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**PART V**  
**WITHDRAWAL FROM THE GOVERNMENT ACCOUNT**  
**SECTION I : GENERAL RULES**  
**Claims for withdrawals**

*Mode of withdrawal*

**105.** Save as otherwise specially provided in these rules, money may not be withdrawn from the Government Account except by presentation of bills.

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The purposes for which and the conditions under which money may be withdrawn by cheques are specified in this and subsequent parts.

**Explanation** - A bill is a statement of claims against the Government containing specification of 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.

A bill or a cheque becomes a voucher only when it is received and stamped "paid"

### *Presentation of claims*

**106.** Save as hereinafter provided, bills presented by a departmental officer, personal claims preferred by a Government Officer and all cheque tendered at the treasury or at an authorised office of disbursement shall be duly receipted for payment and stamped where necessary. Receipts, duly stamped where necessary, for all other payments made on bills shall be given at the time of payment

At places where the cash business of the Treasury is conducted by the Bank this rule shall apply subject to the provisions of Part VI.

**107.** Except as expressly provided in these rules, or as the Collector may arrange locally in special cases for particular classes of claims, no bill or cheque may be presented at a Sub-Treasury without being first submitted to and the payment directed by the Treasury Officer.

Provided that where under the provisions of these rules or under any special order of the Collector, a Sub- treasury is permitted to cash a certain class of bills or cheques without the orders of the Treasury Officer, the payment of such bills or cheque shall not, except under special arrangement and on particular occasions, be made at the District Treasury also.

**Note :** *Payments which have to be made at Sub-Treasuries may be arranged by obtaining cash orders or Reserve Bank drafts issued by the District Treasury in accordance with the provisions of these rules.*

**108.** When a person not in the Government employment claims payment for work done, service rendered articles supplied, such claims shall unless there are express orders of the Government to the contrary, be submitted through the head of the department or other responsible Government Officer under whose immediate order the service was done or the equivalent was given for which payment is demanded. The officer to whom such a claim is submitted, shall be responsible for completing the necessary formalities and for making the payment with due expedition. The payment may be made by the officer by any recognised mode of payment, that is, in cash, or by cheque where the system of payment by cheque is in vogue at the Treasury or by bank draft or postal money order at the request and expense of the payee concerned.

*Note: Payments to pensioner are governed by special rules prescribed in Section IV of this part.*

**109.** Government officers may make such payment as are authorised to be paid out of permanent advances or imprests which they are permitted to hold under orders of competent authority, subject to recoupment on presentation of bills.

**110.** The procedures to be observed by disbursing officers of the Public Works, Forest and other State Department and officials specified in Part VII in making withdrawals from the Government Account shall be regulated by the provisions of that Part.

### *Preperation and Form of Bills*

**111.** The following instructions with regard to the preparation and form of bills shall be observed:-

- (i) Printed forms of bills as prescribed under these rules or other departmental regulations should as far as possible be used. Bills for all debt-head items should be drawn in separate forms printed in red ink on white paper.
- (ii) If in any case, the use of a bill purely in Hindi or any regional language becomes unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee and the nature of the payment.

- (iii) All bills must be filled in and signed in ink; entries and signature with ball point pens are also permissible provided the same are clear and legible. The amount of each bill should, as far as whole rupees are concerned, be written in words as well as in figures. The fraction of a rupee may, however, be written in figures after the words stating the number of rupees, but in the event of there being no fraction of a rupee, the word 'only, must be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples; "Rupees twenty - six only", "rupees twenty five and 25 paise".
- (iv) All correction and alterations in the total of a bill whether made in words or figures should be attested by the full signature, with date, of the person signing the receipt as many times as such corrections and alterations, are made.

Erasures and over-writing-in any bill are absolutely forbidden and must be avoided; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction or any interpolation deemed necessary should be authenticated by the Drawing Officer setting his full signature with date against each.

- (v) The full accounts classification must be recorded on each bill by the Drawing Officer, the classification in the Budget being taken as a guide. 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
- (vi) Charges against two or more major heads should not be included in one bill but the Treasury Officer or any other disbursing officer will not take exception to a bill on this ground, unless the Items require different action in his office such as entry in different registers.

This does not apply to the allowances of a Government servant drawn with pay, as in such cases, the whole of the allowances, even if belonging to two more major, heads of accounts, should be drawn on a single bill if debitably wholly to the State Government.



- (vii) When bills are presented on account of charges incurred any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying bill must be duly certified by a gazetted Officer or by a responsible subordinate specially authorised in this behalf by the head of office.

This provision does not authorise a Treasury Officer or any other Disbursing Officer to refuse payment of a bill on the ground that the charge has not been sanctioned. The responsibility for incurring unsanctioned charges rests with the Drawing Officer.

- (viii) Dates of payment should, when possible, be noted by the payees in their acknowledgements in sub- vouchers, acquittance rolls, etc. if, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment is not possible for the dates payment to be noted by payee, the dates of actual payment should be noted. By disbursing officers on the document under their initials either separately for each payment or by groups as may be found convenient.

- (ix) When the Drawing Officer requires payment to be made through some other person or agency, he must specifically endorse an order or furnish such authorisation as may be necessary to pay to that specified person or agency.

**Note:** *The general position in regard to endorsements on bills is set out in rule 143.*

- (x) When payment is desired wholly or partly by a bank draft or by cheques in favour of another payee a formal application for the draft or cheque should accompany the bill and the manner in which the payment is desired should also be indicated in the drawer's receipt on the bill.

- (xi) When it is desired that either the whole or a part of the amount of a bill should be remitted to a person or persons by postal money order, the bill should be accompanied by a properly prepared money order form or forms, as the case may be. The amount of the money order as well the amount

of commission due thereon should be shown as deductions in the bill. The purpose of the money order must be briefly stated on the acknowledgement portion of the money order form in continuation of the entry "Received the sum specified on the reverse on .....", sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee.

*Note:- The provisions of this clause apply only to bills prepared by the treasury itself, when whole or a part of the amount of the bill is required to be remitted to a person or persons by postal money order.*

- (xii) The spaces left blank either in the money column or in the columns for particulars of the bill should invariably be covered by Oblique lines
- (xiii) A note to the effect that the amount of bill is below a specified amount expressed in whole rupees, which is slightly in excess of the total amount of the bill, should invariably be recorded in the body of the bill in red ink.

**112.** The forms prescribed for the preparation of bills relating to various classes of claims such as pay and allowances of Government servants, contingencies, pensions, etc., and the procedures to be observed in the presentation of such claims, are specified in the rules in Sections II to V of this Part.

### *Signature and counter signature on bills*

**113.** Unless the Government have expressly authorised it in the case of any specified office, no payment may be made on a bill or order signed by an Assistant instead of by the head of an office, although in the absence of the latter the Assistant may be in the habit of signing letter for him. Nor may any money be paid on a bill or order signed with a stamp. When the signature on the bill is given by a mark or seal or thumb/great toe impression, it shall be attested by some known persons. Signature in Indian characters other than Hindi must always transliterated

114. The head of an office may authorise any Gazetted Officer serving under him to sign a bill or order for him, communicating the name and specimen signature of the officer to the disbursing office concerned. 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.

115. Bills requiring previous countersignature shall not be presented at a disbursing office before such countersignature has been obtained.

116. Bills which under rule or order required to be pre-audited by the Accountant - General before disbursement shall not be presented to the Treasury Officer except through the Accountant General.

*Duplicate and copies of Bills. etc.*

117. (1) The instructions regarding issue of duplicate or copies of bill or other documents have been laid down in Meghalaya Financial Rules.

(2) In the case of a bill passed by the Drawing Officer/Controlling Officer for presentation at a Treasury but lost either before payment or before presentation at the Treasury, the Government officer, who draws the original, shall ascertain from the Treasury that payment has not been made on it before he issues a duplicate thereof. The duplicate copy if issued must bear distinctly on its face the word 'duplicate' written in red ink. That fact that duplicate bill has been issued shall be immediately communicated to the Treasury Officer with instructions to refuse payment on the original bill if presented.

*Note :- For the purpose of this rule, the Treasury Officer on receipt of a request from any Drawing/Controlling Officer shall, after due verification from his records, furnish a certificate in the following form :-*

"Certified that Bill No.....dated.....  
for Rs.....( Rupees .....)  
reported by .....(drawing officer) .....to have been drawn  
by him on .....

this Treasury in favour of.....has  
not. been paid, and will not be paid if presented hereafter".

(3) When any kind of bill is required to be prepared in duplicate or triplicate, only copy shall be signed or countersigned in full and the other copy or copies may be only. initialled. If the pre-audit by the Accountant General is required only the original copy shall be sent to that authority.

### *Stamps for receipt.*

**118.** Receipt for all sums exceeding Rs. 20 must be stamped under Section 3 read with item 53 of Schedule I of the Indian Stamp Act, 1899 (2 of 1899) unless they are exempt from stamp duty.

*Note 1: – The limit of Rs. 20 upto which a receipt is not required to be stamped should be applied to the net amount payable on a bill and not to the gross claim preferred therein.*

*Note 2: – Receipts for payments made outside India should be obtained from the payees and stamped in accordance with the local laws, if any, governing the stamping of such receipts.*

### *Cheques*

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

**120.** Subject as hereinafter provided in the rule, cheques shall be drawn on forms in cheque books supplied by the District Treasury to the Disbursing Officer concerned.

Cheque books required for use on the Bank shall also be obtained from the Treasury and not from the Bank.

**121.** The Treasury Officer shall supply a cheque book only on receipt of the printed requisition form which is inserted in cash book, towards the end and never more than one cheque book on a single requisition. The requisition must be signed by the officer authorized to draw on the treasury.

**122.** A separate cheque book shall be used for each treasury or sub-treasury. Cheque books obtained from a particular treasury shall not be drawn on other treasuries or sub-treasuries of other districts.

**123.** The Drawing Officer shall notify to the treasury upon which he draws the number of each cheque book which from time to time he brings into use and the number of cheques it contains. In the case of sub-treasuries, the advice shall ordinarily be sent through the District Treasury; but in cases of emergency, it may be sent direct to the Sub-Treasury Officer, a copy being forwarded simultaneously to the Treasury Officer.

**124.** Cheque books shall on receipt be carefully examined by the drawing officer who should count the number of forms contained in each and record a certificate of count on the fly-leaf.

**125.** Before a cheque book is brought into use, all the cheque forms in it shall be marked by a distinguishing letter. Cheques drawn by a Drawing Officer on a particular treasury shall be distinguished by a different letter from those drawn by his subordinate officers against his drawing account on that treasury and also from those drawn by himself on any other treasury or sub-treasury.

**126.** 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 cheques made over to the relieving officer.

**127.** In cases where withdrawal of funds by cheques is no longer necessary, all the cheque forms of cheque books, which remain partly or wholly unused, shall be cancelled by writing the word 'cancelled' prominently across each cheque form and counterfoil, without signature of the Drawing Officer, and thereafter returned to the Treasury Officer concerned who shall destroy them by incineration in the presence of the Collector after keeping a note of the fact in the relevant records of the Treasury under proper attestation.

**128.** The loss of a cheque book or a blank cheque form shall be notified promptly to the Treasury Officer with whom the Disbursing Officer concerned has a drawing account.

**129.** All cheques shall have written across them in words at right angles to the type a sum a little in excess of that for which they are drawn; thus “under rupees thirty only” will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30 and similarly, “under rupees eight hundred only” will mean that it is for less than Rs. 800 but not less than Rs. 700. The amount shall be written in the manner prescribed for bills in clause (iii) of Rule 111 and no abbreviation such as “eleven hundred” for “one thousand one hundred” is permissible.

*Note :- In drawing or cashing a cheque it should be remembered that a common form of fraud consists in altering the word “one” into “four” by prefixing on ‘f’, changing the ‘e’ into ‘r’, the figures being easily altered to correspond. The word ‘twenty’ written carelessly has also sometimes been changed into ‘seventy’. The drawer of a cheque in which these words occur should therefore so write them as to make the fraud impossible and Treasury Officer should examine the words and corresponding figures with special care and care should be taken to leave no space for interpolation.*

**130.** (1) Cheques drawn in favour of Government officers or departments for payments on account of inter-departmental or inter-Governmental dues shall be crossed and the words ‘for credit to Government Account – Not payable in Cash’ written between the lines.

(2) Cheques payable to officers of the Government to enable them to make disbursement of pay and allowances of staff, contingent expenditure, etc., on behalf of the Government, shall be issued in favour of the Government official concerned by designation, the word ‘only’ being added after the designation of the payee officer on the cheque. Such cheques shall not be crossed but shall bear the superscription “Not transferable”.

(3) (a) Subject to the provisions of sub-clause (b), all cheques in payment of personal claims of Government servants and pensioners shall invariably be to the ‘order’ of the payee.

(b) Cheques coming within the purview of sub-clause (a), if drawn on the Bank, shall be crossed with the superscription “A/c Payee only” wherever the amount exceeds Rs. 1,000. Such cheques for amounts not exceeding Rs. 1,000 shall also normally be crossed unless the payee specifically asks for ‘open’ cheque in which case it need not be crossed.

(4) In all other cases, cheques, if drawn on the bank, shall invariably be crossed with the superscription 'A/c Payee only' added between the lines of crossing. Where the payee is believed to have a banking account, further precaution shall be adopted, where possible, by crossing the cheque specially (instead of by the general crossing '..... and 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'. Such cheques for amount not exceeding Rs.1,000 may, however, be issued as 'open' cheques if so desired by the payee but only as 'order' cheques.

***Note 1:** Cheques drawn on a treasury should invariably be to the order of the payee and should not be crossed. In cases in which any such cheque has been crossed inadvertently such crossing will have no significance in making payment.*

***Note 2:** The procedure prescribed in this rule applies mutatis mutandis to Indian Postal Orders used for remittance of money on Government account.*

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

***Note 1:** Endorsements by duly constituted and authorised attorneys of cheques payable to the order of their principal may be acted upon by the Treasury Officer. It is however necessary that such powers of attorney should be followed.*

***Note 2:** In cases in which a cheque is presented not for cash payment but for transfer credit in the treasury accounts, the procedure prescribed in Rull 75 should be followed.*

**132.** As a general rule, cheques shall not be issued for sums less than Rs.10 unless this is permissible under the provisions of any law or rule having the force of law.

**133.** All corrections and alterations in a cheque shall be attested by the Drawing Officer by his full signature.

**134.** Cheques shall be payable at any time within two months after the month of issue.

If the currency of a cheque should expire owing to its not being presented at the Treasury within the period specified above, it may be received back by the drawer who should then destroy it and issue a new cheque in lieu of it. In the event of the non-return of the time barred cheque to the drawer, the drawer should, on expiry of the prescribed period of two months after the month of issue of the cheque, require the payee either to return the cheque or explain the causes for its non-return. If as a result of this enquiry, the cheque is reported as lost, the Treasury Officer drawn on should be required to furnish a nonpayment certificate with reference to Rule 137(1).

**135.** A Government officer authorised to draw cheques on sub-treasuries shall give notice to the Treasury Officer from time to time of the probable amount of his drawings on each sub-treasury in order that funds may be provided as far as possible.

**136.** When it is necessary to cancel a cheque, the cancelment 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. A cheque remaining unpaid for any cause for twelve months after the month of its issue should be cancelled in the above manner and its amount written back in the accounts.

**137.** (1) 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.....for  
Rs.....reported by the (the drawing officer) to  
have been drawn by him on this treasury in favour of .....has  
not been paid and will not be paid if presented hereafter".

(2) If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he sign and return the certificate taking note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the 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".

**Note:** *If the currency of a cheque expires on a Saturday the Treasury Officer shall also verify the list of cheques paid for the subsequent working any of the Bank before the Issue of non-payment certificate wherever necessary.*



(3) 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.

**138.** If a cheque is issued by the Government in payment, of any sum due by the Government and that cheque is honoured on presentation to the Government's bankers, payment shall be deemed to be made-

(i) If the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or

(ii) If it is posted to the payee in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.

***Note:** Cheques marked as payable on or after a specified date should not be charged to the accounts until the date on which they become payable. All such cheques should bear the superscription "Payable on or after....." specific date of payment to be indicated in the blank space. The superscription should invariably be affixed with a rubber stamp in bold letters just below the date of issue of the cheque. The contemplated due date of payment should preferably be written in red ink.*

**139.** The provisions of Rules 119, 122 to 130 and 132 to 134 as also of Rules 135 and 137 apply to cheques drawn on the Bank.

### *Letters of Credit, Assignments and other Orders for Payment.*

**140.** (1) Where under the provisions of these rules or under any special order of the Government, letter of credit or assignment (Form T.R.9) 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 the particular treasury on which the letter of credit or the assignment has been issued.

(2) 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 Treasury or the Bank or in a private account.

***Note :** Form T. R. 9 prescribes for letters of credit is a general form which may be modified by the Accountant General where necessary to meet the special requirement of any particular Drawing Officer.*

- 141.** (I) - At places where the cash business of the treasury is conducted by the Bank, any letter of credit or assignment issued on the treasury shall also be communicated to the Bank.

If the drawing officer, in whose favour a letter of credit or assignment has been issued, requires funds both at the headquarters and at a sub-treasury. The Treasury Officer shall provide the fund at the Sub-Treasury, advising the Bank of the amount to be placed at the credit of the Drawing Officer at the headquarters.

*Note:* Cheques issued against letters of credit or assignment may be encashed at the Bank direct, that is, without the intervention of the Treasury Officer.

- (2) A letter of credit or assignment shall lapse at the end of the financial year in which it is issued.

- 142.** (I) - Subject as hereafter provided, and in the absence of any distinct rule or order to the contrary, an order or authority issued by an Accountant General, whether in the form of letter, telegram encasement on bill, or otherwise, for payment to be made at a place outside the limit of his own jurisdiction, may not be communicated to the Treasury Officer or the Disbursing office concerned except through the Accountant General within whose jurisdiction the Treasury or the Disbursing Officer is situated.

*Note :* All payment to private parties which are payable at treasuries or sub – treasury under the jurisdiction of an Accountant General other than the one in whose books the charges are adjustable should, as far as practicable, be made direct by the Drawing Officers by means of drafts instead of requesting the Account Officers for arranging payments through the Accountant General concerned . A certificate to the effect that the payment has been made to the proper person and that the proper acknowledgement has been obtained and filled in his offices may be sent to the Accountant General by the Drawing Officer when the payment is made to private party.

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The refund of earnest money deposits in similar circumstances would be made by means of draft by Accountant General in whose books the deposits were finally adjusted. For this purpose, the departmental officer concerned in the repayment of the deposit should endorse the refund order in the original receipt granted by the Treasury Officer and sent it to the Accountant General.

### *Endorsement on Cheques, Bills etc.*

**143.** All cheques, bills, etc., preferable at a treasury for payments, being non-negotiable instruments, can be endorsed only once in favour of the specific party to whom the money is to be paid.

**Provided that -**

(1) When the endorsement is made on a cheque or a bill in favour of a banker, a second endorsement can be made by a banker in favour of a messenger or an agent for collection only;

(2) in the case of a contingent bill which has been endorsed in favour of a firm of suppliers, etc., under sub-rule (1) of Rule 227, the firm, etc, can re-endorse to its bankers or to a messenger for collection only, and the banker can in turn endorse it to a messenger or an agent for collection only ; thus in all three endorsements are permissible in such cases provided that of the three, one is to the payee's bankers and one is to a messenger or agent for collection only; and

(3) an agent may, notwithstanding anything contained in clauses (1) and (2), endorse it in favour of his messenger for the purpose of collecting the cheque or bill.

**Explanation-** In this rule, a 'banker' includes a Post Office Savings Bank and an 'agent' means any bank, including Post Office Savings Bank, acting as a collecting agency for and on behalf of the payee's banker.

***Note :*** *Cheques drawn directly on the Bank without the intervention of the Treasury Officer are negotiable instruments and are not subject to the provisions of this rule.*

### *Speciment Signature and other Safeguards*

**144.** Every Government Officer who is authorised to draw cheque or sign or countersign bills payable at a treasury shall send a specimen of signature of the Treasury Officer through some superior or other officer whose specimen signature is already with the treasury. When such officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the treasury officer concerned.

Specimen signatures when forwarded at a sheet of paper, other than the forwarding letter itself, must be duly attested by the officer signing the forwarding letter.

The procedure prescribed in this rule shall be observed mutatis mutandis by all Government officers who are authorised to draw upon the Bank or any other office of disbursement

**145.** The Accountant General will supply all Treasury Officers and other disbursing officers within his audit circle as also other Accountant Generals to whom he may issue authority for payment direct, with an attested copy of the specimen signature of all gazetted officer serving under him who are authorised to draw cheques or sign payment orders on bills or to issue letters of authority for payment to be made by such Treasury Officers, Disbursing Officers and Accountant General. Attested copies of specimen signature of such gazetted officers serving under him as are authorised to draw cheques or sign payment orders upon the Bank will, also be supplied by the Accountant General to the Bank.

When any change of office occurs among the gazetted officers aforesaid the fact will be intimated and attested copies of specimen signature of the relieving officers supplied to the Treasury Officers, Disbursing Officers and the Accountant Generals concerned as well as to the Bank.

**146.** All orders and authorities for payment issued from one Accountant General's office on another will be stamped with a special seal, which will remain in the personal custody of the officer signing them, and specimen impression of the seal duly attested will be supplied to all Accountant Generals concerned.

## *Payment of claims at the treasury*

### *Introductory*

TOP

**147.** The Procedures prescribed in Rules 148 to 172 are designed for the guidance of Treasury Officers in dealing with claims upon the Government that may be presented to them for disbursement. Special rules applicable to treasuries the cash business of which is conducted by the Bank are laid down in Part VI.

*Checks to be applied at treasury*

**148.** The bill, cheque or other document presented as a claim for money shall be received and examined by the Accountant and then laid before the Treasury Officer who, if the claim is admissible, the authority good, the signature and countersignature, where necessary, genuine and in order and the receipt a legal quittance, will sign the order for payment at the foot of the bill, taking care to adopt the precautions prescribed in clause (iii) of Rule III. Careful attention must also be given to the instruction contained in these rules regarding the completion of bills, cheques, etc., presented in support of claim against the Government.

**149.** (1) All corrections and alterations in an order of payment must be attested by the dated initials of the Treasury Officer.

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

**150.** Special care shall be taken that all bills, cheques, etc., passed for payment at the treasury are paid on the same day and that no payment is made except under the written pay order of the Treasury Officer.

**151.** (1) When a bill is presented by a person who is not the Drawing Officer himself or his duly authorised agent (banker), he shall be required to produce a letter in Form T. R. 53 authorising him to receive the payment. The signature of the messenger or his thumb impression, if illiterate, shall be taken on the bill as a proof that the messenger actually received the money on behalf of the Drawing Officer.

(2) In cases in which the endorsement on a bill is unauthorised, incomplete or otherwise irregular, the Treasury Officer shall refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

**152.** Special precautions must be taken by the Treasury Officer as regards all bills and documents showing signs of alteration and if such documents be frequently received from any office, the attention of the head of the office shall be formally drawn to the irregularity.

No document bearing an erasure can be accepted and. Payment on such document shall be refused by the Treasury Officer and a fresh document called for.

**153.** With regard to claims presented either on bills or on cheques, the signature of the Drawing Officer shall be compared carefully with his specimen signature received under Rule 144 before payment is ordered. In the case of payment 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 145.

*Note :* Specimen signatures received by the Treasury Officer should be carefully pasted in guard files which must be kept in the personal custody of the Treasury Officer.

**154.** A Treasury Officer shall check the arithmetical computation bills.

*Note :* When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, the Treasury Officer should not return such bills but should correct them and pay the corrected amount of the bill. Similarly where bills contain doubtful items which can easily be eliminated, the Treasury Officer should disallow the doubtful items and pay the remainder of the bill. In all cases, the corrections made and the reasons therefore should be intimated to the presenter of the bill and, if necessary, to the Accountant General (or the Treasury Officer in the case of payments made at a sub-treasury).

**155.** A Treasury Officer shall not undertake correspondence for Government servant or a private individual making a claim to any special allowance or concession but request the person concerned to address the Accountant General either direct or through his own official superior, as the case may be.

### *Payments to persons not in Government employment*

**156.** (1) When a person not in Government employ claims payment for work done, services rendered or articles supplied, the Treasury Officer shall subject as provided in Rule 108, require the submission of the claim by the head of the department or other responsible Government officer concerned.

(2) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service and also when the authority of the head of the department or responsible official is insufficient, an order from the Accountant General must be sought by furnishing that officer with any necessary particulars for obtaining the sanction of the Government should such be needed.

(3) In any event, if a bill be drawn by a person not in Government employment, the Treasury Officer shall take special precautions for satisfying himself of the identity of the applicant for payment.

(4) In all doubtful cases the Treasury Officer shall take the orders of the Collector who is expected to assume the responsibility of his position and exercise a proper amount of care and discretion in this matter. When this necessity occurs the Collector shall immediately report the fact to the Accountant General.

***Note:** 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 (1) an authorisation from the contractors in the form of a legally valid document such as a power of attorney or transfer deed, conferring authority on the bank to receive payment, and (2) the contractor's own acceptance of the correctness of the amount 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 of 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.*

Nothing herein contained should operate to Create in favour of the bank any right or equity *vis-a-vis* the Government.

**157.** The Treasury Officer shall furnish to the Commissioner of Taxes quarterly statements of individual payments of Rs. 250 and above made by him to non - officials either on behalf of the Government or any local authority on account of fees, commission, bonus and remuneration of any kind, indicating the names and addresses of the payees together with the amounts paid. The monetary limit in case of payments to contractors etc., shall however be Rs. 1,000 for each payment.

### *Cheques and letters of credit.*

**TOP**

**158.** Stock of cheque books required for supply to the Drawing Officers under Rule 120 shall be kept by the Treasury Officer, supplies being obtained periodically from the Printing and Stationery Department. Cheque books shall on receipt be examined carefully and the number of forms 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 see that they are acknowledged by the latter promptly.

**159.** When a cheque is presented, special care shall be taken to ascertain by examination of its printed number that is really was taken from the book notified under Rule 123 as in use by the Drawing Officer who has signed it. The provisions of Rules 129 to 134 shall be specially borne in mind.

**160.** If the payee is unknown at the Treasury, the Treasury Officer shall make such enquiries as he thinks necessary and shall specially consider the date, serial. Number and amount of the cheque as well as handwriting, and if Suspicions arise he may defer payment until he has referred the matter to the Drawing Officer.

**161.** Pass book, sent to the Treasury to be written up shall ordinarily be returned to the Drawing Officer on the same day.

*Note : At places where pass books, maintain by Drawing Officers are required to be completed by the Bank and the number of entries to be made is large, Bank may furnish pen carbon copies of the payment scrolls containing full details of the paid cheques duly attested by an authorised official. In such cases, the number of the first cheque pay may be written in full in the Scroll and thereafter only the last three digits of the numbers of the subsequent cheques in the same series may be recorded. In cases where pen carbon copies of the payment scrolls are furnished, the daily total of the cheque paid may only be indicated in the relative pass books which should, be written up once a month.*

**162.** In the 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 sub - rule (2) of Rule 137 shall be carefully observed with a view to preventing the payment of the cheque in question.

**163.** (1) 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 either in the appropriate register of payments or on the reverse of the letter of credit or assignment itself.

(2) The Treasury Officer must bear in mind that the letter of credit or assignment shows the maximum amount he has authority to pay or the departmental officer credited has authority to ask for and that any further payment is made at the Treasury Officer's own risk; the progressive total of his payment must, therefore, be so recorded that there can be no risk of overpayment.

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*Note : The instructions in this rule do not apply to letters of credit opened at Bank Treasuries.*



*Disbursement of Claims and Record of Payment.*

- 164.** (1) After a cheque or bill has been completely entered in the accounts, and the order to pay signed by the Treasury Officer, it shall be passed on to the Treasurer's department, when the Treasurer shall make the payment and enter it in his cash book. The Treasurer shall stamp the document 'paid' and retain it for delivery to the Accounts department.
- (2) The Treasury Officer shall take special. Precautions to see that receipts stamps are so defaced that they cannot be used against an offer no temptation to the abstraction of the vouchers for the sake of stamps on them. It must be borne in mind that several cases of loss of vouchers have occurred owing to neglect of this precaution.

*Note 1: Any deduction made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Treasury Officer to be given to the presenter.*

*Note 2: When a payment is made by transfer, that is by entry of The amount in the accounts as received under some head of receipt, no payment of cash takes place and the item should not find a place in the Treasurer's cash book nor should the voucher be stamped 'paid' by him. When the entries in the accounts are complete, such a voucher should be stamped by the Accountant 'Paid' by transfer.*

*Payment by Postal Money Order.*

**165.** In case in which money due by the Government is paid by Postal Money Order, the cost of remittance shall, in the absence of any special rule or order to the contrary, be borne by the payee.

**166.** (1) When the whole or a part of the amount of a bill is required to be remitted by a Treasury Officer to a person or persons by Postal Money Order, he shall, if the bill is in order, pass it for the net amount after deduction of the amount to be remitted and the commission due therein credit the deductions by transfer to the Post Office and send the money order form or forms to the

Post Office, with a certificate to the effect that the amount of the money order with the commission due which must be specified in the certificate, has been credited to the Post Office by book Transfer. The words adjusted by book transfer' shall invariably be written in red ink across the money order form. The Treasury Officer shall also see that the purpose of the money order is stated in the acknowledgement portion of the money order form as required by clause (xi) of Rule 111.

(2) On obtaining the money order receipt the Treasury Officer shall check it with the amount" deducted from the bill.

### *Payment at Sub – Treasuries*

**167.** Subject as provided in Rule 107, the procedure in regard to payment of claims at district treasuries is generally applicable to those at sub-treasuries also.

### *Cash Orders on Sub – Treasuries*

**168.** In cases in which remittance cannot be effected by means of Bank drafts under the provisions of Part XII, a Treasury Officer may issue an order in Form T. R. 10 upon any sub-treasury within the district for payment of cash :-

- (i) in payment or part payment of pay bills of any district establishment, part of which is employed in the interior of the district;
- (ii) in payment of contingent expenditure drawn on a bill presented by an office located at the headquarters of the district;
- (iii) in special cases in lieu of cash received at the district treasury;
- (iv) in other cases authorise by these rules or by the Collector

**169.** When a cash order is issued, the Treasury Officer shall assign a serial number to the order and enter the amount and other particulars in the appropriate register prescribed in the Account Code, Volume II. An advice in Form T.R. 11 shall then be sent by first post to the sub-treasury drawn upon and the cash order handed to the person tendering the money or the bill against which the order is issued.

**170.** On receipt of the advice of a cash order from the Treasury Officer, the Sub-Treasury Officer shall immediately enter the particulars in register in Form T.R. 12 and when a cash order is presented, the advice register must be consulted before payment; the cash order with the receipt endorsed will be the voucher for the payment~ which must be noted at the time in the advice register.

*Note: The adjustment of the cash order will be watched at the Treasury in accordance with the directions contained in the Account Code, Volume II.*

**171.** (1) Cash orders outstanding for more than three months be held as lapsed and should be stopped, the charges they represent being cancelled and adjusted by the Accountant General. The fact must be noted in the relevant registers kept in the treasury and the Sub-treasury.

*Note: A statement of lapsed cash orders will be submitted by the Treasury Officer to the Accountant General in accordance with the directions contained in the Account Code, Volume II.*

(2) If payment is subsequently claimed, the claimant shall be required to forward the lapsed cash order to the Treasury Officer who will arranged for the payment or issue a fresh order, a note being made against the entry concerned in the appropriate register so as to prevent a second payment .

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**172.** If, for special reason, a sub-treasury is, in any case authorised by the Collector to issue cash orders on the district treasury or any other sub-treasury in the same district, the procedure shall be the same as that prescribed for orders issued by the district treasury.

## ***Responsibility for Moneys Withdrawn***

### ***Vouchers for Payment***

**173.** Subject as hereinafter provided in this rule, a Government officer 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 in whose behalf the claim is put forward, The acknowledgement shall be taken at the time of payment.

**Note-1:** *As adjustment bills for 'Nil' amount involve no payment, it is not necessary to insist upon any acknowledgement of payment in respect of such bills.*

**Note-2:** *A single receipt, stamped where necessary, given by a payee in acknowledgement of several payments or a lump sum payment, either in cash or by cheque, made to him one occasion, shall constitute a valid quittance and the disbursing officer, in such cases, should give cross reference on all vouchers to which the receipt relates*

**174.** In all cases in which it is not possible or expedient to support a payment by a voucher or by the payee's receipt, a certificate of payment of duly signed by the disbursing officer and countersigned by his superior officer together with a memorandum explaining the circumstances, should invariably be placed on record and submitted to the Accountant General where necessary. Full particulars of the claims should invariably be set forth; and where this necessitates the use of regular bill form, the certificate itself may be recorded thereon.

**Note-1:** *In the case of articles received by value payable posts the value payable cover together with the invoice or bill showing the details of the items- paid for, may be accepted as a 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 also covers charges for the money order commission.*

**Note-2:** *A certified copy, marked 'duplicate' of a receipted voucher may be retained by the disbursing officer, should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give duplicate acknowledgement of the payment.*

**175.** The provisions of Rules 111 and 118 regarding the provision of bills and giving of stamped receipt shall be carefully observed in regard to claims presented at a departmental office or disbursement.

*Note : Cash memoranda which do not contain an acknowledgement of a receipt of money from persons named therein are not receipts within the meaning of Section 2 (23) of the Indian Stamp Act, 1899 (2 of 1899). Further, a mere writing of the purchasers, name and Address on a cash memorandum for delivery purposes does not transform it into an acknowledgement to the purchaser that the money has been paid. Cash memoranda will not therefore, be regarded as sub-vouchers in audit unless they contain an acknowledgement of the receipt of money from the person named therein (with stamps affixed when the amount exceeds Rs.20), or, in cases where this is not practicable, they are stamped 'paid' and initialed by the drawing and disbursing officer.*

The cash memoranda submitted in support of the claims for reimbursement of the cost of special medicines purchased from the market under the Medical Attendance Rules need not, however, be stamped or bear the supplier's acknowledgement.

**176.** 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 by hand and in ink.

**177.** All paid vouchers must be stamped 'Paid' or so cancelled that they cannot be used a second time. Stamped affixed to vouchers must also be cancelled so they may not be used again

**178.** 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 documents till they are destroyed under the orders of competent authority.

**179.** All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

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The provisions of Rule 221 with regard to cancellation and destruction of sub-vouchers relating to contingent expenditure shall apply generally to sub-vouchers in respect of other classes of payments, unless they are governed by special departmental regulations or orders of the Government to the contrary.

### *Audit Objections and Recoveries.*

**180.** Every Government servant must attend promptly to all objections and orders communicated to him by the Accountant General.

**181.** When an Accountant General disallows a payment as unauthorised, the disbursing officer is bound not only to cover the amount disallow Without listening to any objection or protest but to refuse to pay it in future till the Accountant General authorises the payment to be resumed; that no warning slip has been received by the Government servant against whom the retrenchment has been ordered or, that being received, it has been answered, are facts with which the disbursing officer shall have no concern.

**Note –1:** *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.*

**Note–2:** *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 simply and promptly to carry out the orders he has received and to leave to person, aggrieved to refer the case to the proper authority*

**Note–3:** *Representations and protest against retrenchments ordered, by the Accountant General may not ordinarily be considered by the administrative authorities if submitted later than three months from/after the date of receipt of the intimation by the aggrieved Government servant. This provision does not remove from the disbursing - officer the duty of enforcing immediately the recovery of a retrenchment ordered under this rule.*

**Note–4:** *While a Government Servant is under suspension and is in receipt of subsistence grant, the retrenchment order in respect of any over payment caused to him in the past shall be issued by the Accountant General in consultation with the authority competent to place the Government servant under suspension, The aforesaid administrative authority will exercise, discretion whether recovery could be held wholly in abeyance or it should be affected at full or reduced rates depending on the circumstances of each such case.*

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**182.** Recoveries may not ordinarily be made at a rate exceeding one third of pay unless the Government servant affected has (a) in receiving or drawing the excess acted contrary to orders or without due justification or (b) taken an advance for a specific purpose, not utilised it for the purpose (for which the advance was sanctioned) within the prescribed period, and failed to refund the outstanding amount within the stipulated date.

**183.** A register shall be maintained at the treasury and every other disbursing office for recording all retrenchments ordered by the Accountant General. Separate columns shall be provided to show the name and office of the person from whom the recovery is to be effected, the nature and amount of the over payment has been adjusted.

## **SECTION II PERSONAL CLAIMS OF GOVERNMENT SERVANT**

### **From and preparation of bill**

**184.** (1) Bills for pay, fixed allowances (including permanent travelling allowance, conveyance) and leave salary shall be prepared in Form T.R. 15 Bills for travelling allowance; other than permanent or fixed allowances, shall be presented in Form T/R: 18

(2) In the case of Gazetted Officer, a separate bill should be prepared in Form No. T. R. 13 for each category of posts showing permanent and temporary posts in two separate parts of the bill; the sanctioned strength of the permanent posts should be indicated at the top of the relevant part, whereas in the case of temporary posts the number and date of the sanction letter shall be indicated. In cases where sanctions for continuance of posts have been applied for, the drawing and disbursing officer shall indicate this in the bill and draw pay and allowances at earlier rates.

(3) In the case of non-gazetted staff, the establishment shall be distributed into such sections as may be fixed by the head of office of the establishments concerned.

Parts of an establishment under the same officer which appertain to different major heads shall be regarded as distinct establishments (*e. g.*, a District Officer's establishment shall be treated as distinct and separate from his land revenue establishment.)

A single bill in Form No.15 shall be prepared in three parts for permanent and temporary establishments for whom no service books are maintained, the instructions printed on the form being carefully observed. The various sections comprising the establishment shall be shown separately, the description of each

section as well as the sanctioned number of posts included therein being prominently written in red ink at the top. Except as provided in sub-rule (5) of this rule the name of every substantive and 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 either against the name of the Government servant in the body of the bill or in a note ,at the bottom of the page .

(4) The entries in all the money columns of the bill shall be totaled separately under each section/part and the totals written in red ink. The totals must be checked by the drawing officer himself or by some responsible persons other than the persons preparing the bill.

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

(5) Names of non - gazetted Government servants of the following categories shall be omitted from pay bill:-

All head constables and constables.

The Government, may, in consultation with the Comptroller and Auditor General, extend the provisions of this rule to other specified classes of establishments where entry of names in the pay bills is not essential for audit purposes.

Provided that in all such cases a certificate in the following form shall be endorsed on the bill:

“Certified that all persons whose names are omitted from, but whose pay has been drawn in, this bill have actually been employed during the month, that full details of the emoluments drawn for them working up to the total included



in this bill have been duly shown in the Pay Bill Register and that the emoluments, drawn are according to the relevant rules and orders"

The claim of Government servants whose names are omitted under the provisions of this rule shall not be lumped together and entered as a single item in the bills but the bill must show separately the numbers on different rates of pay or with different designations.

*Note: A Pay Bill Register in Form T. R.57 and on abstract of Pay Bill in Form T. R. 58 shall be maintained, the former being in the form of a ledger for recording the dues payable and deductions made in respect of each claim for pay and allowances of a Government servant and the latter being an abstract of pay and allowances bills presented at treasury. No office copy of a regular monthly pay and allowances bill need be maintained.*

### *Absentee statement*

**185.** (1) The monthly bill shall be supported by an absentee statement in Form T. R. 16 if a Government servant, other than that belonging to any of the categories covered by sub-rule (5) of Rule 184 was absent during the month either on special duty or suspension, or with or without leave other than casual leave, or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it.

(2) In the case of amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements shall be separately furnished by the controlling authority within a period fixed by the Accounts Officer. No separate absentee statement need be furnished by the drawer of the bill along with the monthly pay bills, but in cases in which the power to sanction leave and officiating arrangements within the office has been delegated to the heads of offices, the requisite absentee statement shall be furnished by them along with the pay bill and such vacancies and arrangements shall not be included in the consolidated absentee statement to be furnished by the controlling authority.

*Note: In the case of amalgamated establishments on time scale of pay the arrangement made by heads of the offices should be reported to the controlling authority for inclusion in the consolidated absentee statement*

### *Increment Certificate*

**186.** (1) To the first bill in which a periodical increment is drawn for a Government servant, a certificate in Form T R 17 shall be appended. In the case of Government servants whose names are omitted from pay bills under sub rule (5) of Rule 184 such certificates need not be attached to the pay bills but should be made available for test check during local audit.

(2) Of the two alternative certificates printed in Form T. R. 17, the former may be used in any case in which the increment becomes due to Government servant concerned for having been incumbent of the post specified for the prescribed term counting from the date of the last increment or of appointment to the post, excluding periods of absence from duty not counting for increment and absence on extraordinary leave, etc., and if he has held post in an officiating capacity, or if the post held by him substantively was a temporary post, kinds of leave which are shown in the tabular portion of the certificate.

In all other cases, the second alternative form shall be used and it will be supported by an explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed.

(3) When increment claimed operates to carry a Government servant over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant concerned is fit to cross the bar.

**187.** Claims for house rent or any other fixed allowance shall be supported by such certificates as maybe prescribed by Government from time to time

## **DEDUCTION FROM BILLS**

### *Fund Deductions*

**188.** The duty of noting the proper deduction to be made from pay bills on account of provident and other funds shall devolve on the drawer of the bill but no discretion is allowed in carrying out any order received from the Accounts Officer to make any particular deduction. The procedure to be followed in making such deductions is laid down in Part VIII.

## *Income Tax Deductions*

**189.** 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 (43 of 1961) as amended from time to time and the rules and orders issued thereunder.

### *Recoveries ordered by Accounts Officers*

**190.** Deductions on account of sums disallowed from pay bills shall be made strictly in accordance with the instructions issued by the Accounts Officer. The recovery of a sum disallowed from a pay bill may be made from the next pay bill. A sum disallowed from a travelling allowance bill may be recovered from the next payment of travelling allowance, or in cash or from the next pay bill of the Government servant concerned does not, within a month, present any other travelling allowance bill.

### **First Payment of Pay, Allowance, etc**

**191.** When the name of a Government servant appears for the first time in a pay bill, the bill shall be supported by a Last Pay Certificate in the form prescribed for the purpose; if the Government servant did not previously hold any post under the Government or is re-employed after resignation or for-feiture of past service, a certificate by the drawing and disbursing officer to the effect that the medical certificate of fitness in the prescribe form has been obtained in respect of the Government servant must accompany the bill in conformity with and if so required by any rule or order governing the conditions of the service to which he belongs.

Where the competent authority under any rule or order authorises the drawal of pay and allowances of a newly appointed Government servant for a period not exceeding two months without a medical certificate of fitness, a certificate to this effect shall be furnished in the first pay bill.

If a pensionner is re-employed, the fact shall be stated in the bill.

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**Note :** *The form of the last pay certificate prescribed and the detailed instructions issued for its preparation are reproduced in Appendix 1.*

**192.** 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 the Government servant concerned.

### **Place of Payment**

**193** (1) Save as herein under provided, and subject to any special procedure that may be prescribed by departmental regulations, bills for pay and allowances or leaves salary are ordinarily payable only where the drawing and disbursing officer who draws the claims is stationed.

*Note : In cases where a Government servant is on tour and payment has to be made to him at the station where he is on tour, the drawing officer shall remit the amount to him by Bank draft at par or Postal Money Order, the charges involved in sending the Bank draft by registered post or remitting the due; by money order shall be to office contingencies.*

(2) Nothing contained in this rule shall have the effect of withdrawing any concession that has been or may be allowed by the Government to individual Government or class of Government servant for drawing a part of their pay at places other than their headquarters.

**194.** In cases 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 headquarters or at the place in which the pay in respect of the new post is drawn.

**195.** If pay, allowances, or leave salary be due in India to a Government servant absent out of India, he must make his own arrangements to receive it in India.

### **Payment of Pay, Leave Salary, etc., through Agents**

**196.** (1) Save as hereinafter provided, pay and allowances or leave salary may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government or of the Comptroller and Auditor-General. The Government servant may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account, but there can be no endorsement

on the bill to pay to any such person; and in such a case, the Government accept no responsibility in respect of money, cheque or draft that may be handed over to the messenger.

- (2) (a) Pay and allowances and leave salary of a Government servant, who is unable to present himself in person to receive payment may be paid to a banker or agent duly authorised by him to receive the money and give a legal quittance provided that the banker or the agent holds a legally valid power of attorney to act in his behalf. In the absence of such a power of attorney, the Government servant desiring to receive payment through a banker or agent must furnish the latter with a legal quittance for the money claimed, signed by himself, which will have to be surrendered to the disbursing officer, with a latter of authority for the payment to made. The banker or the agent must also furnish formal receipt, which need not be stamped to show that the money has been actually received by him)

*Note: Notwithstanding anything contained in this clause, the Government may in special circumstances authorise payment of such part of a claim of a Government servant to be made to a person and to the extent as may specifically be so asked for in writing in this behalf by the Government servant concerned. In such case, the receipt given by the person so authorise to receive the sum specified shall constitute a valid quittance for the amount paid to him, and a receipt for the balance only, if any when paid shall be obtained from the Government servant concerned.*

- (b) The Government servant or a single person cannot be constituted as an agent for the purpose of this rule, except when he holds a legally valid power of attorney to act for the Government servant concerned.

- 197.** (1) Government servants may make arrangements with their agents to draw their leave salary, vacation pay, etc., granting suitable powers of attorney to enable them to do so, the agents in their turn giving the Government a bond of idemnity as a security against any loss in the case of overpayment.

*Note: A register of a power of attorney should be maintained by the disbursing officer in the form prescribed in the Government securities manual and all cases in which the power of attorney has been should be recorded therein.*

- (2) The bond of indemnity which must be stamped may be in the following form in the case of a firm or a bank.

"In consideration of our being permitted to draw pay/ leave/salary pension of \_\_\_\_\_ during his absence from \_\_\_\_\_ to \_\_\_\_\_ we hereby undertake to refund to the Government, on demand and without demur, any over payment that may be made to us as his agent. In this respect the decision of the Government shall be final and binding on us".

It must be seen that the person signing the bond has authority to bind the firm or the bank.

- 198.** (1) It is not necessary for a separate bond to be entered into for each individual. Such banks as are included in the Second Schedule, to the Reserved Bank of India Act, 1934 may be allowed to execute a general bond in Form 7 of the Meghalaya Financial Rules to cover the pay, leave salary, etc., of their constituents in general.

**Exception** – State Co-operative banks, State owned/controlled banks, which are not included in the Second Schedule to the Reserved Banks of India Act, 1834, may be allowed by the Government, in consultation with the Reserved Banks, to execute a general bond of indemnity under this rule, provided such bank undertake commercial banking and their financial position is considered satisfactory.

(2) Separate bonds must be executed for payment relating to or for persons whose salaries or pensions are debitable to the State Government and these debitable to Central Government. The applications for such bonds will be dealt with by the Government (Central or State) concerned.

(3) Nothing contained in this rule shall affect the validity of bonds duly executed and continuing in force from dates prior to 1st April, 1937 unless in any particular case the Government issue orders to the contrary.

### *Leave Salary*

- 199.** (1) Subject to any special orders Issued by the Government in this behalf or to any special procedure that may be prescribed by departmental regulations, the leave salary of a Government servant shall be drawn from the treasury or office of disbursement from which his pay was being drawn immediately before proceeding on leave, Normally the Government servant must make his own arrangements

for getting his leave salary remitted to him. However, if a Government servant on earned leave exceeding one month specially requests for the remittance of his net dues by means of demand draft, the drawing and disbursing officer concerned shall arrange for the remittance in accordance with the provisions of Note below Rule 193 (1). In case where a period of leave is followed by transfer, any portion of leave salary which was not drawn at the old station may be drawn at the treasury or office of disbursement from which the pay in respect of the new post is drawn.

*Note: When a Class IV Government servant proceeds on leave for a period exceeding one month, the net leave salary due to him shall, on his express request, be remitted to him by the drawing and disbursing office by postal money order at Government expense.*

(2) When leave salary is drawn for a Government servant other than that belonging to any of the categories covered in sub-rule (5) of Rule 184, the Bill in which it is first drawn shall be accompanied by a certificate by the drawing officer, showing the calculations of the amount of the leave salary drawn or quoting the rule or order under which the leave salary is based on actual pay. If the calculation is based on pay drawn outside the Government servant's substantive section or office, a reference to the bills in, or the office from, which such pay was drawn shall be given in the certificate.

(3) A Government servant who is granted cash equivalent of leave salary under Rule 98 of the fundamental Rules shall be paid in lump-sum, the amount equivalent to the pay and allowances drawn immediately before retirement (excluding) compensatory allowance/and House Rent Allowance for the period of unavailed earned leave as admissible as one time settlement.

(4) Whenever leave salary is drawn in respect of a Government servant who has served under another Government department which is treated as separate unit for purposes of allocation of leave salary, a detailed statement showing the allocation of such leave salary shall be prepared and attached to the bill in which the leave salary is first drawn.

### *Overtime Allowance*

**200.** Subject to any general or special orders issued by the Government in this behalf, every bill for overtime allowance shall contain a certificate of the head of the office to the following effect :-

“Certified that-

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

**Note:** In cases in which overtime is paid out of fees recovered from private parties and credited in the Government Account, the drawing officer should certify on the bill that the prescribed fees have been realised and credited into the treasury.

### *Arrear Bills*

**201.** Claims to arrears or increase of pay or allowance and other time barred claims are governed by rules 89 to 91 of the Meghalaya Financial Rules. Arrears of pay, fixed allowances or leave salary shall be drawn not in the ordinary monthly bill but in a separate bill, the amount claimed for each month being entered separately with quotation the number and date, together with the date of encashment, of the monthly bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay. A note of the arrear bill shall invariably be made in the office copy of the bill or in the pay bill register in Form T. R. 57



for the period to which the claim pertains over the dated initials of the drawer of the arrear bill in order to avoid the risk of the arrears being claimed once again. The drawing officer shall also record the following certificates on the arrear bill under his dated signature –

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

Arrear bills can be presented at any time and may include as many items as are necessary.

## **GOVERNMENT OF MEGHALAYAS ORDERS**

**1.** Procedure for payment of arrear of pay, allowances, etc., of a Government servant transferred from one Division/Office/Department to another in respect of whom a last pay certificate has been issued. - The practice obtaining for the payment of arrears of pay and allowances, etc., of a Government servant transferred from one Division/Office/Department to another and in respect of whom a last pay certificate has been issued, varies from office to office and no uniform procedure is being followed in this regard. It has now been decided that the following procedure may be adopted by all the offices in the matter of drawing the arrear claims of the Government servants who are working under their control:-

**TOP**

The drawing and disbursing officer of the office in which the Government servant is currently working, may prepare a “Due and Drawn Statement” in respect of arrears of pay and allowances of such a Government servant and send it to his earlier office(s)/parent office as the case may be, for verification of the claim. The latter office may check these statements make entries in their records (i.e., in the office copies of the bills) and return to the concerned drawing officer with a certificate that the arrears relating to the Government servant have been noted in the relevant office copies of the bills. On receipt of the “Due and Drawn Statement” duly verified by the earlier/parent office, the

drawing and disbursing officer may prepare the arrear bills of the Government Servant in the proper forms, record the necessary certificate as required in Rule 201 and draw the bills from the Treasury and disburse the arrears to him on proper acquittance. The expenditure in this behalf may be debited to the budget provisions of his office.

2. Provisional payment to non-gazetted staff without L.P.C.- In order to avoid hardship, it has been decided that provisional payment of substantive pay may be allowed to non-gazetted Government servants pending receipt of their L.P.C. either on reversion from a gazetted post or on transfer from one non-gazetted post to another. Cases of the latter kind should, however, be very rare as in the case of non-gazetted staff, there would not normally be any difficulty to get the L.P.C. in time from the Head of the Office (drawing officer) where the non-gazetted officer was serving prior to such transfer.

The Head of the Office may sanction provisional payment in such cases and suitable indication of the payment should be given in the Establishment bill by the head of the office/drawing and disbursing officer for purposes of audit.

## **Travelling Allowance Bills**

**202.** (1) Subject as provided in Rule 204, below, bills for travelling allowance other than permanent or fixed travelling allowance shall be prepared and presented in accordance with the following provisions –

- (i) The bills shall be prepared in Form T. R. 18, the instructions printed on the form being strictly observed. When a circuitous route is taken, the reason for doing so must invariably be stated in the bill.
- (ii) When actual expenses are drawn on account of carriage of horses or conveyances, details of horses or conveyance transported should be furnished in the bill. For the purpose of drawing the allowance on account of a family, a certificate must be furnished by the Government servant of the number

and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished but every claim for the cost of transportation of personal effects and horses or conveyances should be supported by a certificate that the actual expenses incurred were not less than the amount claimed.

- (iii) Separate bills shall be submitted for Government servants of different grades under the travelling allowance rules if the bills require different treatment in the office of the Accountant General. The forms of bill for a gazetted Government servant is given in Form No. T. R. 14.
- (iv) All travelling allowance bills must bear a certificate of the drawing officer in the following form:-

“Certified that I have satisfied myself that the amounts included in the bills drawn one/two/three months previous to this date, with the exception of these detailed below (total amount of which has been refunded by deduction from this bill), have been disbursed to the Government servants named therein and their receipts taken on the office copy of the bill or in a separate acquittance roll”.

**203.** The bill completed as above may be encashed on the receipt of the head of the office, but no bill requiring previous countersignature of a controlling authority shall be presented before such countersignature is obtained.

### *Cost of medical treatment*

**204.** Bill for re-imbusement of the expenditure incurred by Government servants on-account of medical attendance and treatment may be drawn in Form T. R. 19 under the subhead allowances, honoraria, etc.’ The amount drawn in the bills must be supported by proper receipts and vouchers in all cases.

### *Disbursement of pay and Allowances Acquittance Rolls*

**TOP**

**205.** (1) The head of an office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the personal entitled to receive it and has obtained a legal acquittance on the office copy of the bill or in Form T. R. 20, the particulars in Form T. R. 20 will be filled in from the bill in Form T. R. 15.

In cases where the payee Government servant is physically unable to sign the quittance, the head of the office shall disburse the amount or hand over the cheque as the case may be to such member of the Government servant's family as has been nominated by the Government servant to receive his Provident Fund dues.

(2) If, for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill, and when occasion for making the payment arises, the amount may be drawn anew under Rule 201.

Provided that if in the opinion of the head of the office restriction is likely to operate inconveniently, the amount undisbursed pay and allowances may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the head or the office is satisfied that proper arrangements can be made for the safe custody of the sums retained.

*Note 1 : Acquittance rolls and office copies of bills are not required to be submitted to the Accountant General, but being important records, they should be stamped 'paid' and preserved carefully for the prescribed periods.*

In respect of the payments made through acquittance rolls on the pay day, the disbursement certificate at the foot thereof should invariably be signed by the disbursing officer in respect of the total amount actually paid. The paid stamp, duly attested by the drawing officer, need be affixed only against the total disbursed amount of the acquittance roll. In respect of undisbursed amounts paid subsequently, the items should be stamped, 'paid' individually and attested by the drawing officer while signing the Cash Book.

*Note 2: A Bill Register in Form T. R. 21 should be maintained in all heads of offices who are authorised to draw money from the treasury on bills signed by them. The register should be reviewed monthly by a gazetted officer and the result of the review recorded thereon.*

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*Note 3: A Bill Transit Register in the form T. R. 59 should be maintained by all Heads of Offices who are authorised to draw money from the Treasury. The Bills of the self-drawing officers may also be transmitted to the Treasury through this register. To prevent presentation of fraudulent bills to the Treasury, the register should be reviewed bi-weekly by a gazetted officer and the result of the review recorded thereon.*

Officer should sign the bills by putting initial against the entry made in the Transit Register at the time of initialing the corresponding entry in the Bill Registers. The Treasury Official should also note in the Transit Register the particulars of the token against the bill presented at the Treasury and to ensure that no bill is accepted for payment unless its entry in the Transit Register is authenticated by the Drawing Officer with his initial.

### **Section III - Contingent Charges**

**206.** The term “Contingent Charges” or “Contingencies” used in this Section means and include 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 tools and plant,’ etc.

**207.** The rules of procedure prescribed in this Section shall apply primarily to contingencies, but 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 Section V of this part or by any departmental regulations.

**208.** The provisions of this section shall apply primarily to contingent charge of heads of offices, etc., who draw money required by them to disburse these charges by bills drawn on the treasury. Contingent charges of other departments and offices are also subject to the rules in this Section except in so far as they are supplemented or modified by departmental regulations.

#### **General rule**

#### *Classification of Charges*

**209.** Contingent charges incurred on the public service are divided into the following classes, the classification adopted in each department or office being determined by orders of competent authority:-

- (i) Contract contingencies – those for which a lumpsum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges, the annual incidence of which can be averaged with reasonable accuracy.

- (ii) Scale-regulated contingencies – to comprise such contingent charges as may be regulated by scales laid down by competent authority, e.g., rewards for destruction of wild animals, etc.
- (iii) Special contingencies- to include such contingent charges, whether recurring or non-recurring, as cannot be incurred without the previous sanction of superior authority.
- (iv) Countersigned contingencies - to include such contingent charges as may require approval of some controlling authority before they can be admitted as legitimate expenditure against the Government such approval usually taking the form of countersignature after payment on a detailed bill submitted to the pay and Account Officer/Accountant General.
- (v) Fully vouched contingencies - to comprise contingent charges which require neither special sanction nor countersignature, 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 passed on fully vouched bills without countersignature.

*Note : The five classes of contingencies set forth above are not necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales, or in which a bill for scale-regulated contingencies may require countersignature. When a contingent bill falls within two or more classes, the procedure prescribed in Rules 226 to 238 for each of these classes should, as possible be applied to.*

## **General Limitations**

**210.** All charges actually incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year.

**211.** No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

**212.** The charges relating to two or more major heads 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 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 of adjustment being left to the Accountant General.

**213.** (1) 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.

(2) Subject to any general or special orders issued by the Government, the pay of Class IV servants, by whatever designation they may be called, who have been or may be, declared by competent authority to be ineligible for pensions and who discharge the duties of the classes mentioned below, may be treated as contingent expenditure:

- (i) Hot whether establishment;
- (ii) Mazdoors engaged on manual labour and paid daily or monthly wages;
- (iii) Sweeper;
- (iv) Other classes of Class IV servants, *e.g.*, dhobies, tailors, syces, grass-cutters, etc.

The wages of temporary field establishments of Surveys and Settlements and of extra potdars entertained for accompanying remittances, etc., may also be drawn on contingent bills.

**214.** 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 certificate signed by the disbursing officer to the effect that, the Mazdoors were actually entertained and paid.

**215.** Contingent bills preferring claims for rents, electricity and other connected charges incurred on account of the hire of private buildings by the Government for accommodation of State Government offices should be accompanied by the following certificates signed by the disbursing officer.

“Certified that the amount drawn on account of rent, rates and taxes in Contingent Bills ....., dated the ..... was actually paid to the parties concerned and that -

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

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

“Certified that---

- (a) the amounts drawn on account of rent, rates and taxes, etc., in the previous contingent bill No. .... dated ..... have actually been paid to the parties concerned, and that
- (b) the amounts drawn in this bill will be paid to the parties on realization,

**216.** 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:-

TOP

“Certified that in the 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 thereunder 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 thereunder, and that in the case of supplies against regular contracts, the relevant contract includes a specific provision that Sales Tax is payable by Government”.



**217.** The following certificate signed by the drawing officer shall be attached to all the contingent bills which include charges on account of expenditure on light refreshments at formal meetings and conferences:-

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

**218.** In the case of all other Class IV servants whose pay is drawn on contingent bills, certificates in the following forms shall be furnished by the drawing officer –

1. “Certified that all other Class IV servants whose pay has been charged in this bill were actually entertained in Government service during the period concerned”.
2. “Certified that the rates of pay and dearness allowances of part-time and casual employees drawn in this bill have been fixed in accordance with the orders of the Government of Meghalaya presently in force”.

### *Responsibility of drawing officers*

**219.** Every Government officer shall exercise the same vigilance in respect of petty contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies, the proposed expenditure does not cause any excess over the contract grant.

### *Responsibility of controlling authority*

**220.** The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates, that previous sanction for any item requiring it is

attached, that the requisite vouchers are all received and are in order, that the calculations are correct, and specially that the grants have not been exceeded nor are they likely to be exceeded and that the Accountant General has been informed either by a note or the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly he shall communicate with the drawing officer and insist on its being checked.

### *Cancellation and destruction of sub-vouchers*

**221.** The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of sub-vouchers.

(i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years.

(ii) Every sub-voucher which under the provisions of Rules 226 to 238 is not forwarded either to the Accountant General or to a Controlling Officer along with bills but is 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 initialed by the officer authorised to draw the contingent bills 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. If the amount of the sub-voucher exceeds the permanent advance, the cancellation should be made as soon as the payment is made and entered in the contingent register.

(iii) Sub-vouchers submitted to a controlling officer which he is not required to forward to the Accountant General should be duly cancelled by him after check and the cancellation should be attested by the Controlling Officer at the time of Countersignature on the bill.

(iv) In all cases in which sub-vouchers are not required to be submitted to the Accountant General or the controlling officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been so defaced or mutilated that they cannot be used again. A similar certificate should be finished by the controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Accountant General.

*Note: Sub-vouchers which are required to be sent to the Accountant General should not be cancelled either by the drawing officer or by the controlling officer, as the duty of canceling those Sub-voucher and keeping them in proper custody to prevent their fraudulent use devolve! on the Accountant General.*

### *Record of Contingent Expenditure Contingent Register*

**222.** A register of contingent expenditure shall be kept in each office and the initials of the head of the office or of a gazetted officer to whom this duty has been delegated by the head of the office, shall be entered against the date of payment of each item.

**223.** The standard form of the contingent register will be as in Form T.R. 22. The actual details such as the number of columns to be opened, the sub-heads and detailed heads and such further detailed classification all may be required for the purpose of control, may be settle by the Accountant General and the controlling authority to suit the conditions of each department or office.

**TOP**

As a general rule the most common sub-heads and detailed heads may have separate columns with appropriation noted at the top. The less important and trivial items may be lumbed together in one column when each of the separate items need not be accounted for or watched separately. Any charge falling under any of the separate columns but requiring explanation may be described in the column "Description" though the amount of it is entered only in its

special column; the same “Description” column will serve also for note of the month or period to which any recurring charges entered in the other columns belong;

*Note 1: If more convenient, a separate register may be maintained for each class of contingent charges.*

*Note 2: If during the absence of the head of the office and of the gazetted officer to whom the duty of maintenance of register has been delegated, the entries in the contingent register have been initialed by a non-gazetted Government officer, the register must be reviewed and the entries re-initialed by the head of the office or such gazetted officer on return to duty at the headquarters.*

**224.** As each payment is made, entries must be made in the contingent register of the date of payment, the name of payee and the number of sub-voucher in the three columns to the left, and the amount in the proper column, and in the case of any charge requiring explanation, the initials of the officer incurring it shall be taken against the description.

**225.** To enable the disbursing officer to watch the progress of the expenditure under each detailed head as compared with 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, from the commencement of the year up to the last expired month.

## **Bills for Contingent Charges**

### *General*

**TOP**

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

(2) The heads of contingent expenditure may be entered in manuscripts in the bill and the totals posted against them provided that in a Case 6fexpenditure requiring explanation, full details of the charges must be entered in the bill except when they are given in the sub-vouchers sent to the Accountant General.

*Note: When the permanent advance is running short, a demand may be presented in excess of the balance; this item too should be entered in the register and included in the bill, the number given being that which the sub-vouchers (s) will bear when payment is made.*

**227.** (1) Subject to any order or instruction issued by die Government in this behalf, a contingent bill for payment to suppliers, etc., shall be endorsed for payment to that party. This procedure shall not apply to cases where the disbursing officer is authorised to incur expenditure by drawing cheque on the treasury.

(2) Whenever under the provisions of clause (1) of this rule a contingent bill is endorsed to a party, the drawing officer shall, before signing the bill, obtain the specimen signature of the party on the body of the bill which he shall attest before signing the bill. The drawing officer shall simultaneously issue an advice direct (not through the endorsee) to the Treasury Officer (the Bank in the case of bank treasury) giving full particulars of the bill. The bill must at once be entered in the contingent register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

*Note 1: Endorsement will in all cases remain current for three months only counting from the date of issue. In the case of the bills issued in the last quarter of the year, however, an endorsement should be entered to the effect that the payment orders will lapse unless the bills are cashed before the end of March.*

*Note 2 : In the event of a contingent bill having been endorsed to a private party under the provisions of sub-rule (1) of this rule and presented before the relative advice is received from the drawing officer, the treasury officer or the Bank shall not make payment of the bill till the advice is actually received and verified.*

**TOP**

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

## *Contract Contingencies*

**229.** In respect of Contract contingencies, the bill shall be presented in a form similar to Form T.R. 23, or in such other form as may be prescribed by the Government after consultation with the Accountant General. No sub-vouchers need be sent to the Accountant General.

### *Fully-Vouched Contingent Charges*

**230.** (1) Officers whose contingent bills do not require countersignature and who do not embody in their bills charges of any officer dealing separately with the treasury need not submit monthly bills; they should draw money from the treasury by bills in Form T.R. 23 showing full detail of the charges.

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

(2) Unless in any case the Comptroller and Auditor General directs other-wise, sub-vouchers for more than Rs.100 each shall be submitted to the Accountant General.

### *Scale regulated charges and special contingencies*

**231.** Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred shall be drawn in the abstract bill Form (T.R. 24) with a full description of the charges and accompanied by sub-vouchers above Rs.100 or such other limit as may be prescribed by the Comptroller and Auditor General. In the case of special contingencies, the orders of sanctioning authority must be quoted; when expenditure for which a lump sum is granted under a single special sanction is continued over more than one month, the second and subsequent month's bills shall bear a note of how much has been spent up to date under the sanction.

### *Countersigned Contingencies abstract bill*

**232.** Except in the case of contingencies requiring countersignature before payment, contingent charges falling under the group may be drawn from the treasury by presenting abstract bills in R.T. 24 subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Accountant General in accordance with the procedure hereinafter prescribed.

**233.** The numbers 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. 50. A certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bill has been submitted to the controlling officer in respect of abstract contingent bills drawn more than a month before the date of that bill. On no account may an abstract contingent bill be cashed without this certificate.

### *Detailed Bill*

**234.** A monthly detailed bill shall be prepared, in the case of contingent charges countersigned after payment, from the monthly totals of the contingent register; such detailed bill will be in Form T.R. 25, headed, "Not payable at the treasury, and will show the monthly total of each column with description of each charge requiring explanation. The numbers assigned to the sub-vouchers shall be entered in detail against each item; the number and date of every abstract contingent bill cashed at the treasury and the sub-vouchers included in each shall be shown in the memorandum at foot. The amount shown in the bill must be agreed with the total of the abstract bills cashed during the month. Differences, if any, between the total of a detailed bill and the register must be adequately explained.

The detailed bill shall be signed by the head of the office and submitted to the Controlling officer, or if there be no controlling officer to the Accountant General direct, with all sub-vouchers above Rs. 50, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

**Note :** *The limit of Rs. 50 above which sub-voucher are required to be submitted to the Accountant General is subject to alteration by the Comptroller and Auditor General.*

## *Countersignature*

**235.** On receipt of the monthly detailed bill in the office of the countersigning officer, it shall be reviewed by the countersigning officer with the sub-voucher. Any disallowance with the number of sub-voucher concerned and explanation of the objection, must be noted on the bill and in the contingent register or such other record as may be kept in the office of the controlling officer. The countersigning officer shall then record the date of admission, under his initials, sign the bill and despatch it to the Accountant General direct with the sub-voucher for items for more than Rs. 200 each, his signature to the certificate endorsed in the bill taking the place of the smaller ones.

*Note-1:* The term 'items' refers to items of expenditure and not item of charge; for examples a charge for Rs. 220 for section writers would not required be supported by a sub-voucher if the amounts is made up of sums paid to several individuals none of which exceeds Rs. 200.

The limit of Rs. 200 however, subject to alteration by the comptroller and Auditor General.

*Note-2:* In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

*Note-3:* A register of contingency expenditure may also be kept in the office of the controlling officer in such form and according to such method may be settled by a Department of the State Government or by the Government in consultation with the Accountant General.

*Note-4:* The detail bill duly signed by the controlling officer shall be lent to the Accountant General direct within a month from the date of receipt of such bills in his office.

## *Disallowances*

**236.** After despatch of the bill to the Accountant General the countersigning officer shall be communicate any disallowances to the drawing officer and its amount shall without fail be refunded by short drawing in the next contingent bill presented at the treasury for the same department or officer. The gross amount of each sub-voucher shall be entered in such bills and below the total shall be entered 'Deduct disallowed from the bill of Rs.                    the receipt given being for the net amount only. If, after correspondence, the countersigning officer withdrawn his objection, the amount may be redrawn in the next bill presented at the treasury by entering after the total sub-voucher "Add amount disallowed from bill of refunded by deduction from contingent bill No.                    dated                    and subsequently allowed as per                    " the receipt would be for the gross amount and the items would be re-included in the next monthly contingent bill.



**237.** Bills for contingent charges requiring countersignature before payment shall be drawn in Form T.R. 26.

### *Inspecting Officer bills*

**238.** An inspecting officer who is not authorised to take advances on account of office contingent charges may provide himself with a portion of his permanent advance and recoupe himself from time to time by presenting at the different treasuries or offices of disbursement contingent bills in the ordinary form.

In the case of countersigned contingent charges, one detailed bill may adjust moneys drawn at more than one treasury, details of places of payment of the several encashed bills, as well as their dates of payment and amounts being noted at the foot of the bill. The amounts drawn must be taken as final payments and not as advance.

## SECTION IV – PENSION PAYMENT

### *Introductory*

**239.** (1) Subject as hereinafter provided, the rules in this Section shall regulate the procedure with regard to the payments, in or outside India, of all pensions payable out of the Consolidated Fund of State.

**240.** Unless there is anything repugnant in the subject or context, the procedure with regard to the payment at any State treasury or other office of disbursement of pensions payable by the Government on behalf of, or as an agent of, a foreign Government, local Fund or any other authority shall be regulated by the rules in this Section unless there are express orders of the Government to the contrary.

**241.** In this Section, except where it is expressly provided otherwise or the context requires otherwise.

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“Service Pension” means a pension including provisional pension payable to, or in respect of, a person in consideration of past employment under the Government, either before or after the commencement of the Constitution, and includes a gratuity so payable.

“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 service or on the surrender of rights or emoluments, and includes assignments or compensations payable in the form of fixed allowance or grants.

**242.** Pensions or any other sums payable in respect of contribution to a family pension fund, and any sums payable under Workmen’s Compensation Act are not subject to the rules in this Section.

### ***Place of Payment***

**243.** Subject as hereinafter provided service/political pensions payable in India may be drawn from any treasury in India or other authorised office of disbursement and subject to such conditions as may be laid down by the Comptroller and Auditor General.

*Note 1: Service pensions are also payable through authorised public sector banks.*

*Note 2: Provisional pension, where payable through the head of office, shall be drawn by the head of office in which the pensioner served immediately prior to his retirement, from the treasury or an authorised office of disbursement. The payment of provisional pension shall be noted in the Pay Bill Register maintained in Form T.R. 57.*

### **Authority for Payment** ***Pension Payment Order***

**244.** (1) Unless the Government order otherwise in the case of any particular class of pensions, payment of pensions can be made only upon Pension Payment Order issued by an Accountant General.

(2) In issuing a Pension Payment Order, the Accountant General will –

- (i) attach to the order a specimen signature of the pensioner if he can sign his name in English, Hindi or the official regional language, otherwise the thumb and finger impressions of his left hand, or were this is not possible due to physical incapacity, the thumb and finger impressions of his right hand, failing which, his toe impressions, the specimen signature or thumb and finger or the impressions, being duly attested by the Head of the Office concerned or some other responsible person and

- (ii) paste a certified copy of the pensioner's photograph in passport size on the disbursing officer's portion of the pension Payment Order and in case of Government servant governed by Rule 52 of the Meghalaya Pension Rule also of the wife or husband as the case may be. This requirement will not, however, apply to purdah-nashin ladies, persons who are in receipt of family pensions granted under Meghalaya Services (Extra-ordinary Pension Rules). Persons who hold Government titles, or to any other person specially exempted by the Government from the operation of this rule.

**245.** (1) 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 disbursing officer's portion of the Pension Payment Order.

*Note : In case where pension is drawn through authorised agents (who have undertaken to indemnify the Government against over-payments) personal appearance of the pensioner is not necessary even on the first occasion.*

(2) The disbursing officer's portions of the Pension payment Orders shall be pasted in serial order in separate files, one for each class of pensions, such as Service pensions, political pensions, foreign Government pensions, 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.

*Note : Pension Payment Orders should ordinarily be filed in one series for the whole district or circle of disbursement but the Accountant General may allow filing by sub-treasury or any other series as may be found convenient.*

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**246.** When a pensioner is specially exempted from personal appearance, the fact shall be noted by the disbursing officer on the Pension Payment Order and in all cases of non-appearance of a pensioner, a note shall be made on the Pension Payment Order of the form in which proof was given, each year, of the pensioner's continued existence, e.g. 'appeared in person on ....., and the initials of the disbursing officer or of the officer verifying the facts shall be put against the note.

**247.** Disbursing officers are authorised 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 the name of the issuing officer, the old Pension Payment Orders, 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 register mentioned in Rule 253.

**248.** On the renewal of a Pension Payment Order, the portion of the original order containing the facsimile of the pensioner's signature or thumb impression, as the case may be, and the copy of his photograph where kept shall be cut off and pasted on the renewed Pension Payment Order the latter is signed by the disbursing officer.

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

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

### *Payment at Sub- treasuries*

**251.** When the payment of a pension is authorised at a sub-treasury, the Sub-treasury Officer shall be furnished by the Treasury Officer with an authenticated copy of the disbursers portion of the Pension Payment Order in English, Hindi, or official regional language of the State with his order for payment at the sub-treasury endorsed thereon. In issuing copies of Pension Payment Orders aforesaid, the Treasury Officer shall reproduce the full orders of the Accountant General and make the endorsement "Made payable at ..... Sub-treasury with effect from .....". A similar endorsement shall be recorded over the Treasury Officer's Signature on the disbursers portion of the Pension Payment Order, so that payment may not be made at the district treasury as well.

### *Transfer of Pensions*

**252.** (1) An Accountant General may, on an application made by a pensioner, transfer the payment of his pension from any treasury to another treasury in India.

(2) A treasury office may, on an application made by a pensioner, transfer the payment of his pension from district treasury to a sub-treasury subordinate to the district treasury or from such sub-treasury to another such sub-treasury or to the district treasury in accordance with the procedure laid down in Rule 251. A Treasury Officer may on an application made by a pensioner, also transfer the payment of his pension to another treasury within the same State provided the rules of the State Government concerned permit transfers of State pensions under the orders of the Treasury Officer without the intervention of the Accountant General. In such cases the provisions of the rules of the State Government will be followed.

(3) When a pensioner applies for transfer of payment of his pension from a treasury in India to another, either to the Accountant General or to the Treasury Officer, the Treasury Officer shall, except as provided in sub-rule (2) above and in cases where the pensioner has so applied to the Accountant General on receipt of an authority from him, forward both the halves of the Pension Payment Order to the Accountant General where payment is desired at a

treasury outside the State, two slips containing specimen signatures or thumb/great toe impression, as the case may be, of the pensioner shall also be sent to the Accountant General along with the Pension Payment Order. The Accountant General will either issue an authority for making the payment to the Treasury Officer where the payment is desired by the pensioner, if the latter is situated within his audit circle, or move the Accountant General of the State in which such treasury is located to arrange for the payment.

### *Register of Pension Payment order*

**253.** Each disbursing officer shall keep a register in Form T.R. 27 of the Pension Payment Orders issued on his office, which will serve as an index to the files of orders referred to in sub-rule (2) of Rule 245. 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. Column of 'Remarks' will be blank as long as the order of payment is in force; but when both the portions of the order are returned on account of death of pensioner or application for transfer or otherwise, resulting in removal of the pensioner's name from the list of pensioners under his payment, the date and cause of return shall be entered in the 'Remarks' column under the disbursing officer's initials.

*Note : In the case of civil pensioners residing in Nepal who apply for transfer of pension from one pension disbursing officer to another, the submission of the pensioner shall of the Pension Payment Order may not be insisted upon at the time of effecting the transfer of Pension, such transfer being done on the strength of the disburser's half of the Pension Payment Order. The pensioner's half shall be collected by the new pension disbursing officer from the pensioner when he first reports to receive his pension and forwarded to the Accountant General concerned under intimation to the former pension disbursing officer.*

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**254.** On the receipt of an intimation about the date of a pensioner, prompt action shall be taken to record the fact in the register and on the disburser's portion of the Pension Payment Order. In the case of pensioners whose Pensions are paid by money order under Rule 277, the necessary note shall be made on both the portions of the Pension Payment Order.

**255.** Pension 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 for 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.

### ***Manner of Payment***

#### *Due date*

**256.** 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.

#### *Payment of claims*

**257.** Save as hereinafter provided and except in the case of any provisional pensions payable through heads of offices, a pensioner must take payment in person after identification by comparison with the Pension Payment Order.

***Note :** The disbursement of provisional pension drawn by the head of office shall be made in the Same manner in which pay and allowances are disbursed by him.*

**258.** A pensioner specially exempted by the orders of competent authority from personal appearance, 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 pension through a representative upon the production of a life certificate signed by a responsible Government officer or by some other well known and trust-worthy person.

259. A pensioner who produce a life certificate signed by any person specified hereunder is exempted from personal appearance:-

- (i) a pensioner exercising the powers of a Magistrate under the criminal Procedure Code;
- (ii) a Register or Sub-register appointed under the Indian Registration Act;
- (iii) a *Gazetted* Government Servant;
- (iv) a Police Officer not below the rank of Sub-Inspector incharge of a police station;
- (v) a Postmaster, a departmental Sub-postmaster or an Inspector of Post Offices;
- (vi) a Class I Officer of the Reserve Bank of India, Officer (including Grade II officer) of the State Bank of India or of its Subsidiary;
- (vii) a Pensioned Officer who, before retirement, exercised the powers of a Magistrate;
- (viii) a Justice of Peace;
- (ix) a Block Development Officer, Munsif, Tehsildar;
- (x) a head of a Village Panchayat, Gram Panchayat, Gaon Panchayat or Headman of a Village.

In the case of a pensioner drawing his pension through a public sector bank, the life certificate may be signed by an officer of a public sector bank. In the case of a pensioner residing abroad and drawing his pension through any other bank included in the Second Schedule to the Reserve Bank of India Act, 1934, officer of the Reserve Bank of India Act, 1934, the life certificate may be signed by an officer of the Bank.

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A pensioner not resident in India in respect of whom his duly authorised agent produces a life certificate signed by a Magistrate, a Notary, a Banker or a Diplomatic Representative of India is exempted from special appearance.



**260.** Payment of pensions to police pensioners may be made in accordance with Rule 256 to 283 but if the disbursing officer entertains any doubts as to the identity of such a pensioner he may require the local Inspector of Police to identify the pensioner. The Inspector would then be responsible for the correct identification of the pensioner.

**261.** A pensioner not resident in India may, with the permission of the Reserve Bank of India, draw his pension in India through a duly authorised agent possessing a legally valid power of attorney; who must produce a life certificate on each occasion, unless the duly authorised agent has executed an indemnity bond to refund overpayments in which case he has to produce the life certificate at least once a year.

**262.** A pensioner of any description resident in India is exempted from personal appearance if he draws his pension through an agent who has executed a bond to refund overpayment and produce at least once a year a life certificate signed by a person authorised under Rule 259 to sign such certificate.

**263.** The pension of a person drawn through an authorised agent who has executed a bond to refund overpayments shall not be paid on account of a period of more than a year after the date of the life certificate last received, and the disbursing officer shall be on the watch for authentic information of the death of any such pensioner and on receipt thereof shall promptly stop further payment.

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**264.** When a pensioner is a minor or is for any reason incapable of managing his own affairs and has no regularly appointed manager or guardian, the Collector 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, on behalf of the pensioner, the pension due to him and payments of pension may be made to such Manager or guardian in the same way as to pensioner himself, provided that sufficient proofs are forthcoming at the time of each payment of the pensioner 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 Collector.

*Forms of Pension Bills connected Certificates*

265. (I) Save as hereinafter provided in this rule, claims for payment of pensions shall be presented on bills in a form similar to Form T.R.28, a copy of which will be supplied by the disbursing officer to each pensioner or his agent or representative. The bill must be duly receipted by the pensioner or by some other person authorised to give legal acquittance on his behalf, and if the pensioner cannot sign his name his thumb impression or where this is not possible due to physical incapacity, his great toe impression shall be taken on the bill, the thumb/great toe impression being duly attested by a well-known and respectable persons.

Save as provided in sub-rule (2) of Rule 272 the pensioner's portion of the Pension. Payment Order must invariably be presented with the bill.

In the case of physically handicapped pensioners who are unable to sign or put their thumb/great toe impressions and in the case of purdahnashin ladies, acquittance by seal mark attested by some well-known and respectable person may be accepted in lieu of signature or thumb/great toe impression.

(2) Instead of requiring each individual pensioner to present a separate bill in Form T.R. 28, the disbursing officer may, subject to such general or special instructions as the Accountant General may issue in this behalf prepare a single bill in Form T.R. 56 for each class of pensions. The receipt of each pensioner appearing personally shall be taken in the column provided for that purpose, while separate receipt in support of payments made at the sub-treasury or on the basis of life certificate shall be appended to the bill, note being made on such separate receipt of the names of the person actually receiving the pensions disbursed on life certificates. The number of the entry in the bill shall also be entered in all such separate receipt/life certificates.

(3) Pensioners of Defense Services shall present their claims in special forms prescribed by departmental regulations.

(4) Claims for provisional pension sanctioned in respect of a retired Government servant shall be preferred by the head of office in which the Government servant was employed immediately before retirement. Such claims shall be preferred separately for each pensioner.

**266.** In cases (other than those specified in Rules 261, 262 and 265 (4) where the pensioner desires to draw pension through an agent or a representative nominated by him, a representative accompany every pension claim for the months of the months of June and December. The life certificate shall be signed by a person authorised under Rule 259 and must be dated not earlier than the last day of the month concerned.

## **GOVERNMENT OF MEGHALAYA'S ORDERS**

(1) **Life certificate to be furnished once a year:-** Pensioners drawing their pension through Public Sector Banks, would be required to furnish a life certificate once a year in the month of November. Officers of Reserve Bank of India and of the Public Sector Banks are authorised to give life certificate for this purpose.

**267.** When a pensioner draws his pension through an agent or a 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 representative in token or having actually received the payment.

**268.** Where the determination of a pension cannot be fixed for a precise date, and subject to Rule 269, the pensioner's bill must be accompanied by a certificate in Form T.R. 30 duly signed by a person authorised to sign life certificate under Rule 259.

**269.** A declaration in Form T.R.31 shall be obtained half yearly from all recipients of family pension whose pension is terminable on their marriage or remarriage.

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**Exception :-** In the Case of a widow recipient of family pension, such declaration will be obtained, only on the occasion if she undertakes to report promptly to the pension disbursing office in the event of her remarriage.

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

**270.** A retired Class I officers are required to furnish, half yearly a declaration in the prescribed form about acceptance/non-acceptance of commercial employment within two years from the date of their retirement and also about acceptance/non-acceptance of any employment under any Government t outside India.

In cases where the commercial employment/employment under a Government outside India has been accepted within two years from the date of retirement without obtaining Government's approval, the pension disbursing officer will seek Government's orders before making further pension repayments.

**271.** In case of death of a pensioner governed by Rule 53 of the Meghalaya Civil Services pension Rules, the Treasury Officer will start paying family pension to the widow(er) on receipt of death certificate and an application for the grant of family pension to her/him and will also send an intimation in this regard to the Accountant General in Form T.R. 32. Provisional family pension, where payable through the head of office, shall be drawn by the head of office in which the Government servant was serving immediately before his/her death.

*Note : The relevant provisions for the drawal and disbursement of provisional pensions to the pensioners by the head of office will apply mutatis mutandis for the drawal and disbursement of provisional family pension, in terms of this rule, by the head of office, where necessary.*

### *Checks to be applied by the disbursing Officer*

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**272.** (1) On 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 compare with the facsimile of the signature taken on the disburser's portion of the Pension Payment Order. If the Pensioner Cannot sign name, his thumb/great toe impression on the receipt shall be compare with the original impression taken on the order. In cases of doubt, payment may be made on the strength of the resemblance between the pensioner and his photograph, where one is pasted on the disburser's portion of the Pension Payment Order, pending final settlement of any questions which may arise about identification marks, signature or finger impressions.

(2) A pensioner drawing pension for the first time shall be required to produce his personal copy of the letter of the Accountant General forwarding his Pension Payment Order to the Treasury Officer, and his signature or thumb/great toe impression on the bill shall be compared with the specimen signature or thumb/great toe impression received with the Pension Payment Order.

**273.** 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 identify of the payee before any payment is ordered, and if he any suspicion, shall refer it to the pensioner before payment.

*Note - In so far as the disbursing officer is concerned, the authority of person to receive payment of pension on behalf of a pensioner shall be deemed to remain unimpaired until its termination, by the death of the pensioner or otherwise, becomes known to the disbursing officer.*

**274.** 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.

### *Records of Payments*

**275.** (1) Every pension Payment must be entered on the reverse of both the portion of the Pension Payment Order and attested by the signature of the disbursing officer.

(2) In the case of the pensions paid at sub-treasuries's to which only a copy of the order with the Treasury Officer's order thereon is supplied under Rule 251/the sub-treasury officer shall make the entry on the pensioner's portion of the order and on his copy, while the Treasury officer shall, from the connected voucher, make the necessary note on the original copy of the Order.

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**276.** In the case of provisional pension drawn apt disbursed by the head of office, he shall inform the Accountant General of the particulars of the payment actually made by him as soon as the payment is made.

### *Payment by Postal Money Order*

**277.** The payment of pensions may be made by postal money order at the option and expense of the pensioner. Where this mode of payment is adopted, the following procedure shall be observed.

- (i) A pensioner who elects to have his pension paid by money order should present in person to the Treasury Officer a declaration to that effect with his copy of the Pension Payment Order. The Treasury Officer should then identify the pensioner as laid down in Rule 272. Thereafter he should paste the declaration and both the portions of the Pension Payment Order in a separate file titled 'pensions Payable by Money Order'.

*Note – 1:* Where due to old age or infirmity or in consequence of some physical disability, the pensioner is not able to present such declaration in person, the Treasury Officer may accept a written declaration signed by the pensioner and duly verified by any person authorised under Rule 259 to sign a life certificate. The person verifying the declaration shall specify the circumstance in which he holds that the pensioner is unable to present declaration in person.

*Note – 2:* Should the pensioner be physically incapable of signing the declaration, the Treasury Officer may authorise payment on production of certificate from the Civil Surgeon of the district or a registered medical practitioner to the effect that the pensioner is alive but is unable to sign the required declaration; in such a case, the pension may be paid to the heir, not being a minor, who would receive payment of the arrears of pension in the event of the pensioner's death, provided it is certified by the Collector that the person claiming to be the heir is in fact the heir and continues to be the heir throughout the period for which he draws the pension.

- (ii) In order to facilitate, as far as practicable receipt, by the pensioner of his pension on the first of the next month the Treasury Officer should arrange remittance of pensions through postal money order during the last week of the month to which the pension relates, superscribing the same as "Not payable before the first proximo". However, in respect of pensions for the month of March, such remittance should be arranged on or after the first day of April but not later than 10<sup>th</sup> of April.

- (iii) The amount to be remitted in each case will be the amount of pension, less the money order commission. The Treasury Officer shall make corresponding payment entries in both the halves of the Pension Payment Orders. He should sign the money order form and initial the entries in the Pension Payment Orders after carefully comparing the three documents.

*Note : Pensions payable at rate not exceeding Rs.100 per month may, at the request of the pensioner, be remitted by postal money order at the cost of the Government, the M.O. commission charges being shown as a distinct item in the bills and debited to the Minor Head "Other Expenditure under Major Head 266 – Pensions and other Retirement Benefits".*

- (iv) In order to minimise the risk of fraud, the Treasury Officer should compare the signature on the money order receipt every month with the pensioner's signature on the disburser's portion of the Pension Payment Order. The Treasury Officer should also satisfy himself once a year, in such a manner as he thinks desirable, that the pensioner is actually alive. In token of having done so, he must endorse on the schedule of payments for the month of April each year a certificate to the effect that he has satisfied himself that the pensioners were alive on the dates on which the pensions were remitted to him.
- (v) Before remitting the pensions the Treasury Officer should obtain from the Pensioner the declaration required, if any, under Rule 269.
- (vi) The Collector should arrange with some village official or other suitable subordinate agency, such as the police, for reporting promptly to the Treasury Officer the death of a pensioner whose pension is paid by money order.
- (vii) It will not be necessary to prepare separate pension bill for such payments. The payments should be shown in a separate schedule which will serve as a voucher. A certificate in the following form in the Treasury Officer's own handwriting should be endorsed on the schedule.

"Certified that I have satisfied myself that all payment noted in the schedule have actually been remitted by Money Order"

- (viii) In the schedule for January and July each year an additional certificate in the following form should be added:-

“Certified that –

in all cases, where determination of pension cannot be fixed for a precise date, I have obtained the certificates in Form T.R. 30 or the declaration in Form TR. 31 as the case may be”.

- (ix) In the schedule for the month following the month of payment, the treasury Officer should furnish the following certificate –

“Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to proper persons and that I obtained all money order receipts in support of these payments and filed them in my office”.

- (x) The amount to be remitted by money order should be adjusted by transfer credit to the Post Office in accordance with the procedure prescribed in Rule 166.

**278.** The provisions of Rule 277 cover payments of all Service Pensions, including provisional pensions, or family pensions or provisional family pension and are also applicable to, political pension. The procedure laid down may be followed mutatis mutandis to pensions payable at a sub-treasury or any other disbursing office.

*Note: Provisional pension drawn by the head of office may be paid by bank draft, if so desired by the pensioner.*

### *Maintenance of Register of Political Pensions*

**279.** (1) Every disbursing officer shall maintain a register of political pensions payable by him, showing for each pension separately:-

- (i) origin and nature of the pension and the ground on which it was sanctioned;
- (ii) the amount and period of payment;
- (iii) the orders of competent authority sanctioning payment
- (iv) the name and residence of the pensioner, with specification of shares if any;
- (v) reference to the Register of Pension Payment Orders;
- (vi) whether tenable for life only; or if it is heritable, the manner and extent to which it will descend with quotations of orders affecting it;



- (vii) any special condition attached to the grant of the pension;
- (viii) any other matter worthy of note in connection with the pension.

**280.** In cases in which political pensioners are exempted from personal appearance, the disbursing officer shall, if he entertains any doubt which he has no convenient means of removing, refer the case to the Government through his immediate superior for orders, but payment of the pension may not be suspended pending the result of such reference.

### *Payment of Communication Money*

**281.** The payment of the commuted value of a portion of as pension can be made upon the authority issued by the Accountant General only to and upon the receipt of, the person legally entitled to receive it, and not otherwise.

### *Gratuities*

**282.** Save as hereinafter provided, gratuities shall not be paid except on an authority received from the Accountant General, to whom the sanction is communicated by the sanctioning authority or by another Audit Officer. Payment can be claimed on the letter of authority itself and no separate bill is necessary; it shall be made in the same manner as laid down in Rule 376 and 378 in relation to Provident Funds:

Provided that the payment of gratuities may be made, without the personal appearance of the gratuitant, through an authorised agent, including a bank, who shall be required to give the Government, separately in respect of each payment, a bond of indemnity, duly stamped in the following form:

“In consideration of our being authorised to draw the gratuity of .....  
 (name of gratuitant) in accordance with Gratuity Payment Order No  
 .....dated ..... issued by the Accountant General, ....., we the  
 ....., (name of bank or agent) ..... hereby engage ourselves to refund to  
 the Government of Meghalaya on demand, any overpayment that may be made to us on  
 this account”

**Note:** When at the option of the gratuitant, balance of gratuity is to be drawn by the head of an office, he shall do so by presenting a bill in form T.R. 29 and shall furnish to Accountant General, within a month of the date of drawal certificate of disbursement.

- 283.** (1) Provisional gratuity sanctioned by a competent authority in respect of a retired Government servant shall be drawn separately for each gratuitant by the head of the office in which he last served and disbursed to the gratuitant.
- (2) The provision of sub-rule (1) above will apply mutatis mutandis to the drawal and disbursement of provisional death-cum-retirement gratuity payable to family of a Government servant who died while in service.

### *Periodical Identification of Pensioners*

- 284.** (1) On the first appearance of pensioner on or after the first of April each year, the disbursing officer shall, except in the case of pensioners whose specimen signatures are attached with the pension payment Orders, take an impression of the thumb and all the fingers on the pensioners left hand on the pension bill. The pensioner shall then be identified from the particulars given in the disburser's 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 impression given on the bill with those attached to the Pension Payment Order or kept in the Audit Register or by reference to the pensioner's photograph where one is pasted on the disburser's portion of the Pension Payment Order, if he can not be identified by other means with absolute certainty.

The provisions of this sub-rule with regard to the taking of the thumb and finger impressions of pensioners and the examinations of such impressions for purposes of identification may be relaxed or modified by the disbursing officer.

- (2) Purdah-nashin ladies and illiterate pensioners must give a thumb impression on their bills in presence of the person who signs the life certificate, or, in the case of illiterate pensioners who personally attend the paying office, before the disbursing officer.

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- 285.** In all cases referred to in Rule 258, 259 and 263, the disbursing officer must take special precautions to prevent imposition 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 personally appearance allowed by orders of competent authority, require the personal appearance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so appearing 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, he must consult the Accountant General.

**Exemption:-** In Case where a pension claim submitted by a pensioner is support by a life certificate signed, under Rule 259, by a gazetted officer whose specimen signature is on record with the Treasury Officer, or by a Government Officer exercising the powers of a Magistrate under the Criminal Procedure Code or by Registrar or Sub-Registrar appointed under the Indian Registration Act, under their respective seals of office, personal appearance of the pensioner at the Treasury will not be insisted upon, the Treasury Officer will be competent, however, in all cases of doubt, to obtain proof of the existence of the pensioner independent of that furnished by the life certificate.

*Note – 1: The Disbursing Officer may at his discretion and for reasons to be recorded, privately identify and verify the continued existence of a pensioner, and dispense with his personal appearance prescribed in this rule but this power shall be exercised only in special cases such as of those who had high offices before retirement.*

*Note – 2: The provisions of this rule do not only apply to cases governed by rule 277.*

### *Undrawn Pensions and arrears*

286. (1) Unless the Government by general or special orders direct otherwise, pension remaining undrawn for more than a 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 can be paid:-

- (i) If the amount in arrears does not exceed Rs. 2,500, or with the previous sanction of the Collector of the district in which the pension payment office is located, if it exceeds Rs.2,500 but does not exceed Rs.5,000/- provided that in both the cases, arrear do not represent pension dues to be paid for the first time, and
- (ii) In all other cases, with the sanction of the authority by whom the pension was sanctioned;

Provided that if in any case a pension remains undraw for three years in the case of a service pension or six years in the case of a political pension, it can not be paid without the authority of the Accountant General.

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

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

### *Death of Pensioner*

**287.** The provision of Rule 142 of Meghalaya Financial Rule shall apply to payment of arrears of pension due in respect of deceased pensioner.

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 sanction of the competent authority to be obtained through the Accountant General.

Provided that if the arrears do not exceed Rs. 500/- and the case presents no peculiar features, the Accountant General may pass the arrears on his authority.

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

(2) 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 pensioner, except in the case of pensioners governed Rule 48 of the Meghalaya Civil Services (Pension) Rule 1983 in which case the pension's portion of the Order will be returned to the widow(er) and the disburser's portion will be retained by Treasury Order.

### *Reports to the Accountant General*

**288.** Every pension disbursing officer shall submit to the Accountant General concerned every six months a statement of cases of failure to draw pensions. The statement shall be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for six years or for three years, according as the pensions are classed as political pensions or other pensions and the other 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 reason for the non-drawal if known shall be stated against each name.

The disburser's portions of the Pension Payment Order of all pensioners whose names are included in Part I of the statement, as also of deceased pensioners where the arrears of pension due are not claimed within one year of the pensioner death shall be returned to Accountant General along with the statement. The disbursing officer shall sort out such cases by examining the file of Pension Payment Orders every month.

**289.** When a pension ceases to be payable during the life-time of a pensioner, both portions of Pension Payment Order shall be returned by the disbursing officer to the Accountant General after making the last payment and with a note recording the reasons for cessation of the pension payment.

## **SECTION V PURCHASE OF STORES, WORKS EXPENDITURES AND MISCELLANEOUS PAYMENTS**

### *Payment by cheques*

**290.** (1) In cases in which a disbursing officer is authorised to draw cheques on the treasury or the Bank, all payment in respect of works expenditures shall, as far as possible, be made by cheques. In drawing such cheques, the disbursing officers shall be guided by the general rules laid down in Section I of this Part.

(2) Subject as provided in Rule 132 petty sums under ten rupees shall not be paid by cheques; for disbursement of these and other claims which have to be paid in cash, e.g., wages of labourers any of the establishment charge directly to work, etc., disbursing officer may draw money from time to time

from the treasury or bank by cheques to replenish his cash chest. Save as provided above, no cheque shall be drawn until it is intended to be paid away; cheques drawn in favour of contractors and others shall be made over to them by disbursing officer direct, through occasional delivery of a cheque through a subordinate may be permitted at the discretion and responsibility of the disbursing officer.

*Note – 1: It is not permissible to draw cheques and deposits the amount in the departmental cash chest at the end of the year for the purpose of showing the full amount of the grant as utilised.*

*Note – 2: Payments due to contractors may be made to their banks direct in accordance with the provision of the Note below Rule 156.*

## **MISCELLANEOUS PAYMENTS**

### **Refunds Of Revenue**

**291.** Refunds of revenue can be drawn only on the demands and on the receipt of the person entitled to receive such refunds after production of proper authority. In cases where moneys on account of revenues of the Government were received and credited to the Government Account by a departmental officer or where these were credited at a treasury with which he is in account and the refundees request for refund through such departmental officer, the departmental officer should draw the amount on his receipt and make payment to the refundees concerned. However, on no account these may be drawn to be lodged in a deposit account pending demand.

Refunds of the value of Currency Notes credited to Government in accordance with the provision of the Reserve Bank of India (Note Refund) Rules, 1975 shall be made by the Currency Officer by debit to Government Account, and simultaneously, the particulars of the original credit together with the receipt of the actual payee shall be sent by him to the Accountant General concerned.

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**292.** Government officers, who have to make payments for refunds of revenue in cases where moneys on account of revenue were received and credited to Government Account by them, should at the request of the refundees, make payment of such claims as are up to Rs. 50 from out of permanent advance or imprest which they may be permitted to hold under the orders of competent authority subject to recoupment on presentation of refund bills.

**293.** Except as otherwise provided in this rules, every refund shall be noted against the original credit in the departmental accounts or other documents in which the moneys received are entered in detail and a certificate of such a note having been made must be given in all vouchers for refunds.

**294.** (1) Except as otherwise provided in these rules, 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 Form T.R. 33. The officer 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 credits by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

Where under the provisions of Rules 291 or 292 a departmental officer is required to draw the amount for refund of revenue, he will prepare a bill in Form T.R. 33 duly supported by the original challan with which the money was credited to Government Account or by a duly attested statement showing the names of the refundees, the amounts to be refunded and the number and date of the challan with which the money was originally deposited and the amount, if any, already refunded in cases where the amounts received from more than one person were credited by a single challan by him; and present it at the treasury after acknowledging the receipt thereof in the space provided for claimant's signature and after scoring out the words "claimants' signature". The treasury office will then make the payment to the departmental office after verifying the credit as stated in the first paragraph of this rules.

**295.** (1) If the amount of an examination fee originally received from a candidate through or by means of a crossed Postal Order, or any part of it, is to be refunded, the Secretary, State Public Service Commission/District Selection Committee will present to the Treasury Officer, a bill for the amount to be refunded, duly supported by the original challan crediting the money to the Government Account, along with the money order form duly filled in.

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The accompanying challan should also indicate under the Secretary's dated signature the total amount to be refunded. If the amounts were deposited in lump sum into the bank, a statement showing the names of the candidates demanding refunds the amount to be refunded to each, the number and date of the challan in which the money was originally deposited and

the amount already refunded if any should accompany the bill instead of the challan; such statement will be duly attested by the Secretary, Public Service Commission/District Selection Committee.

The Treasury Officer will then check the bill and enforce it as prescribed under Rule 166 and pay the amounts by transfer credit to the Post Office under the head of account "888-Adjusting Account with Posts and Telegraphs" in accordance with the procedure laid down in Article 25 and Exception (v) below Article 26 of the Account Code, Vol. II. The money order form received with the bill will be completed by the Treasury Officer in the manner indicated in Rule 166 and sent to the Postmaster for actual remittance of the money. The money order receipt will be watched by the Secretary, Public Service Commission/District Selection Committee and recorded after necessary check. The Secretary, State Public Service Commission/District Selection Committee will also note in the original copy of the challan under his dated signature the amounts refunded.

**296.** The following provisions shall apply to refunds of revenue, other than taxes on income, where the amount involved does not exceed Rs.100.

- (i) On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a note (a) inviting the person to whom the refund is to be made to receive payment at the treasury, and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by Postal Money Order at his expense.
- (ii) When the payee appears in person at the treasury the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by a duly authorised agent or by money order at his own expense.
- (iii) When the money order is issued under clause (b) of the notice referred to in (i) above, the Treasury Officer should follow the procedure prescribed in sub-rule (1) of Rule 166.



- (iv) On receipt of the money order acknowledgement duly signed by the payee it should be attached to the refund voucher in which the full amount of the refund and deduction made there from an account of the money order commission should be clearly shown; the voucher should then be disposed of in the usual way. The Accountant General will accept such voucher with the money order acknowledgement as a valid receipt for the full amount of the refund entered therein.

**297.** Unless otherwise provided by any law, rule or departmental regulation, an order for refund of revenue shall remain in force for a period of three months only from the date of its issue and no payment shall be made on its authority thereafter unless it is revalidated by the sanctioning authority.

### **Grant-in-aid Contribution, etc**

**298.** Save as hereinafter provided and subject to any general or special orders of the Government, bills for grant-in-aid, contributions, etc., shall be presented by the department in Form T.R. 34, the bills for the expenditure sanctioned by the Government and subordinate authorities under the powers delegated to them being drawn by the departmental officer nominated by the Government and the drawing officer in the office of the sanctioning authority respectively, the orders sanctioning the payment must be quoted in each case.

**299.** Compensations to Government servants for accidental losses, etc., due to effect of floods, cyclones, earthquakes or otherwise, may be drawn in ordinary pay bill form and bills so drawn may be paid at the treasury on the authority of the sanction noted in the bills.

**300.** In the Public Works Department, grant-in-aid may be included in the same bill as contingent charges, but the abstract of the bill should show the total amounts for each class separately.

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*Note : The term "Grant-in-aid, Contribution, etc.," includes such classes of expenditure as grants to local bodies, religious charitable or educational institutions; stipends and scholarships; contributions to public exhibition and fair; expenditure from the discretionary grants place at the disposal of Government, and compensations to government servants for accidental losses, etc.*

## *Stipends and Scholarships*

**301.** Bills for educational scholarships, stipends, etc., shall be presented in Form T. R. 35 or in such other form as may be prescribed by the authority competent to sanction such payments after consultation with the Accountant General. In the case of payments to institutions under private management, such bills shall be prepared and signed by the authorities of the institutions concerned and sent to such government official as maybe nominated in this behalf by the sanctioning authority, who will present the bill and draw the amount thereof from the treasury and make the payment to the institution concerned. The orders sanctioning the payment which should clearly state that the amount will be drawn by the departmental officer nominated therein must be quoted in each case.

If any conditions are attached to the payment of scholarships or stipends, the bill must bear a certificate of the counter-signing officer that he is satisfied that the prescribed conditions have been fulfilled.

*Note – 1: The provisions of this rule are not applicable to the various scholarship schemes of the Government; the amounts of scholarship in respect of students awarded scholarship under such schemes are drawn by presentation of bills by the departments concerned in accordance with the rules governing the schemes and the cheques/bank drafts obtained in favour of the Head of the Institutions concerned are sent to them for making payments to the students concerned.*

*Note – 2: The scholarship bill may be drawn in the 4th week of the month to which the scholarship relates and may be remitted by bank draft to the heads of institution concerned with the instructions to hand over the draft or cash to the scholar concerned immediately after the close of the month subject to the fulfillment of the conditions attaching to the award of scholarship.*

The following certificate will have to be furnished by drawing and disbursing officers in the scholarship bill:

- (i) Certified that all scholarship drawn for the period ending the 2nd preceding month have duly been disbursed to the proper persons.
- (ii) Certified that the conditions attached to the scholarships regarding conduct, regular attendance, etc., of the students have duly been fulfilled in the case of scholarships drawn for the period ending the 2nd preceding month.

### *Investment by Government*

**302.** Bills for Government's investments in a company, corporation or similar autonomous organisation shall be drawn by the drawing officer in the office of the sanctioning authority by presentation of simple receipt in a form similar to Form T.R. 34, duly supported by a copy of sanction for such payments. The drawing officer will obtain cheques where the treasury makes payments by cheques, or bank drafts where necessary and make arrangement for payment.

### *Interest on Government Debt*

**303.** The procedure with regard to payments of interest on different forms of Government securities shall be regulated by the rules and orders contained in this behalf in the Government Securities Manual issued under the authority of the Government.

### *Compensation for Land*

**304.** The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the special orders laid down in Rule 191 of the Meghalaya Financial Rules.

### *Discount on Stamps*

**305.** When discount upon stamps is allowed by deduction from the purchase money, a detailed bill in Form T. R. 25 headed "not payable at the treasury" shall be prepared by the Treasury Officer every month for the amount of discount allowed, and submitted to the controlling authority concerned for counter-signature and transmission to the Accountant General.

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**306.** The Government may, after consultation with the Accountant General, dispense with the submission of detailed bills, provided that the connected schedule accompanying the treasury account is supported by a certificate of the Treasury Officer that the discount has actually been allowed to the parties to whom it was due according to sanctioned rates.

### *Commission to Registrars*

**307.** Commission to Registrars may be drawn under departmental regulations on bills which must exhibit the fees upon which the commission is claimed; in such a form as to be capable of verification by comparison with the treasury accounts.

**308.** In cases in which the commission is calculated upon a number of documents registered, the bill shall be supported by a certificate of the District Registrar or other controlling officer that the amount has been correctly calculated.

### *Payment to the Reserved Bank*

**309.** Bills for sums payable to the Reserve Bank, *e.g.*, bills in connection with floatation of new loans, management of Public Debt, etc., shall be countersigned by an officer of the department of Finance before they are paid.

*Note: The Bank is authorised to debit the Government Account in advance of the submission of consolidated bill, for expenses incurred in connection with the floatation of Government loans; payment which it may make to bankers, etc. on account of brokerage; subject to the condition that the Bank accepts the responsibility in the event of any excess payment being made. The advance so made should be adjusted against the final bill of the Bank.*

### *Commission and Committees*

**310.** The procedure to be observed by commission and committees of the Government in drawing money for their expenditure shall be governed by the orders embodied in Appendix 2.

### *Payments on behalf of Defence Services*

**311.** Disbursements by civil authorities for the purchase of, or compensation for, lands taken up for the Defence Services, and also those for compensation for loss of crops and damage to lands, shall be vouched by the bills and receipts of the payees and the original orders or certified extracts there from under which the expenditure is incurred.

**312.** When a Civil officer required to supply carriage to troops on the march makes an advance to the owners of half the hire charges for the whole journey and recovers the same from the requisitioning' Defence officer on making over the carriage to the Defence authorities, the amount may be drawn, for such advance payment, from the permanent advance held by the Civil officer or from the treasury on an abstract bill, the amount of the bill and subsequent recovery being taken to the head "Advance Recoverable".

A similar procedure will also be followed in cases in which a Civil officer is called upon to supply articles of provisions, etc., to troops on the march.