used.....)

[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/or C.L. (b) Not being actually in camp on Sundays and Holidays.

8. Dates on which the boarding and/or lodging provided by the State or any organisation financed by State Funds:-

(a) Boarding only. (b) Lodging only. (c) Boarding and Lodging both.

9. Particulars to be furnished along with hotel receipts, etc., in case where higher rate of D.A. is claimed for stay in Hotel/other establishments providing boarding and/or lodging at scheduled tariffs:-

Period of stay		Name of the Hotel/ other establishments	Daily rate of Boarding and/or Lodging charged	Total amount paid
From	To			

10. Details of journey(s) performed by road between places not connected by Rail.

Date	Mode of Conveyance used	Name of places		Fare paid	
		From	To	5	
1	2	3	4	Rs.	p.

Certified that the information as given above is true to the best of my knowledge and belief and the journey has been performed in the interest of Govt. work.

Date20.....

**Signature of the
Government employee**

PART B

(To be filled in the Bill Section)

The net entitlement on account of Travelling Allowance worked out to Rs. _____ as detailed below:-

- (a) Railways/air/bus/steamer fair Rs. _____
- (b) Road mileage for _____ kms. @ _____ Rs./km. Rs. _____
- (c) Daily allowance Rs.
 - (i) _____ days @ Rs. _____ per day _____
 - (ii) _____ days @ Rs. _____ per day _____
 - (iii) _____ days @ Rs. _____ per day _____
- (d) Actual Expenses, if any
- (e) Less amount of T.A. advances, if any, drawn vide voucher No.
Rs. Dated _____ 20 ____

Please pay Net Amount Rs.(in words) Rs..... only.

Bill Clerk

Accountant

Signature of the D.D.O.

Countersigned.....

Signature of the Controlling Officer

For use in Treasury

Pay Rs.....

Dated20.....

Treasury Accountant

Treasury Officer

For use in Accountant - General's Office

Admitted Rs.....

Objected to Rs.....

Reason of objection.....

Auditor

Accounts Officer

Sr. Accounts Officer

T.C. FORM 21

[See rule 233, Note 1]

Form of Bond of Indemnity for drawing arrears of pay and allowances and pensions of deceased Government servants or pensioners.

(a) full name of claimant with place of residence Know All men by these presents that (a)resident ofand(b)..... The window/the son of.....and I/we..... (c)suretieson her/ his behalf are held and firmly bound to

(b) State relationship to the deceased the Governor of Bihar in the sum of Rupees.....(Rs.) to be paid to the said Governor of Bihar or his successors or assigns FOR WHICH payment to be well and truly made, each of us severally bind (s) himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these presents.

(c) Full name of sureties

(d) Name of the deceased As witness our hands this..... day of19 WHEREAS (d)was at the time of his death in the employment of Government or was receiving a pensions of Rupees.....Rs

(e) Title of the officer responsible for the payment 19..... And there was then due to him the sum of Rupees..... (for pay and allowances in respect of his said office) or (in respect of his said pension) AND WHEREAS the above bounden..... (a)..... (hereinafter called "the Claimant") claims to be entitled to the said sun as heir of the said(d)..... But has not obtained letters of administration of or a succession certificate to the property and effects of the said

(d)..... AND WHEREAS the claimant has satisfied the (e).....(office concerned) that he/she is entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were required to produce letters of administration of or a succession certificate to the property and effects of the said (d)..... AND WHEREAS Government desire to pay the said sum to the claimant but under Government rules and orders it is necessary that the claimants should first execute a bond with one surety/ two sureties to indemnify Government against all claims to the amount so due as aforesaid to the said (d)..... Before the said sum can be paid to the claimant NOW THE CONDITION of this bond is such that if after payment has been made to the claimant the claimant or the surety/ sureties shall in the event of a claim being made by any other person against

Government with respect to the aforesaid sum of Rs..... refund to Government the sum of Rupees..... and shall otherwise indemnify and save Government harmless from all liability in respect of the aforesaid sum and all cost incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue.

INWITNESS to the above written bond and the condition thereof we andand have hereunto set our hand this day of19.....

J.T.C. FORM-22

(See Rule 183(b))

Office of the -----

Register showing contingent bills for which sub- vouchers have not been furnished to audit.

Month-----

Reference to page and item of the contingent Register	Particulars of contingent bills drawn without sub- vouchers	Amount	Date of encashment	The approximate date by which sub- vouchers will be sent to the Audit Office.	To whom paid and actual date of payment	No. of sub- vouchers and the amount of each	No. and date of letter with which forwarded to Audit Office	Remarks
1	2	3	4	5	6	7	8	9

Note :- This should be put up to the drawing officer along with the Contingent Register.

JTC FORM-23

[See Rule 180]

Register of Contingent Charges for the Department

Department..... OfficeYear

Left Hand side										Right Hand Side										
Date	Budget Appropriation for each head	No. of		<p align="center"><u>Detailed Heads of Budget</u></p> <p align="center"><i>Sub-divisions of detailed heads as may be convenient. If the appropriation be not ordinarily allotted among sub-divisions of a detailed head they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.</i></p>						Detailed Heads			Unusual Charges		Total of each contingent abstract	Total of each Month's Bill	Date of Detailed Bill	Date of admission with initials	Remarks	
		Sub-voucher	Contingent abstract							Subdivisions of detailed heads			Description	Amount						

J.T.C. FORM-24

(See Rule 167)

ACQUITTANCE ROLL

Sr. No. of Post	Section of establishment and name of incumbents.	Substantive pay, personal pay or special pay, if any, should also be shown in this column, as a separate entry below substantive pay	Leave salary	Officiating pay	Compensatory allowance	Other fixed allowances	Total	General Provident Fund	P.O.I. Fund Premia and other fund deductions (specify fund)	Net after deducting fund subscriptions, etc	Income Tax	Miscellaneous recoveries (fines and advances, house rent, etc)	Net payable	Remarks	Acquittance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total....															

In respect of subscribers to the Sterling Branch it should be noted on the bill and in the Fund Schedule attached to the bill that the recoveries relate to the Sterling Branch.

Certified that a proper quittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.

Disbursing officer

JTC FORM - 25

[See Rule 183(a) & 295]

Fully Vouched Contingent Bill

<u>For use at Treasury</u>	
Control No.....	Date.....
TV No. & Date.....	

Demand No. Major Head Sub Major head Minor head Sub head Unit	Treasury Code..... DDO Code..... Plan Type
---	--

FULLY VOUCHED CONTINGENT BILL No

OFFICE OF MONTH OF 20.....

Number of sub voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.	
		Rs.	P.
	For use in the office of the A.G. Jharkhand. Admitted in full. Auditor. Objected Rs. Auditor Accounts Officer		
	TOTAL		

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 and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs.1000 in amount are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. 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 payment.

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 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.

5. Certified that the monetary or quantitative limits prescribed by the Government in respect of items of contingencies included in the bill have not been exceeded.

Verified Allotted Amount :	.....
Surrendered Amount:	.....
Unverified allotted amount:	.....
Paid amount by treasury till now:	.....
Amount of this bill :	.....
Total amount to be paid including this bill:	.....

Pay Rupees (..... **)**.....

Examined

Dated the20.....

Accountant

Treasury Officer

JTC FORM - 26

[See Rule 184]

Abstract Contingent Bill

(To be printed on Yellow Paper)

<u>For use at Treasury</u>	
Control No.....	Date.....
TV No. & Date.....	

Demand No.....	Treasury Code.....
Major Head	DDO Code.....
Sub Major head	Bank Code.....
Minor head	Plan Type.....
Sub head	
Unit.....	

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 2 regarding submission of detailed bills are 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..... "Deduct — Amount disallowed by the Controlling Officer in bill no.				

*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.

Note: Erasures are absolutely forbidden. Incorrect entries must be cancelled neatly in red ink and the correct entry interlined. Each correction must be attested by the Drawing Officer, if the correction is in the Bill and by the Treasury Officer, if it is in the order for payment. The Officer signing this bill is responsible for having initialled the date of each payment in the Contingent Register which is required to be sent with bills for verifications.

Certificate:

I certify that the detailed bills for all contingent charges drawn by me prior to the first of sixth month before this month have been forwarded to the Accountant-General through the Treasury Officer in support of debit appearing in Treasury Accounts.

Received Payments

Signature and Designation of Drawing Officer.

Pay to.....

whose specimen signature below is hereby attested.

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 in full pending receipt of Detailed Contingent Bill or objected to Rs.....
..... on the following grounds :—

.....
.....

Auditor

Accounts Officer

JTC FORM- 27

[See Rule 186 & 188

Detailed Contingent Bill

(Not Payable at the Treasury)

Demand no.....	Treasury Code.....
Major Head	DDO Code.....
Sub Major head	Plan Type.....
Minor head	Bill Code.....
Sub head	
Unit.....	

Detailed Bill No.

OFFICE OF..... MONTH OF 20.....

NUMBER OF VOUCHERS.....

Numbers of Sub vouchers.	Description of charge, and date of authority (where special sanction is necessary).	Amount	
		Rs.	p.
	Total (in words)		

Drawn on Abstract Bill No.dated Rs..... Rs. p.

-Ditto- Appropriation of 20

-Ditto- Expenditure including this bill

-Ditto- Amount of work bills annexed

Add — Amount of disallowance from Bill no.....dated.....refunded by deduction from Contingent Bill no dated and re-allowed as per.....

Total of Contingent Bill.....

Balance available : Rs.

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 items of expenditure and all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums and am responsible that they have been so 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 accounted for in the Stock Register.
3. Certified that the purchases billed for have been received in good order that their quantities are correct and 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.
4. 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.
5. 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."
7. Certified that the monetary or quantitative limits prescribed by the Government in respect of items of contingencies included in this bill have not been exceeded.

Signature of Disbursing Officer

Disallowed from sub-voucher no.

Passed for Rs.

-Ditto-

-Ditto-

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 the 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 again used to support claims against the Government. All work bills are also appended.

Date.....

Signature of Countersigning Officer

JTC FORM -28

[See Rule 204(a)]

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.	

JTC FORM -29

[See Rule 216& 217]

Single Pension Bill

<u>For use at Treasury</u>	
Control No.....	Date.....
TV No. & Date.....	

Demand No.....	Treasury Code.....
Major Head	DDO Code.....
Sub Major head	Plan Type
Minor head	Bill Code.....
Sub head	
Unit.....	

*NOT EXCEEDING RUPEES PER ANNUM.

.....Family*

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:.....

Signature

Date

Designation or Address

.....
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.

**Please pay to-----

Pensioner,

Pay() Rupees.....

Treasury

Officer incharge of -----

Disbursing Office.

Incorporated in account.

Accountant.

Received payment.

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

Sr. 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 the bill.*

JTC FORM- 30

[See Rule 217]

Combined Pension Bill

For use at Treasury	
Control No.....	Date.....
TV No. & Date.....	

Demand No.....	Treasury Code.....
Major Head	DDO Code.....
Sub major head	Bank Code
Minor head	Plan Type.....
Sub head	
Unit.....	

**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 also 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 re-employment have been duly observed.

JTC FORM - 31

[See Rule 219]

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.

Signature.....

Date... ..

Designation.....

Signature.....

Date... ..

Designation.....

JTC FORM - 32

[See Rule 242(b)]

Muster Roll

Cash Book Voucher no. dated the20.....

Part I --- Nominal Roll

Name of Work--

Description	No.	Names grouped according to classes.	Father's name.	Date 20.....											Rate		Amount		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	Total					
Sub-head of the work to which chargeable.	Daily Total														Rs	P	Rs	P	
	Initial of person marking the daily attendances																		
	Initial of Inspection officer																		

Passed for Rs (.....) Rupees.....

Signature

Subdivision

Dated the20.....

Rank - Subdivisional Officer

Grand total of this muster roll.....

Rs.	p.

Deduct - Payment not made, as per details transferred to register of arrears Part II

Balance 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.....

Signature

Dated the20.....

Rank - Subdivisional Officer

(Contd...)

JTC FORM- 32 (Contd.....)

Part II - Register of arrears of wages due to work people

(The adoption of this method of recording arrears is left optional with the Executive Engineers.)

Month and period to which the arrears relate.	Serial number as per nominal muster roll.	No.	Father's Name	Amount Due.		Amount Paid.		Dated initials and remarks of paying officer
				Rs.	P	Rs.	P	
Arrears of previous muster roll brought forward				Rs.	P	Rs.	P	
Total----								
Carried Over----								
Brought over---								
Arrears as per this muster roll								
Total---								
Grand Total---								
Deduct-- Amount paid out of arrears of previous muster rolls.								
Balance -- Arrears carried to next nominal muster roll.								

Part II *Details of the measurement of work done by the 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

Signature

Dated the20.....

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.

JTC FORM- 33

[See Rule 244]

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
					Rs.	p.	Rs.	p						
TOTAL.....														

<p>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.</p> <p>2. Certified also that the wages of every person actually employed during the month have been claimed in this bill.</p> <p>Pay (Rs.)</p> <p>Rupees</p> <p style="text-align: right;">Sub-</p> <p>Divisional Officer</p>	<p style="text-align: center;">Details of unpaid wages</p> <table border="1" style="margin: auto; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="padding: 5px;">Item</th> <th style="padding: 5px;">Rs.</th> <th style="padding: 5px;">P.</th> </tr> </thead> <tbody> <tr> <td style="height: 40px;"></td> <td></td> <td></td> </tr> <tr> <td style="padding: 5px;">Total</td> <td></td> <td></td> </tr> </tbody> </table>	Item	Rs.	P.				Total			<p>This space is reserved for remarks, if any, by the Divisional officer.</p> <p>Checked and corrected</p> <p style="text-align: center; margin-top: 20px;">Divisional Officer</p> <p style="text-align: center; margin-top: 20px;">Divisional Accountant</p>
Item	Rs.	P.									
Total											

JTC FORM - 34

[See Rule 251(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 that when a single payment is made for a job or contract i.e. only on its completion, to a single 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.		Rs.	p.		Rs.	p.	
1	2	3	4	5	6	7	8	9	10	11	12
						Rs.	p.		Rs.	p.	
Total											

Dated20....

Signature..... }
Rank } Officer preparing the bill

*Signature }
Rank } 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 totalled 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.*

JTC FORM - 35

[See Rule 251(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 Agreement no.—

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 "sub-works" 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.	p.		Rs.	p.	Rs.	p.	

*Wherever there is no entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement should be adjusted by a 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 totalled and total recorded in column 10 for posting in the Works Abstract.

JTC FORM - 35 (contd.)

Advance Payments for work not yet Measured.			Items of work (grouped under "sub-heads" and "sub-works" of estimates).	Unit	Rate		Quantity executed up to date as per measurement book.	Payment on the basis of actual measurements.			
Total as per previous bill	Since previous bill.	Total up to Date.						Up to date.		Since previous bill.		Remarks (with reasons for delay in adjusting payments shown in column 1).
1	2	3	4	5	6	7	8	9	10		
Rs	Rs	Rs			Rs.	p.		Rs.	p.	Rs.	p.
	(D)	(B)	Total	Total Value of work done to date (A)							
Figure (D) in words			Deduct value of work shown on previous bill.....								
			Net value of work since previous bill (F)								
			Figure (F) in words								

II - Certificates and Signatures

- 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.....
- *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 Officer preparing the bill (Rank)

Dated signature of Contractor Rank

Contractor

**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 prepare the bill is not the Officer who authorises the payment. In such a case two signatures are essential.

III - Memorandum of payments

		Rs.	P																									
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 8, Entry (B)																												
3. Total (Items 1, **2).....																												
4. Deduct - Amount with held ---																												
Figure for Works Abstract	a. From previous bill as per last Running Account Bill.	Rs.	p.																									
	b. From this bill.....																											
Rs	P																											
	5. Balance i.e., "Up to Date" payments ... (Items 3 and 4)...(K)*																											
	6. Total amount of payments already made as per Entry (K) of last Running Account Bill no. I of forwarded with accounts for		} 4																									
	7. Payments now to be made, as detailed below :-																											
	<table border="0"> <tr> <td style="border: none;">{</td> <td style="border: none;">By recovery of amounts creditable to</td> <td style="border: none;">}</td> <td style="border: none;">Rs.</td> <td style="border: none;">p.</td> </tr> <tr> <td style="border: none;">{</td> <td style="border: none;">this work</td> <td style="border: none;">}</td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">(a)</td> <td style="border: none;"></td> <td style="border: none;">(a)</td> <td style="border: none;">Rs.</td> <td style="border: none;">p.</td> </tr> </table>	{	By recovery of amounts creditable to	}	Rs.	p.	{	this work	}			(a)		(a)	Rs.	p.		} 4										
{	By recovery of amounts creditable to	}	Rs.	p.																								
{	this work	}																										
(a)		(a)	Rs.	p.																								
	Total 4 (b) + (a) (G)																											
	<table border="0"> <tr> <td style="border: none;">{</td> <td style="border: none;">By recovery of amounts creditable to</td> <td style="border: none;">}</td> <td style="border: none;">Rs.</td> <td style="border: none;">p.</td> </tr> <tr> <td style="border: none;">{</td> <td style="border: none;">works or heads of accounts</td> <td style="border: none;">}</td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">(b)</td> <td style="border: none;">Value of stock supplied in 1--20</td> <td style="border: none;">(b)</td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;">S.A.F. for</td> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">(c)</td> <td style="border: none;">By cheque** -----</td> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> </table>	{	By recovery of amounts creditable to	}	Rs.	p.	{	works or heads of accounts	}			(b)	Value of stock supplied in 1--20	(b)				S.A.F. for				(c)	By cheque** -----					} 7
{	By recovery of amounts creditable to	}	Rs.	p.																								
{	works or heads of accounts	}																										
(b)	Value of stock supplied in 1--20	(b)																										
	S.A.F. for																											
(c)	By cheque** -----																											
	Total 17 (b) + (c)..... (H)																											

Pay Rs

----- by cheque* (Dated initials of Disbursing Officer)

Received Rs. \$ () -----

-----, as per above memorandum, on account of this work.

(amount in vernacular)

Dated the 7th March, 20.....

Stamp

(Full signature of contractor)

£ Witness-----

Paid by me, vide cheque no.

dated

Overseer

(Dated initials of person actually making the payment)

** This figure should be tested to see that it agrees with the totals of items 6 and 7. ** If the net amount to be paid is less than Rs.1000 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alternation attested by dated initials. ± Here specify the net amount payable, vide item 7(c). § The payee's acknowledgment should be for the gross amount paid as per item 7 (i.e, a+b+c).£ Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.*

JTC FORM - 36

[See Rule 251(c)]

Running Account Bill B

(For Contractors & Suppliers. This form provides only 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 "sub-works" of estimate).	Rate		Amount.				Quantity executed since last certificate.	Remarks.
					#Up to date		#Since previous bill (Total for each subhead)			
1	2	3	4		5		6		7	8
			Rs	P.	Rs	P.	Rs	P.		
		Carried Over.....								

		Brought forward.....								
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.....										

JTC FORM - 36 (contd.)

II - Certificates and Signatures

The measurements were made byon 20.....

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) Subdivisional 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)
2. *Deduct*—Amount withheld

Figure for Works Abstract		(a) From previous bills as per last Running Account Bill	Rs	P	Rs	P
		(b) From this Bill				
Rs	P	3. Balance, i. e., "up to date payments [Item 1—2 (K)]± 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 ---- } (a) ledger in .....20..... -Ditto- in .....20..... -Ditto- in .....20.....	Rs	P		
		Total – 2+(b)5+(a) (G)				
		(b) { By recovery of amounts creditable to the other works or heads of accounts } (b) "Deposits" – Attachment as per orders of..... Munsif no..... of .....20..... (c) By cheque\$	Rs. p.			
		Total – 5(b)+(c) (H)				

JT C FORM 36 (contd.)

Pay Rs. ^Ø (.....)By Cheque

.....(Dated initials of Disbursing Officer)

Received Rs.* (.....) as per above memorandum, on account of this work.

(Amount in vernaculars)

Left hand thumb impression of

Stamp

Dated the20.....

^WWitness

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.

* *The full name of work as given in the estimate should be entered here except in the case of bills to "Stock" materials.*

** *The "purpose of supply "applicable to the case should be filled in and the rest scored out.*

If the outlay on the work is recorded by sub-heads, the total for each sub-heads should be shown in column 5 in against the total there should be an entry in column 6 also. In no other case should any entries be made in column 6.

¶ *This signature is necessary only when the officer who prepares the bill is not the officer who authorizes the payment. In such a case the two signatures are essentials.*

± *This figure should be tested to see that it agrees with total of items 4 and 5.*

§ *If the net amount to be paid is less than Rs.1000 and it can't be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.*

Ø *Here specify the net amount payable, vide item 5(c)*

✱ *The payee's acknowledgment should be for the gross amount paid as per item 5 (i.e. a+b+c).*

Ψ *Payments should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb impression.*

Ψ *Not required in case of bill of supplies.*

JTC FORM-37

[See Rule 251(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.....

Name of Division.....

Amount of contract -.....

Date of written order to commence work.....

Time-limit for completion.....

I - Account of Work

<ol style="list-style-type: none"> 1. Approximate value of work done up to date excluding the measured up additions and alterations. 2. Value of measured up additions and alterations up to date..... 3. Deduct—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. Deduct—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 *:..... <ul style="list-style-type: none"> (a) By recovery of amount creditable G to this work _____ _____ (b) By recovery of amounts creditable to other works or heads of account. _____ H } _____ (c) By cheque 	Rs.	P
---	-----	---

(contd.....)

JTC FORM-37 (contd.)

II - Account of "Secured" advances allowed on the security of materials brought to 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 made.		Up to date amount of advance.		Reference to Divisional Officer's written orders authorising the advance.	Reason for non-clearance of advance when outstanding more than three months
1	2	3	4	5	6	7	8	9	10			
			Rs.	p.			Rs.	p.	Rs.	p.		
Total amount outstanding as per this account							-----	(C)				
Deduct —Amount outstanding as per entry (C) of previous bill.							-----					
Net amount since previous bill (in word) (.....)							-----	(E)				

III - Certificates and Signatures.

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. conform 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 249 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 (contd..)

IV – Acquittance

§Received (Rs.....) Rupees.....only as an intermediate payment in connection with the contract referred to above.

Stamp

Full signature of contractor

£Witness

Cash

Paid by me by ----- no.dated20.....

Cheque

Dated initials of person
(actually making the payment)

- * *The total figures against item 8 should be tested to see that it agrees with the total of items 6 and 7.*
- ** *Entries relating to each description of materials should be posted in column 3. First enter the difference between the quantities in column 1 and 2. Then show below this entry the quantities, if any brought to site against which a further advance has been authorised, this entry being prefixed by the plus sign. Finally, strike the totals of two entries which represent the total quantity outstanding.*
- ∅ *Entries in Column 8 show the money values of the total quantities outstanding as per column 3.*
- # *Here specify the method employed for estimating the value of work.*
- * *These certificates must be signed by the divisional officer if the amount is more than Rs.5000 and in other cases by an officer of rank not below that of sub-divisional officer.*
- ψ *Here specify the net amount payable, vide item 8(c) of part I.*
- § *The payee's acknowledgement should be for the gross amount paid as per item 8(a-b-c) of account I*
- £ *Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb impression.*

JTC FORM-38

[See Rule 251(e)]

Final Bill-Lump Sump 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
Additional work.... <i>Deduct— Omission.....</i>	Rs.	Lump sum for each		Rs.	
Total value of work done up to date F					

J. T. C. FORM 38 (contd.)

II - Certificates and Signatures

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

1. Total value of work done up to date as per 'F' of Account I of this Bill.				Rs.	P
2. <i>Deduct</i> —					
(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..... dated .....20.....			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 allo demands on account of the contract.

(Amount in Vernacular)

Stamp

Signature of contractor

£Witness

Cash

Paid by me by ----- no.dated20.....

Cheque

Dated initials of person
(actually making the payment)

* This certificate must be signed by the Divisional Officer or any Officer empowered by the local Government to sign it.

** Here specify the net amount payable, vide item 3(c), Account III.

§ The payee's acknowledgment should be for the gross amount as per item (a+b+c) of Account III.

£ Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb impression.

T.C. FORM 38(A)
(See Rule 252)

HAND RECEIPT

(To be used as a simple form of voucher for all miscellaneous payments and advances for which none of the special forms 49, 50, 51, 52, 53 and 54 are suitable)

Name of work.....

Name of payee.....

Cash Book Voucher no. dated

(1) Pay by cash*

(2) Pay by Cheque*

(3) Paid by me*

RECEIVED from the sub- divisional Officer in charge sum of Rs.

Materials noted on reverse subdivision/officer in charge. Sum of Rs.Material noted on revise of the

Name of work** or purpose for which payment is made

vide pay bill (T.C. Form 33) for 19 Voucher no. for 19

(amount in vernacular)

Stamp

***Witness- Signature of payee

* The officer authorizing payment should initial and date pay order (1) or (2) as may be applicable to the case.

**The person actually making the payment should initial and date payment certificate (3)

*** in the case of works the accounts of which are kept by sub heads the amount chargeable to each sub head should be specified by the disbursing officer.

**** Payment should be attested by some known person when the payee acknowledgement is given by a mark seal or thumb impression.

T.C. FORM 38(A)
(See Rule 252)

HAND RECEIPT

(To be used as a simple form of voucher for all miscellaneous payments and advances for which none of the special forms 49, 50, 51, 52, 53 and 54 are suitable)

Name of work.....

Name of payee.....

Cash Book Voucher no. dated

(1) Pay by cash*

(2) Pay by Cheque*

(3) Paid by me*

RECEIVED from the sub- divisional Officer in charge sum of Rs.

Materials noted on reverse subdivision/officer in charge. Sum of Rs.Material noted on revise of the

Name of work** or purpose for which payment is made

vide pay bill (T.C. Form 33) for 19 Voucher no. for 19

(amount in vernacular)

Stamp

***Witness- Signature of payee

* The officer authorizing payment should initial and date pay order (1) or (2) as may be applicable to the case.

**The person actually making the payment should initial and date payment certificate (3)

*** in the case of works the accounts of which are kept by sub heads the amount chargeable to each sub head should be specified by the disbursing officer.

**** Payment should be attested by some known person when the payee acknowledgement is given by a mark seal or thumb impression.

JTC FORM -39

[See Rule 245 & 253]

ACCOUNT OF PETTY CONTRACTORS FOR THE MONTH OF20..... OF THE DIVISION.....

Name of Work ----- Account of Petty Contractors

Cash Book Voucher no.....

Name of contractor and reference to agreement	Items of work (grouped under "sub-heads" and "sub-works" of estimate)	Work Done								Payment Made				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)
		up to date						Deduct – value of work shown on previous bill	Net value of work since previous bill	To end of previous month								
		Reference to recorded measurements and date	Quantity.	Rate.	Unit.	Amount.	8**			9	Cash Book Voucher No. and date	Amount	This Month \$				Total	
1	2	3	4	5	6	7	8**	9	10	11	12	13	14	15	16	17	18	
*Final Translations		Book no.	Page no.	Date	Rs.	p	Rs	p	Rs	p	Rs	p	Rs	p	Rs	p		
Total Final Transaction carried over...															Total of Column 12 (in words) Rs.....			
*Intermediate		Brought Forward								Total intermediate transactions								

Transactions on open accounts									
						Total for accounts affected by the months transactions			C
						<i>Add :- Total for the open accounts not affected by this months transactions as per detailed on back.....</i>			A
						Grand Total			<i>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.</i>
						Date.....			
								B	

JTC FORM -39 (contd.)

Pay Rs. ----- in cash

..... Signature

..... Rank



Officer preparing the account

And Rs. () D

..... Signature

..... Rank



Officer authorising payment

By cheque

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.....

S.D.O.

#Signature of officer preparing the account

- * *Final and intermediate transaction should be arranged in two groups each being totalled 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 totalled in red ink.*
- § *Payment should be attested by some known person payee's acknowledgement is 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.*

JTC FORM-40

[See Rule 256]

Bill for Refund of Revenue

Major Head

DDO CODE

Sub Major head

TREASURY CODE.....

Minor head

BILL CODE.....

Sub head

District of **Refunds of Revenue**

Voucher no----- of -----
list of payment for-----20---

<i>Head of Account</i>			<i>Deduct-REFUNDS (Name of Revenue head)</i>						
In whose name credited	On what account received	Amount realised	Date of payment into Treasury	Amount in which included and head which credited	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	
		Rs.	p.				Rs.	p.	

- (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.*

Note: (2) or (3) to be struck out as required.

Magistrate or other officers

Received Payment

Claimant's signature

Pay Rupees(.....) only

Examined

Date

Treasury Accountant

Treasury Officer

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 up by the Treasury Officer of the Treasury where refund would be made.

For use in Accountant - General's Office

Admitted Rs.....

Objected to Rs.....

Reason of objection.....

Auditor

Accounts Officer

Sr. Accounts Officer

[Comments.—*The Register for Deposits are to be maintained in Form No. T.A. 20 and 21 (Article-64 Account Code Volume II).*

The Register is to be put up before the Collector of the District at least once in quarter to satisfy himself that the Register is kept according to prescribed Rules.

Individual items of receipts and payments in the Register of Deposits are to be initialled by the Treasury Officers. All payments are to be attested by the Treasury Officer in the Register. The Treasury Officer is required to see that no money is credited without the specific orders of the Court or other Competent Authority and also if the amount could be credited to some known head of account, it should not be credited to Deposits.

A lapsed deposit statement is to be submitted to the Accountant-General Jharkhand every year for all deposits remaining unclaimed for more than 3 years .

JTC FORM-41

[See Rule 261]

Grants-in-aid Bill

<u>For use at Treasury</u>	
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.

Name of Organisation/Institution.....

Received the sum of Rs. (.....) being the grants-in-aid for the period-----sanctioned by-----in his letter no.-----dated -----(copy enclosed).

Certified that the conditions for the grants-in-aid have been fulfilled.

Signature.....

Designation.....

Date.....

Countersigned for Rs.....

Signature.....

Date.....

Designation.....

For use in Treasury

Pay Rs.....

Examined.

Treasury Accountant.

Treasury Officer

Date.....

For use in Accountant - General's Office

Admitted Rs.....

Objected to Rs.....

Reason of objection.....

Auditor.

Accounts Officer.

Sr. Accounts Officer

JTC FORM -42

[See Rule 263]

Bill for Scholarships and Stipends

<u>For use at Treasury</u>	
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 Scholarships and Stipends tenable 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----- (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 overdrawal of amount due to the absence of student/students during the preceding quarter has been made in this bill where necessary.

Countersigned for Rs.....

Received Payment

Signature.....

Designation.....

Date.....

**Principal/Headmaster/Headmistress,
College/School**

Date.....

Pay to(Designation).....whose
specimen signature below is hereby attested

Signature of messenger.....

Signature of Drawing Officer.....

For use in Treasury

Pay Rs.....

Examined.

Treasury Accountant.

Treasury Officer

Date.....

For use in Accountant - General's Office

Admitted Rs.....

Objected to Rs.....

Reason of objection.....

Auditor

Accounts Officer

Sr. Accounts Officer

JTC FORM -43

[See Rule 268(a)]

Bill for *ad-interim* Payments

(u/s 33 of the adopted Bihar Land Reforms Act, 1950 ,)

<u>For use at Treasury</u>	
Token No.....	Date.....
TV No. & Date.....	

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

Bill

NO.....Dated 20..... District.....

Bill for *ad-interim* payments for the period (date)20..... to (date)20.....

Item number	Date of order with the name and designation of officer passing the order	<i>Ad-interim</i> case number with year.	Reference to item number in the.....		Name of proprietor or tenure-holder	Account of <i>ad-interim</i> payment in figures (vide details given on the reverse)		Remarks
			District wise list of the half year ending.	Advice list bearing number and date.		Rs.	p.	
1	2	3	4(a)	4(b)	5	6	7	7

(Total in words.....)

Received content

Please pay to..... Signature/thumb impression of the payee with date



(whose specimen signature is given below).

Countersigned for Rs.

Signature of the payee (in words)

Please pay to

whose signature or thumb-impression as given above

has been obtained in my presence.

Dated signature of the Messenger

Collector

Dated.....District.....

[The words in "()" are not necessary when bill is endorsed to Bank.]

Checked with advice list and noted .

Pay Rs.....(in figures as well as in words).

Date.....20... Station.....

Treasury Officer.

JTC FORM-43 (Contd....)

Details of amounts shown in column 6 above.

Date of vesting or notification	Amount of approximate Compensation		Rate per cent	Half-year for which due (the exact period should be stated when it is not a complete half-year)	Amount	
	Rs.	P			Rs.	P

Note: The Treasury officer should check arithmetically the correctness of the amount shown in column 6 with reference in the details given above.

Rs. p.

Appropriation for the current year

Expenditure including this bill.....

Balance of appropriation available.....

Certificates—

- (1) Certified that the amount claimed in the bill has been verified with the relevant records and found correct.
- (2) Certified that the bill is made over to the actual payee whose signature or thumb impression has been obtained in my presence and attested by me.

Collector

[For use in Audit office]

Admitted -----

Objected -----

Auditor

Accounts Officer

JTC FORM -44

[See Rule 268(d)]

Register of half-yearly ad-interim payment orders

Register of half-yearly *ad-interim* payment orders onTreasury, District.....

<i>Ad-Interim</i> payment case number with year.	Name of proprietor or tenure-holder	Amount of <i>ad- interim</i> payment.	Half-year ending to which the payment relates or the actual period where the claim is not for a complete half-year.	Number and date of the bill.	Treasury Voucher number and of payment.	Remarks
1	2	3	4	5	6	7
		Rs.	p.			

JTC FORM -45

[See Rule 277]

INTER-DEPARTMENTAL TRANSFERS

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

**Statement of Inter-Departmental Transfers/ Supplies made to
Department for the month of.....20.....**

Sl. No.	Invoice No. and Date	Department From Which Transferred / Supplied	Department & Officer To Whom Transferred/ Supplied	Description of Article/service Rendered	Aggregate recoverable cost		Total amount		Remarks
					Rs	p.	Rs.	p.	
1	2	3	4	5	6	7	8		
					Rs	p.	Rs.	p.	

"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:- When accepted invoices are not attached a note should be made in the remarks column as "accepted invoices not attached". Accepted invoices should be supplied as early as possible.

Forwarded to the Accountant-General, Jharkhand 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.

Signature

Date..... 20.....

Designation-

JTC FORM -46

[See Rule 284 (a)]

Pass Book or List of Cheques

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

Pass Book or List of Cheques cashed 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						No.	Book				
				Rs	P							Rs	P	

**Each entry should be initialled after comparison with the register of cheques paid.*

JTC FORM -47

[See Rule 284(a)]

**Schedule / Register of payments made to officers of the Public Works Department of cheques
from to20....**

Date of payment	Executive Engineer of--				Executive Engineer of--				Executive Engineer of--				Executive Engineer of--								Daily total carried to cash- Book
	Cheque Book no.				Cheque Book no.				Cheque Book no.				Cheque Book no.				Cheque Book no.				
	No. of cheque	Amount	Balance.	Initials of T.O	No. of cheque	Amount	Balance.	Initials of T.O	No. of cheque	Amount	Balance.	Initials of T.O	No. of cheque	Amount	Balance.	Initials of T.O	No. of cheque	Amount	Balance.	Initials of T.O	
	Rs. p.	Rs. p.			Rs. p.	Rs. p.			Rs. p.	Rs. p.			Rs. p.	Rs. p.			Rs. p.	Rs. p.			

JTC FORM -48

[See Rule 295]

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

Amount not distributed for want of particulars-----

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.

(b) Amount on account of debits raised through the Accountant-General, Jharkhand.

Balance available.....

Dated20.....

Secretary to the Governor of Jharkhand

JTC FORM -49

[See Rule 295]

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 Jharkhand for the month of.....20....

Month	Wages and allowances of household servants including cook, steward, house keeper, etc.	Temporary house hold servants, hurkuras, hot-water bearers, lascars and occasional servants engaged for State	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
	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs.p.	Rs. p.
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..			Amount drawn up to and including this month.....		
Expenditure during this month.....			Balance available.....		
Balance in hand on					

Memo No., dated..... 20.....

To the Accountant-General Jharkhand

Secretary to the Governor of Jharkhand

JTC FORM -50

[See Rule 298]

Bill for Loans and Advances

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

Bill for Motor vehicle/ House Building/ Marriage/ Computer Advances

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.....
2. No previous advance 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.....

JTC FORM -51

[See Rule 298 & 311(a)]

Miscellaneous Bill

<u>For use at Treasury</u>	
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.....
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

Sr. Accounts Officer

INSTRUCTIONS

This form should be used for final withdrawals from the General Provident Fund and for charges for which no other form has been prescribed.

Note:- Advances for traveling allowance and contingent charges should be drawn in travelling allowance and contingent bill forms respectively, and temporary advance from the General Provident Fund should be drawn on the pay bill forms.

JTC FORM -52

[See Rule 311(b)]

Schedule of Recoveries

Schedule of recoveries of advance during the month of
.....20.....

Full name and designation of the officer in block letters	Amount of advance drawn	No. and date of the T.V. including the name of district with the head of account in which the advance has been drawn.	Serial number of the present installment / total number of installments.	Amount of present installment 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.

JTC FORM -53

[See Rule 319(a)]

Deposit Repayment Order and Voucher

<u>For use at Treasury</u>	
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	Deposits		
Original number.	Date of Deposit	Name of Depositor	Amount originally deposited Rupees.
<p>In this space a translation of the receipt form into the current Indian language should be given.</p> <p>Examined and entered. Date.., Accountant,</p> <p style="text-align: right;">Treasury</p> <p>Pay (Rs.) Rupees.....</p> <p style="text-align: right;">Treasury Officer.</p> <p>Date..,.....</p>		<p>Received this.....day of 20.....the sum of Rupees.....being the amount Payable on account of the deposit described above.</p> <p>Claimant's Signature [Stamp to be affixed where necessary]</p> <p>Passed for payment to — Rs. (Rupees.....)</p> <p>Judge, Magistrate of or other Officer.</p> <p>Date.....</p>	

For use in Accountant-General's office.

Admitted-----

Objected.

Reasons.....

Auditor

Examiner

JTC FORM -54

[See Rule 324(a)&(b)]

Refund of Lapsed Deposit Application and Voucher

To

THE ACCOUNTANT GENERAL, Jharkhand

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.	

Signature

Judge, Magistrate or other Officer

Date 20.....

Reverse of JTC Form No. 54

Accountant General's Office No. dated

Sanctioned

Accountant General

Received payment

Receipt stamp

.....Claimant

Pay Rupees (.....) only.

Date

Examined

Accountant

Treasury Officer

Note -The signature of the claimant should be obtained on this form and the form should be returned as a voucher in support of the debit.

JTC FORM -55

[See Rule 356]

Schedule of General Provident Fund Deductions

(To be printed in buff or white paper)

Office of the------(Here state the designation of the Drawing Officer and station).

Deduction's made from the pay ofpayable on 1st Name of the Accounts Officer who maintains these Accounts.

(See Instruction 5)

G.P.F. Account No.	Name	Pay and / or leave salary this month.	Monthly subscription.	Refund of withdrawal Amount.	No. of Installment	Total Amount	Remarks
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.		Rs.	

Dated

**Signature and Designation of
Drawing Officer**

For use in the Audit Office.

Voucher Date of encashment

1. Certified that the nature, amount of individual deduction and the total shown in column 7 have been checked with reference to the bill.
2. Certified that the rates of pay as shown in column have been verified with the amounts actually drawn in the bill.

Dated.....

**Auditor
(Department Audit Section)**

Important Instructions

1. The account number should be arranged in serial order.
2. The guide letters as given by GPF Office should be invariably prefixed to the account numbers, e.g. BHR/IAS, BHR/IPS, BHR/ACS, BHR/BAS etc..
3. In the remarks columns give reasons for discontinuance of subscriptions such as
"Proceeded on Leave", "Transferred to office District",
"Quitted service", "Died" or "Discontinued" under, Rule 7(i)
4. In the remarks column, write description against every new name such as
"New Subscriber", "Came on transfer from District"
or "Resumed Subscription".
5. Separate schedules should be prepared in respect of persons whose accounts are kept by a different Provident Fund Office.
6. If interest is paid in advance mention it in the remarks column. Figures in columns 3, 4, 5 and 7 should be rounded in whole rupees.
7. The total of the schedule should be written both in figures and words.

JTC FORM -56

[See Rule 361c]

Form for Application for Final Withdrawal of Provident Fund Accumulations

<p>1. G.P.F. No.....</p> <p>2. Name of the subscriber with designation (in block letters).....</p> <p>3. Account no. (The correct number should, if possible, be verified from the statement furnished to the depositors by the accounts office from year to year).....</p> <p>4. (i) The actual date, forenoon or afternoon, of retirement death, dismissal, resignation, or discharge (cut the items not required).....</p> <p>(ii) In the case of dismissal—</p> <p>(a) Whether the subscriber has appealed or intends to appeal against the orders of dismissal.</p> <p>(b) If the appeal has been rejected, the date of its rejection.</p> <p>(c) If no appeal has been filed yet, the date on which the time-limit for filing an appeal will expire.</p> <p>(iii) In case of resignation, it should be stated whether the resignation has been accepted,</p> <p>(iv) In case of discharge, the reason for the same should be stated.</p> <p>5. Name of the Treasury where payment is desired,</p> <p>6. Was any withdrawal made within 12 months preceding the date of retirement, for payment of premium on life insurance policies? If so, the amounts and Treasury voucher numbers should be quoted.</p> <p>7. Was any advance from the Fund granted to the subscriber and drawn by him (or by the head of the office on his behalf) during the last 12 months? If so, full particulars of the advance should be quoted.</p> <p>8. Amount of the last Fund, deduction and no. and date of the Treasury voucher in which the deduction was made</p> <p>9. Has the subscriber elected, and been allowed to have his Provident Fund account kept on a sterling basis?</p> <p>10. If the answer to the last question be in the affirmative, is the subscriber going to reside after retirement in a country where the rupee is a legal tender?</p> <p>11. Is the subscriber on leave preparatory to retirement? If so, the date from which such leave commenced</p>	
--	--

Date.....

Subscriber.....

Signature of Head of the Office.....

Designation.....

[To be used in the Case of Non-Gazetted Government Servants only.]

MEMO. No....., dated the.....20.....

Accountant-General, Jharkhand[3(a)]

Forwarded to the -----

[3(b) and (4)] (Head of the Department)

no advance

2. I certify that ----- was granted to

an advance of Rs.

within 12 months preceding the date of his retirement

on(if granted within 12 months preceding the date of retirement).

Signature of the Head of Office

Designation

[For Both Gazetted and Non-Gazetted Government Servants.]

MEMO No.....Dated the.....20.....

Accountant-General, Jharkhand [2(b) and 3(b)]

Countersigned and forwarded to the -----

Secretary to Government.

no advance

2. I certify that ----- was granted to.....

an advance of Rs.

within 12 months preceding the date of his retirement

on(if granted within 12 months preceding the date of retirement)

Signature of Head of Department.

[To be used In the case of Gazetted Government Servants only.]

MEMO. No..... Dated the.....20.....

Forwarded to the Accountant-General, Jharkhand (through the Finance Department) [2 (d)].

no advance

2. I certify that ----- was granted by the Government to.....

an advance of Rs.

within 12 months preceding the date of his retirement

on(if granted within 12 months preceding the date of retirement).

3. The Provincial Government is satisfied that the subscriber intends to reside after retirement in a country where the rupee is not a legal tender.

(Paragraph 3 to be struck off where necessary.)

Note: The reference in brackets above, e. g. [2 (b)], refers to the appropriate instructions given on the first page of this form.

Secretary to Government,

Department.....

(General Instructions)

1. **Urgency:**-- The application should be treated as urgent by all concerned at all stages.
2. **Gazetted Government servants.**—(a) when the applicant for refund is the subscriber himself, and a gazetted Government servant, he should fill in all items in the form of application and send it on to the head of the department.
 - (b) The head of the department shall see that all the information required in the form of application have been supplied, complete the certificate on the forwarding memo, regarding the grant of an advance within 12 months preceding the date of the officer's retirement and, except in the cases mentioned in 2(c) below forward the application direct to the Accountant-General, Jharkhand.
 - (c) In the cases falling under any of the four categories (i) to (iv) below, the application should be forwarded to Government in the administrative department concerned, viz;—
 - (i) When the subscriber being a gazetted Government servant applied for any advance under rule 15 (3) of the Jharkhand General Provident Fund Rules within 12 months preceding the date of his retirement;
 - (ii) When the subscriber was governed by the Indian Civil Service Provident Fund Rules;
 - (iii) When the subscriber was governed by the General Provident Fund (Superior Civil Service) Rules; and
 - (iv) When the subscriber elected to join the sterling branch of the Provident Fund.

(d) The administrative department of Government shall in the cases of applications falling within category (iii) alone verify whether any advance was granted to the subscriber within 12 months preceding the date of his retirement and forward the application direct to the Accountant-General, Jharkhand, after completing the certificate in the forwarding memo. In other cases, i e., applications falling within categories.(i), (ii) and (iv) above, the administrative department shall first ascertain from the Finance Department what amount of advance, if any, was sanctioned to the Government servant by the Finance Department within 12 months preceding the date of his retirement, complete the certificate in the forwarding memo and forward the application to the Accountant-General *through the Finance Department* after noting "Consulted Unofficially" on the margin of the memo.

3. Non-gazetted Government servants.—

(a) When the applicant for refund is the subscriber himself and a non-gazetted Government servant, the head of the office in which the subscriber last worked, should fill in the form, complete the certificate in the forwarding memo, after verifying whether any advance was granted to the subscriber within 12 months preceding the date of his retirement and forward the application direct to the Accountant-General, Jharkhand except in the cases mentioned in 3 (b) below.

(b) When a subscriber had applied for an advance under Rule 15 (3)(a) of the Jharkhand General Provident Fund Rules within 21 months preceding the date of the retirement, the application should be forwarded to the head of the department who, after verifying the application and completing the certificate in the forwarding memo, will forward the application to the Accountant-General, Jharkhand.

(c) If the subscriber wants payment at a place other than that in which he last worked the application should be accompanied with three slips containing the specimen signature, left hand thumb and finger impressions, and personal marks of identification of the pay duly attested by the Head of the Office or by a Magistrate.

4. Payment after death of a subscriber:—If the final payment has been necessitated by the death of a subscriber (whether a gazetted or non-gazetted Government servant) the head of the office shall fill in items 1 to 8 of the application form, and forward it to the head of the department. *At the same time he should send a direct and immediate intimation of the death of the subscriber, together with his Provident Fund Account number, to the Accountant-General Jharkhand who will advise the head of the department what further action should be taken.*

Note: *When the subscriber is himself the head of an office and/or head of department, his successor in office should be treated as the head of office and/or head of department for the purpose of forwarding the application to the proper authorities.*

JTC FORM – 57

(See Appendix 8)

REGISTER OF WORKS ALLOTMENT RECEIVED

Serial No	Name of officer from whom allotment received	Date of receipt of Allotment order	Head of Account (Plan/Non plan)	Name of project/ Establishment	Amount of Works allotment					Designation & place of DDO	Name and place of Treasury.	No. & Date of Letter of Credit	Remarks
					Purchase	Wages/Works charged staff	Works Contingencies	Payment to Contractors	Other Expenditure				
1	2	3	4	5	6	7	8	9	10	11	12	13	14

JTC FORM – 58

[See Rule 98 and Appendix 8]

LETTER OF CREDIT (Works/Forest Deptt.)

Divisional Officer.....(Name of the Division).....

Letter of Credit No.....Dated.....20.....

The Treasury Officer

.....(Name of the Treasury)

I have to request that you will honour the cheques drawn by me to the extent as noted below:-

(I) Purchase (Rs.....) (Rupees))

(The amount for purchase will be the same as fixed by the Engineer-in-Chief/ Chief Engineer/ Conservator of Forest.)

(II) Wages/ Work-Charged Staff (Rs.....) (Rupees.....))

(III) Works Contingencies (Rs.....) (Rupees))

(IV) Payment to (Rs.....) (Rupees))

(V) Other Expenditures (Rs.....) (Rupees))

For the Project—

Under Head-.....

(Plan/Non-Plan).....(Financial Year.....)

Allotment received during—

& Up-to-date amount of Letter of Credit issued —

Allotment for the Project named above received—

Vide Engineer-in-Chief/Chief Engineer/ Conservator of Forest letter No.....date.....

This letter of credit will remain in force fromto

Signature and Designation of

Divisional Officer

JTC FORM - 59

[See Appendix 8]

REGISTER OF LETTERS OF CREDIT AND PROGRESSIVE EXPENDITURE

Name of Project -----

Head of Account -----(Plan/Non-Plan) -----

Allotment/Letters of Credit						Cheques passed for payments					
Allotment / Letter of Credit No. and date	Purchase	Payment of Wages/ work charged staff	Work Contingencies	Payment to Contractors	Other Expenditures	Date	Purchase	Payment of Wages/ work charged staff	Work Contingencies	Payment to Contractors	Other Expenditures
1	2	3	4	5	6	7	8	9	10	11	12

JTC FORM - 60

[See Appendix 8]

CHEQUE'S ALLOTMENT & DEDUCTION DETAILS

Major Head	PLAN/NON- PLAN
Sub Major Head	Treasury Code.....
Minor Head	DDO Code.....
Sub Head	Bank Code

- (i) Name of work -----
- (ii) Total allotment for the item -----
- (iii) Ex M.B. number and pages *(If applicable)* -----
- (iv) Expenditure including this cheque as per details shown below:—

By Credit to Stock	By Credit to Income Tax	By Credit to Royalty	By Credit to Security Deposit	By Credit to Sales Tax	By other Credit	By Cheque	Total	Balance
1	2	3	4	5	6	7	8	9

DIVISIONAL ACCOUNTANT

DIVISIONAL OFFICER.

JTC FORM - 61

[See Rule 307]

Departmental Advances 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

T.C. FORM 62
[See Rule 33(ii)]

Certificate to be furnished by the head of office or the local body applying for permission to imbed or place on iron safe or chest in a verandah or wall outside a treasury or sub- treasury.

CERTIFICATE

I, the undersigned.....(here enter name and designation) understand that the permission applied for to embed the safe belonging to in the verandah of the Treasury.....(is to be/has been) given solely at the request of and for the convenience of the..... and that the local Government do not accept any responsibility for the safe custody, either of the safe or of its contents or any liability for any loss either of the safe or its contents whether due to theft, robbery, fire or to any other cause what so ever.

(Signature and designation)

PLACE

Date

T.C. FORM 63
[See Rule 33(iv)]

CERTIFICATE

I, the undersigned....., District Officer of do hereby permit the imbedding of the iron(safe/chest) belonging to the in the(verandah/wall) of the (treasury/sub- treasury) on the express conditions that the local Government accept no responsibility for the safe custody either of the iron safe or of its contents or any liability for any loss either of the safe or of its contents whether due to theft, robbery, fire or to any other cause whatsoever.

It should be understood that the cost of embedding and of removal when necessary and also the cost of repairs to building due to removal should all be borne by the (the office or local body whose chest is embedded)

(Signature)

PLACE

Date

Concordance Table of rules with Old Treasury Code

		Old TC Rule	Narration	New Rule
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Section I	Short Title and Commencement	1	Short Title & Commencement	1
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Section III	Location of money standing in the public account	3	Location of money standing in the public account	3&4
Section IV	General System of Control over Treasury	4	About District treasury	5 & 6
		5	About Sub- treasury	D
		6	Accountant General may perform duties of treasury	D
Section V	Payment of revenue of the province into the Public Account	7	Compulsion of Payment of govt. revenue into the public account	39 & 40
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		9	Government Servant forbidden to deposit withdrawn money into bank account but allowed for Governor.	41
		10	Procedure to deposit money in public A/c	
Section VI	Custody of money standing in public account	11	Custody of money in Public A/C	D
Section VII	Withdrawal of money standing in public account	12	Definition of Withdrawal	D
		13	No money withdrawn without the permission of T.O or A.G	61
		14	A.G may permit for any purpose	61
		15	Details of purpose for which T.O may authorise withdrawal.	62
		16	Conditions under which T.O. may authorise the withdrawal.	63
		17	T.O has no general authority to make payment but authorized either by the rule or Authority in respect.	64-65
		18	T.O. shall decline the disputable claims.	66
		19	Payment except Leave-salary & pension be made in the district in which it arises.	67

		20	Leave salary of gazetted & non-gazetted government servants.	67
		21	Pension payable in India.	67
		22	No payment to Gazetted Officer until rates are intimated by A.G.	68
		23	No first pay in the district except newly appointed without supported by L.P.C.	69
		24	T.O. has to satisfy the A,G that the withdrawal is valid and actual payee received the withdrawal.	70
		25	T.O. has to obtain sufficient information about nature of payment and decline payment of vouchers not containing them.	71
		26	T.O. may correct arithmetical errors.	
		27	Provision to authorise Collectors to draw up to One lakh in a Financial Year in Emergency.	72
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		39	noting prescribed under these rules may impede or prejudice the functioning of the A.G.	D
		40	Finance department may not imposes upon the Bank any responsibility beyond the agreement.	D
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		42	Non-banking treasury- a/c section & cash section.	5
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		46	The Collector bound to satisfy himself by periodical inspection.	8(a)
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