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GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(EXPENDITURE SECTION)

N O T I F I C A T I O N

Imphal, the 10th September, 2026

No. FX-10/43/2025-e-FD: In exercise of the powers conferred by Article 283 (2) of the Constitution of India, the Governor of Manipur is pleased to notify the Manipur Treasury Rules, 2026 (*copy enclosed*).

It shall come into force from the date on which it is published in the Official Gazette of the Government of Manipur.

N ASHOK KUMAR,
Commissioner-Cum-Secretary (Finance),
Government of Manipur.

MAIN RULES
PART I – GENERAL PRINCIPLES AND RULES

Short Title and Commencement

1. These rules may be called the Manipur Treasury Rules, 2026. They shall come into force on the date of their formal notification in the Official Gazette of the Government of Manipur.

Scope of Application

1-A. These rules shall apply to -

(a) All Government monies including all receipts, withdrawals, payments, deposits, and inter-government transfers flowing through, or affecting, the following three funds:

- The Consolidated Fund of the State of Manipur;
- The Contingency Fund of the State of Manipur; and
- The Public Account of the State of Manipur.

(b) All electronic treasury operations, digital collections, and electronic banking arrangements managed through the Integrated Financial Management System (IFMS), e-GRAS, and the Reserve Bank of India's e-Kuber platform.

(c) Payments of all pensionary and allied benefits to the State Government pensioners of Manipur.

1-B. If the Government considers it necessary or expedient so to do for avoiding any hardship or removing any difficulty that may arise as a result of the application of these rules, it may, subject to such restrictions and conditions, if any, as it may think fit to impose, dispense with or relax the provisions of any of these rules in any case or class of cases.

Definitions

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

(i) ***"Accountant General / Principal Accountant General (A&E)"*** means the Head of an Office of Accounts and Audit subordinate to the Comptroller and Auditor General of India. When used in relation to a Treasury, this expression refers to the authority to whom the accounts of the Treasury are rendered.

(ii) ***"Accounts Officer"*** means the Head of an Office of Accounts set up under the scheme of departmentalization of Government Accounts.

(iii) ***"Audit Officer"*** means any officer subordinate to or under the superintendence of the Accountant General / Principal Accountant General (A&E), who exercises audit functions.

(iv) ***"The Bank"*** means any office or branch of the Banking Department of the Reserve Bank of India, any branch of the State Bank of India acting as the agent of Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (2 of 1934) and any branch of a Subsidiary Bank as defined in Section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), which is authorized to transact Government business as agent of the State Bank of India or any other agency appointed by the Reserve Bank of India.

(v) ***"District Collector / District Magistrate"*** means the Head of a District and includes any other officer for the time being authorized to discharge the duties of the collector for the purpose of these rules.

(vi) ***"Competent Authority"*** means the Government or any other authority to whom the relevant powers may be delegated by the Government.

(vii) ***"Comptroller and Auditor General"*** means the Comptroller and Auditor General of India.

(viii) ***"Constitution"*** means the Constitution of India.

(ix) ***"CRA"*** means the Central Recordkeeping Agency appointed by Pension Fund Regulatory and Development Authority (PFRDA), New Delhi, to maintain the accounts of employees covered under National Pension System (NPS).

(x) ***"Cyber Treasury"*** means Central Treasury duly notified by Finance Department apart from Treasuries and Sub-Treasuries situated in various Districts, to manage the functioning of online receipts of the Government dues.

(xi) ***"Cyber Treasury Officer"*** means an officer appointed to act as Treasury Officer in respect of Cyber Treasury and include Assistant Treasury Officer in respect of such functions of the 'Cyber Treasury' as are assigned to them by Cyber Treasury officer or any other higher authority.

(xii) ***"Director, Treasuries and Accounts, Manipur"*** means the Head of Department in respect of Treasury Administration of the State.

(xiii) ***"District"*** includes any area whether described as a district or by any other name which is served by a treasury placed in direct relation with the Principal Accountant General and the term "District Treasury" shall be construed accordingly.

(xiv) ***"Digital Signature"*** means a cryptographically secure digital key issued by a licensed Certifying Authority, utilized by an authorized officer to legally execute bills, tokens, or vouchers.

(xv) ***"e-Challan"*** means an electronic document generated through the Electronic Government Receipt Accounting System (e-GRAS) portal as proof of payment of taxes or other dues into the Government Account.

(xvi) ***"e-Advice"*** means a digitally signed electronic authorization or payment order issued securely from an authorized treasury station to an authorized bank for dispensing funds.

(xvii) ***"Electronic Record"*** means data, record, or data file generated, sent, received, or stored in electronic form within the integrated treasury platform.

(xviii) ***"e-Kuber"*** means the Core Banking Solution platform of the Reserve Bank of India utilized for executing direct-to-account state government disbursements.

(xix) ***"e-GRAS"*** means the Electronic Government Receipt Accounting System portal (https://egrasmanipur.nic.in) serving as the central portal for all digital revenue realizations.

(xx) **"*Finance Department*"** means the Finance Department of the State Government.

(xxi) "*Government Account*" means the account relating to all receipts and payments made out of the Consolidated Fund, the Contingency Fund or the Public Account of the Government of Manipur.

- *"Consolidated Fund of the State"* means the Consolidated Fund of the Manipur as referred to in clause (1) of Article 266 of the Constitution of India, and it includes the fund into which all revenues received by the Government of the State, loans raised by the Government by the issue of the treasury bills, loans or ways and means, advances and moneys received by the Government in repayment of loans are credited, and from which the expenditure of the State, when authorised by the Legislature, is met;

- *"Contingency Fund of the State"* means the Contingency Fund of the Manipur established under the Manipur Contingency Fund Act, 2024 in pursuance of Article 267(2) of the Constitution of India, and it includes the fund in the nature of an imprest placed at the disposal of the Governor to enable them to make advances to meet urgent unforeseen expenditure, pending authorization by the State Legislature;

- *"Public Account of the State"* means the Public Account of Manipur as referred to in clause (2) of the Article 266 of the Constitution of India and is the account into which all public moneys other than those which form a part of the Consolidated Fund of the State received by or on behalf of the State, are credited and from which disbursements are made in accordance with the prescribed rules.

(xxii) *"IFMS"* means the Integrated Financial Management System of the Government of Manipur, a centralized web-based platform coordinating budget layout, DDO bills, and real-time accounting.

(xxiii) *"Maker" and "Checker"* mean the hierarchical access nodes inside the database framework where the 'Maker' initializes a transactional record or claim, and the 'Checker' verifies, audits, and applies secondary cryptographic authentication to clear the claim.

(xxiv) "NPS" means the National Pension System introduced by Government of India and adopted by the State Government as a defined Contributory Pensions Scheme.

(xxv) *"PFMS"* means the Public Financial Management System managed by the Government of India for tracking program funds and Direct Benefit Transfer (DBT) clearings.

(xxvi) *"Reserve Bank of India"* means the Reserve Bank of India constituted under the Reserve Bank of India Act 1934 (2 of 1934).

(xxvii) *"The State Government"* means the State Government of Manipur.

(xxviii) *"Treasury Officer"* means any officer appointed by the Finance Department to perform such functions as mentioned in these rules and includes the Sub-Treasury Officer and the Assistant Treasury Officer.

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

(xxx) *"Voucher"* means the bill or a cheque when it is duly paid.

Location of Moneys Credited to Government Account

3. Unless otherwise prescribed, money credited to Government Accounts of the State shall be held in the Bank.

The deposit of such moneys in the Bank shall be governed by the terms of the agreement made with the Bank under Section 21 of the Reserve Bank of India Act, 1934 (2 of 1934).

NOTE**:** The agreement with the Bank is printed as Appendix-1 of this compilation.

General System of Control over State Treasury

District Treasuries

4. (1) There shall be a District Treasury at such places as the Government may direct after consultation with the Principal Accountant General.

Subject as hereinafter provided in this rule, the general procedure of and conduct of business in a District Treasury shall be regulated by the provisions contained in Part-II.

(2) The Treasury shall be under the general charge of the Administrative Secretary (Finance), Finance Department, Government of Manipur. The Director, Treasuries and Accounts shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns/monthly accounts required from the Treasury to the Accountant General / Principal Accountant General (A&E).

(3) No portion of the responsibility for the proper management and working of Treasuries shall devolve upon the officers of the Accountant General / Principal Accountant General (A&E), Manipur. The inspection of Treasuries by officers of the Accountant General / Principal Accountant General (A&E), Manipur shall not relieve the Director, Treasuries and Accounts, of their responsibilities for management and inspection.

Sub-Treasuries

5. In the event of establishment of one or more Sub-Treasuries under a District Treasury, the arrangement for the administration thereof and for the proper conduct of business therein shall be such as may be prescribed by the Government after consultation with the Accountant General / Principal Accountant General (A&E).

The Sub-Treasuries shall function as independent Treasuries and render accounts to the Accountant General / Principal Accountant General (A&E) independently.

Payment of Revenues of the Government into the Government Account

6. All the moneys received by or tendered to Government officers on account of the revenues of the State Government shall, without undue delay be paid in full into a Treasury and shall be included in the accounts of the State Government. Moneys received as **aforesaid shall not be appropriated to meet departmental expenditure**, nor otherwise kept apart from the accounts of the Government.

7. A Government officer may not, except with the special permission of the Government, deposit in a Bank, other than the Reserve Bank or its agent for the purpose of Government transactions, moneys withdrawn from the Government Account under the provision of Rules 10 to 21.

8. The procedure to be adopted by Government officers and other authorized collecting agencies in receiving moneys on account of the State Government revenues, granting receipts for such moneys and bringing them in the Government Account, and by the Treasury and the Bank in receiving such moneys and granting receipts for them shall be regulated by the provisions contained in Part-III.

Custody of Money Relating to or Standing in the Government Account

9. (1) The procedure for the safe custody of moneys in the hands of Government officer shall be regulated by the provision contained in Part-IV.

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

Withdrawal of Moneys from the Government Account

10. In Rules 11 to 21, the term 'withdrawal' with its cognate expression refers to the withdrawal of funds from the Government Account for disbursements of or on behalf of the Government.

11. Save as expressly provided by or under these rules, or unless the Government after consultation with the Comptroller and Auditor General otherwise direct in any case, moneys may not be withdrawn from the Government Account without the written permission of the Treasury Officer or of an officer of the Indian Audit and Accounts Department authorized in this behalf by Accountant General / Principal Accountant General (A&E).

12. The Accountant General / Principal Accountant General (A&E) may, within the limit of their own jurisdiction, permit withdrawal for any purpose. Unless expressly authorized by these rules or by any special orders of the Government, the Accountant General / Principal Accountant General (A&E) may not permit withdrawal at a place outside the limits of their own jurisdiction.

13. Except as provided in Rules 20 and 21, a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal complies with the provisions contained in Part-V as to the person by whom and the form in which the claim shall be preferred and the checks to which the claim shall be submitted by the Treasury Officer before directing payment thereof.

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

15. A Treasury Officer shall not honour a claim which they consider to be disputable. They shall require the claimant to refer it to the Accountant General / Principal Accountant General (A&E).

16. Except as otherwise provided in Section 1 of Part –V, a payment shall only be made in the District in which the claim arises.

17. No withdrawal shall be permitted on a claim for the first of any series of payment in a District, of pay or allowances to a Government servant other than a person newly appointed to Government Service, unless the claim is supported by a last pay certificate in the prescribed form. A Treasury Officer may not permit any withdrawal in respect of pay or allowances of a Government to whom they have granted a last pay certificate unless the certificate is first surrendered.

NOTE 1: Withdrawal for a claim for Travelling Allowance in respect of journey, by a retiring Government servant and their family, from this last place of duty to a place where they wish to reside, may be permitted by a Treasury Officer even without surrendering the last pay certificate.

NOTE 2: In the event of death, retirement or discharge of a Government servant, the Children's Educational Allowance admissible to such Government servant should be drawn and disbursed by the Head of the Office in which the Government servant was last employed and withdrawal of funds, for the purpose may be permitted by the Treasury officer even without surrendering the last pay certificate.

18. The Treasury Officer shall be responsible to the Accountant General / Principal Accountant General (A&E) for acceptance of the validity of a claim against which they have permitted withdrawal and for evidence that the payee has actually received the sum withdrawn.

19. The Treasury Officer shall obtain sufficient information as to the nature of every payment they are making and shall not accept a claim which does not formally present that information unless there are valid reasons which they shall record in writing for omitting to enquire it.

20. The Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to them for payment, but shall intimate to the drawing officer any correction which they make.

21. The Director, Treasuries and Accounts may, in circumstances of urgency, by an order in writing authorize and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of these rules. In any such case, the Director, Treasuries and Accounts, shall at once forward a copy of their order and a statement of the circumstances requiring it and the Treasury Officer shall at once report the payment to the Accountant General / Principal Accountant General (A&E).

NOTE**:** The need for exercising the special power under this rule should not arise at all in normal conditions. The power should be used only in real cases of urgency, e.g., floods, earthquake and the like, and withdrawals of money under this rule should, as far as possible, exclude all personal claims of Government servants.

Responsibility for Moneys Withdrawn

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

23. (1) Subject as hereinafter provided in this rule, the procedure to be observed by a Government officer in regard to moneys withdrawn from the Government Account for expenditure shall be regulated by the provisions made in this behalf in Part-V.

(2) A Government officer supplied with funds for expenditure shall be responsible for such fund until an account of them has been rendered to the satisfaction of the Accountant General / Principal Accountant General (A&E) concerned. They shall also be responsible for seeing that payments are made to persons entitled to receive them.

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

Inter-Government Transactions

24. (1) No transaction of the State Government with a Central Government/or another Government shall be adjusted against the balance of the State Government except in accordance with the direction as may be given by the Accountant General / Principal Accountant General (A&E) with the approval of the Government to regulate the procedure for the accounting of such transactions.

(2) All adjustments against the balance of the State Government by debit or credit to the account of a Central Government/ or another Government shall be made through the Central Accounts Section of the Reserve Bank.

25. Receipts and disbursements in a State on behalf of the Central Government shall be adjusted, as far as practicable, directly against the balance of the Central Government held by the Bank, but where such transactions are temporarily taken into account against the balance of the State Government, the Accountant General / Principal Accountant General (A&E) of the State will, on receipt of intimation from the Treasury, make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Section of the Reserve Bank against the balance of the Central Government held by the Bank.

26. (1) The Treasury Officer shall, subject to any general or specific direction of State Government in this behalf, receive or authorise the Bank to receive moneys tendered on behalf of the Central Government or another State and may if so required by the Accountant General / Principal Accountant General (A&E), make or authorise payment of any claim against the Central Government or another State.

(2) Moneys paid or received in the Office of the Accountant General / Principal Accountant General (A&E) on behalf of a State or book entries made in the Office of the Accountant General / Principal Accountant General (A&E) affecting the accounts of a State, where such moneys or book entries are credited or debited in the first instance against the balance of the State Government, shall be adjusted against the balance of the State concerned in accordance with such directions as may be given in this behalf by the Accountant General / Principal Accountant General (A&E) with the approval of the Government.

SUBSIDIARY RULES
PART II - GENERAL ORGANIZATION AND WORKING OF STATE TREASURIES

General Organization

Management

27. The Director, Treasuries and Accounts, Manipur shall be the Head of the Department in respect of Treasury Administration of the State and they shall be responsible for the proper management and working of the Treasuries. The Directorate of Treasuries and Accounts, Manipur was established as per Finance Department, Manipur Order No. 33/1/91-PC dated 18th November, 1991.

Field Organisation

28. Unless the Government after consultation with the Accountant General / Principal Accountant General (A&E), otherwise direct in any special case there shall be a Treasury in each district. The Government may in consultation with the Accountant General / Principal Accountant General (A&E), may issue orders to open one or more Sub-Treasuries in a district depending on the workload and these Sub- Treasuries shall function as independent Treasuries and render accounts to the Accountant General / Principal Accountant General (A&E) independently.

29. The Director, Treasuries and Accounts, Manipur being in general charge of the Treasury, shall be immediately responsible to the Administrative Secretary (Finance) for its general administration and working. The appointment of a subordinate to the immediate charge of a treasury shall in no way relieve the Director from this responsibility. This responsibility extends not only to the security of cash balance, stamps and other Government property and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of prescribed accounts and returns and the punctuality of their submission and to the implicit obedience of the Treasury Officer to the instructions issued by the Accountant General / Principal Accountant General (A&E) or any other competent authority.

30. The Director shall send immediate notice to the Accountant General / Principal Accountant General (A&E) and other concerned authorities of any defalcation or loss of public money, stamps or other property discovered in the Treasury or a Sub-Treasury, even when such loss has been made good by the person responsible for it. Such notice shall be supplemented as soon as possible afterwards by a detailed report after personal investigation into the case. In dealing with cases of defalcation or losses as aforesaid and in reporting such cases to the Accountant General / Principal Accountant General (A&E) and other authorities, the Director shall be guided by such general orders or instructions as may be issued in this behalf by the Government.

Petty cases, that is, cases involving losses not exceeding Rs. 500 each, need not be reported to the Accountant General / Principal Accountant General (A&E) unless there are, in any cases, important features which merit detailed investigation and consideration.

31. The Director shall remember that, when an irregularity of any kind is brought to their notice by the Accountant General / Principal Accountant General (A&E), nothing but a report on his knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate.

32. The Director is bound to satisfy themself by periodical examination, at least once a year for stamps and other valuables are kept under joint lock and key and corresponds with the book balance.

33. The Director shall satisfy themself at least once in every quarter that the deposit registers are kept according to prescribed rules and that all necessary entries are made and initialled without fail at the time of the transaction by the Treasury Officer.

34. The Director shall be especially careful, when assuming or making over charge, to see that the stock of stamps and other valuables are thoroughly verified and that a certificate of taking over charge in which the stock of stamps and valuables is to be shown is invariably dispatched to the Accountant General / Principal Accountant General (A&E) with a certificate in Form M.T.R. 1 on the same day as the transfer of charge takes place.

Treasury Officer

35. The appointment of a very junior officer to the charge of a Treasury should not ordinarily be made but if in a temporary emergency such an appointment is made, the departure from the rule shall be reported to the Accountant General / Principal Accountant General (A&E) and the reasons for it explained to that officer.

36. The Treasury Officer shall be responsible to the Administrative Secretary (Finance) and the Director, Treasuries and Accounts, for keeping of the Accounts of the Treasury strictly in accordance with the directions contained in the Manipur Treasury Rules, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the Treasury.

37. The special precautions to be observed by the Treasury Officer in matters relating to receipts, custody and payment of Government moneys are specified in other relevant parts of these rules.

Relation with the Accountant General / Principal Accountant General (A&E)

38. The Accountant General / Principal Accountant General (A&E) may direct their communication regarding Treasury accounts and procedure either to the Director or to the Treasury Officer, but all important communications to the Accountant General / Principal Accountant General (A&E) must issue over the signature of the Director or with their approval. The Director may not forward the Treasury Officer's explanation as their own in reply to questions or enquiries concerning the Treasury work.

Accountant

39. The Accountant is responsible under the orders of the Treasury Officer/Sub-Treasury Officer for keeping complete records of all transactions of the Treasuries and for the compilation of prescribed accounts and returns strictly in accordance with the directions and orders in force. They are also required to see that the rules and orders in force are observed in respect of all transactions of the Treasury and to bring all cases of irregularity to the notice of the Treasury Officer/ Sub-Treasury Officer.

Treasury Accounts

NOTE 1: Wherever a register or record is mentioned in these rules it refers to physical record or data maintained in electronic format as the case may be.

NOTE 2: With the implementation of *e-Kuber System of RBI – Electronic Disbursement of Government Payments* vide Finance Department's (Resource Section) OM No. 1/11/2017-FC dated 24th December, 2019 all the Government payments/disbursements will be made electronically through the bank account of each payee, whether they are an employee, pensioner, beneficiary, vendor, etc. After the approval of the bill by the concerned Treasury/Sub-Treasury Officers, an e-advice, digitally signed, will automatically be transferred to RBI's e-Kuber portal. The RBI will then make the payment by means of NEFT/RTGS as the case may be, as per the e-advice received from the concerned Treasury. All types of Pension payments in all the Pension disbursing Treasuries/Sub-Treasuries shall also be covered under the e-Kuber platform.

Accountant's Books

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

41. The Treasury/Sub-Treasury Officer shall prohibit any erasures or overwriting in the cash book and other registers of initial record or in any account or schedule and verify and initial every correction in them.

Closing for the Month

42. The monthly accounts of the Treasury shall be closed without fail on the last day of each month.

43. The Treasury Officer shall obtain the Reserve Bank Deposit (RBD) figure from the Date-wise Monthly Statement (DMS) provided by both the Reserve Bank of India and the Link Bank. The monthly account shall be considered as settled and closed when the Treasury Gross Amount obtained from the List of Payment agrees with the sum total of RBD figure and amount in the Cash Account.

44. The Treasury/Sub-Treasury Officer must check each entry in the Cash Account and List of Payments with the corresponding totals in the Cash Book and see that the totals of all the registers are correctly carried into the Cash Book, in the relevant format including digital format.

NOTE: If at any time the Treasury/Sub-Treasury Officer be unable to compare all entries they may compare at least some; notably, they should compare the entries in the plus and minus memorandum of deposits, stamps, etc., with the entries in the account, e.g., the plus and minus memorandum shows a reduction in the stock of judicial stamps to the value of Rs.5000; if the credit in the accounts be less, the difference must be traced and satisfactorily accounted for.

Monthly Accounts and Returns

45. (1) A complete list of treasury accounts and returns to be rendered on different prescribed dates to the Principal Accountant General and other authorities shall be kept at each Treasury. The accounts and returns be written up in accordance with the directions contained in this behalf in the Account Code Volume-II and such orders and instruction as may be issued by the Principal Accountant General.

(2) With regard to the punctual submission of the accounts and returns, the Administrative Secretary (Finance) shall view with severe displeasure any avoidable delay on the part of the Treasury Officer in the dispatch of the prescribed accounts and returns with complete schedules and vouchers particularly those required by the Government and the Principal Accountant General concerned.

NOTE: The returns due for dispatch on a holiday may be sent a day (but not more than one day) late.

Treasury Inspection

General Rules

46. Treasuries shall be periodically inspected by the Accountant General / Principal Accountant General (A&E) for checking whether the accounts and records are properly maintained. In addition to inspection of individual treasuries, the PAG may undertake comprehensive audits of computerized systems to evaluate general and application controls.

47. The Director shall make a systematic inspection of the working of the Treasury once a year with the object of ensuring that the procedure actually observed at the Treasury is in accordance with the rules and orders in all respects and that the accounts and other records are properly maintained. The inspection shall be carried out in accordance with the following instructions:

(a) The strong room should be first inspected to check if it is secure and fit for use.

(b) The following are some of the more important points to which personal attention must be devoted at the inspection:

(i) That arrangements connected with the strong room for storage and custody of treasure, stamps, padlocks and keys and other valuables are perfect and complete;
(ii) That cash, draft forms and cheque forms are handled strictly in accordance with the rules;
(iii) That the arrangements for the examination of money received and of claims to be paid are satisfactory;
(iv) That the Treasury Officer exercises a proper and adequate check over the working of the treasury;
(v) A general review of the various records, register, books of reference, etc., should be undertaken to see whether the detailed orders of competent authorities issued since the date of last inspection relating to such matters as the issue of coins and notes, remittances, custody of padlocks and keys, stamps, and maintenance of accounts are readily available for reference and have been properly maintained.

These points are not exhaustive and the Director has full discretion to add other items according to local needs. Neither the specification of these points nor the inspection carried out by an officer of the Accountant General / Principal Accountant General (A&E) office shall in any way diminish the Director's personal responsibility for the efficient working of the Treasury. As the inspection must be made as systematically and thoroughly as possible; it is open to the inspecting officer to extend their personal scrutiny to points not mentioned in this rule and which in their opinion require such scrutiny.

48. (a) Copies of inspection report shall be sent to the Finance Department, Government of Manipur, as well as to the concerned Treasury/Sub-Treasury after completion of the inspection. Concerned Treasury/Sub-Treasury shall submit the compliance report to the Finance Department, the Accountant General / Principal Accountant General (A&E) and the Director, Treasuries and Accounts, within one month from the date of receipt of the report.

(b) The Director of Treasuries and Accounts, Manipur shall report to the State Government serious irregularity, if any, found during inspection without waiting for the compliance from the concerned Treasury.

Miscellaneous Provisions

Deposit of Cash and Valuables in the Treasury

49. If for special reasons, the Administrative Secretary (Finance) or District Collector directs the cash chests belonging to any Government Department to be lodged in the Treasury for safe custody, the fact shall be reported for information of the Accountant General / Principal Accountant General (A&E). A register shall be kept in the Treasury in which the receipt and return of the chest should be duly acknowledged. The key or keys of the chests must not be kept in the Treasury nor shall the amounts of such chest be brought into the accounts of the Treasury. The Accountant General / Principal Accountant General (A&E) may report to the Administrative Secretary (Finance) any case in which the permission appears to have been improperly granted by the District Collector.

50. Bullion, jewellery and other valuable coming into the hands of a Government officer in their official capacity may be received into the Treasury for safe custody at the discretion of the District Collector. The procedure to be observed by the Treasury Officer in dealing with such articles may be laid down by the Administrative Secretary (Finance). The value of such articles must not be brought into the accounts of the Treasury.

PART III - RECEIPT OF GOVERNMENT MONEY AND PAYMENT OF SUCH MONEY INTO THE GOVERNMENT ACCOUNT

General Rules

Realisation of Government dues

51. Government dues or other moneys receivable on account of the revenues of the State Government of Manipur may be realized in cash (legal tender coins or notes), or via electronic mode through the Electronic Government Receipt Accounting System (e-GRAS) portal, which includes internet banking, credit cards, debit cards, Unified Payments Interface (UPI), National Electronic Funds Transfer (NEFT), and Real Time Gross Settlement (RTGS). The processing of manual physical challans via treasury counters is discontinued as notified in FD's O.M. No. FC-7/1/2020-e-FD dated 15-12-2025. All revenues, including transactions tendered by cheque or demand draft, must be routed online to generate a digital e-challan through the e-GRAS platform (https://egrasmanipur.nic.in) prior to deposit.

52. Save as otherwise expressly provided in these rules or in any authorized departmental regulations, the following rules shall be observed by all Government officers who are required to receive Government dues and handle cash:

(i) Every officer receiving money on behalf of the Government should maintain a cash book in Form M.T.R. 3.

(ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

[Exception - "Account Payee" crossed cheques or bank drafts issued by a Pay and Accounts Officer (or Cheque Drawing DDO) routed merely for third-party physical delivery are excluded from cash book registries and tracked via a separate Register of Valuables.]

(iii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.

(iv) At the end of each month, the Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account, primary abstract or account current is required to be submitted to the Accountant General / Principal Accountant General (A&E). Such certificates must be signed by the Head of the Office who should invariably date the signature.

NOTE: In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of monthly salary and allowances, it may be done on the first working day of the next month before making any transactions on that day.

(v) An erasure or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of the Office should initial every such correction and invariably date his initials. This is only for cases where the cash book is maintained manually.

(vi) A Government officer who handles Government money should not, except with the special sanction of the Head of the Office, be allowed to handle also in their official capacity money which does not belong to the Government. Where under any special sanction, a Government officer deals with both Government and non-Government money in their official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of the Government Account.

(vii) The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ one for this purpose, a man of some length of service and proved trustworthiness should only be selected and in case where the amount to be handled is large, one or more guards should accompany the messenger.

NOTE 1: The duties imposed by Clauses (ii) to (vi) of this rule on the Head of the Office may be entrusted to a subordinate Gazetted officer nominated by the Head of the Office for this purpose.

NOTE 2: The cash books should be bound in convenient volumes and their pages machine-numbered. Before bringing a cash book into use, the Head of the Office or the officer nominated by them under Note 1 should count the number of pages and record a certificate of count on the first page of the cash book. This is relevant only in cases where the cash book is maintained manually.

52-A. Save as otherwise expressly provided in these rules or in any authorized departmental regulations, the following rules shall be observed by all Government officers who are required to (a) receive Government dues and handle cash and/ or (b) perform the functions of Drawing and Disbursing Officers (with or without cheque drawing powers):

(i) Every such officer (referred to in the rule as the Head of the Office) should maintain a cash book in Form M.T.R 3.

(ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of Check.

EXCEPTION: (a) Cheques issued by cheque drawing D.D.O.s are required to be entered in a “Register of Cheques” issued in Form M.T.R. 35. Therefore, only those cheques drawn by them which are encashable in their capacity as Disbursing Officer for arranging payments in cash, need be entered in the cash book.

EXCEPTION: (b) Receipts in the form of local cheque/bank drafts (to be crossed) in favour of Pay and Accounts Officer (or received in favour of D.D.O.s under any Rule or Act but endorsed in favour of P.A.O.s) accepted by non-cheque drawing D.D.O.s need not be entered in the cash book, but should be interned in the register of valuables (Form M.T.R. 36) and remitted into the accredited bank, duly supported by e-challans for credit to Government Account.

(iii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.

(iv) At the end of each month, the Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, instructions contained in Rule 16 of GFRs should be followed.

(v) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government accounts should be attested by the Head of the Office after verifying them with reference to the bank's receipt recorded on the pay-in-slip or e-challans. When the credit appears in the receipt scroll from the bank, the actual date of realization of the cheque/bank draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.

(vi) An erasure or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of the Office should initial every such correction and invariably date their initials.

(vii) A Government officer who handles Government money should not, except with the special sanction of the Head of the Office be allowed to handle also in their official capacity, money which does not belong to the Government. Where, under any special sanction, a Government officer deals with both Government and non-Government money in their official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transaction relating to the latter should be accounted for in a separate set of books and kept entirely out of the Government account.

(viii) The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ one for this purpose, a man of some length of service and proved trustworthiness should only be selected and in cases where the amount to be handled is large, one or more guards should accompany the messenger.

NOTE 1: The duties imposed by Clauses (ii) to (vi) of this rule on the Head of the Office may be entrusted to a subordinate Gazetted officer nominated by the Head of the Office for this purpose.

NOTE 2: The cash books should be bound in convenient volumes and their pages machine numbered. Before bringing a cash book into use, the Head of the Office or the officer nominated by them under Note 1 should count the number of pages and record a certificate of count on the first page of the cash book.

NOTE 3: If large numbers of bank drafts/cheques are received by any departmental office, receipt thereof and remittance into banks need not be entered individual item-wise in the cash book. It would be sufficient if the total of the daily entries pertaining to the same classification from the register of valuables (Form

M.T.R 36) maintained for the purpose is carried to the cash book giving cross reference in the latter to the serial numbers thereof in the former.

Cheques Tendered in Payment of Government Dues

53. (1) (a) Cheques drawn on the local branch of a scheduled bank may be accepted by departmental officers or the treasury or the Bank in payment of Government dues or in settlement of other transactions with the Government. The cheques should be crossed by the drawer before tendering. However, until the cheque is cleared, the Government cannot admit that payment has been received, consequently, the receipt of the cheque alone may be acknowledged when it is tendered. A formal payment receipt, if so desired by the tenderer, shall be sent to his address after the cheque has been cleared. The preliminary acknowledgement of the receipt of the cheque will be given in the form below:

"Received cheque number …………….. for Rs. ………………….drawn on …………….. on account of ……………. as per Challan No. ………………….."

NOTE: The Bank reserves to itself the right to refuse to accept cheques, collection of which in its opinion cannot reasonably be undertaken.

(b) In the event of the cheque being dishonoured by the Bank on presentation, the fact shall be reported at once to the tenderer with a demand for payment in cash and the dishonoured cheque should be returned to the tenderer on surrendering the preliminary acknowledgement of the receipt of the cheque or any token preciously granted. The Government cannot, however, accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

NOTE: The e-challan accompanying the cheque should not be returned to the tenderer when the dishonoured cheque is returned to them but should be retained and destroyed in due course.

(c) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payments in this manner without risk must take suitable precautions to ensure that his cheque reaches the treasury or the receiving office at the latest on the working day preceding the date on which the payment is to be made. Cheques received on the last day of payment of Government dues may be refused at the discretion of the officer to whom they are tendered and those received later will not be accepted.

(2) The Government may, in relation to any particular class of transactions involving payment of Government dues, issue orders varying or relaxing any of the conditions prescribed in this rule.

Procedure for Paying Money into the Government Account
Processing Electronic Receipts (e-GRAS)

54. (1) The transaction and collection of Government dues (tax/non-tax revenue) shall be a process interlinking the remitter, the agency banks, and Cyber Treasury on the e-GRAS (Electronic Government Receipt Accounting System) portal.

(2) For making online payments, the remitter shall login to the portal at https://egrasmanipur.nic.in and prepare an e-challan in Form MTR 4 after filling in the necessary details. A unique identification number, i.e. Government Reference Number (GRN) is created for each transaction.
(3) A unique identification number called Bank Challan Identification Number (Bank CIN) will be created at the bank website when the payment goes through the chosen bank to the account Cyber Treasury, Government of Manipur. This completes the transaction and the amount is credited to the Government account opened with the participating bank.

Grant of Digital Receipt to the Payer

55. (1) After a successful transaction, the remitter will be redirected to the e-GRAS portal where the e-challan containing both GRN and bank CIN details are available. The bank's name, date of transaction and bank CIN are automatically updated on the portal. The scroll number shall be updated on the successful remittance of receipts to the Reserve Bank of India (RBI) and the confirmation of the data updated by the agency bank and the Cyber Treasury on regular intervals.
(2) The funds collected in the Government pooling account shall be remitted to the Government's account with the RBI electronically or by RTGS as far as possible or as per the terms agreed upon mutually.
(3) The information shall be uploaded on e-GRAS portal by the bank. The bank CIN would be the basis for e-reconciliation. The compiled information of receipts will be available for download to the respective departments, which shall use the information to reconcile the accounts electronically using their own software.
(4) Cyber Treasury shall submit the monthly accounts to the Accountant General / Principal Accountant General (A&E) and Director, Treasuries and Accounts, for all online receipts.

Manual Payment

56. (1) In case of payments through cash/DD/Banker's Cheque, the remitter will login to https://egrasmanipur.nic.in wherein the template of the e-challan will be available.

2. The remitter shall enter the details in this template. After successful filling in the necessary information, GRN will be generated. The remitter will print copies of the e-challans and go to the bank to deposit the receipts.

3. The bank will upload the details of the payments in a mutually agreed format between the bank and the Directorate of Treasuries and Accounts. The bank will also provide Unique ID number along with physical scrolls to Cyber Treasury.

4. The bank is liable to provide facility for generating e-challans at the counters. The reconciliation process and scroll process in the case of manual payments done through e-challan shall be between the bank and Cyber Treasury.

Form and Custody of Receipt Books

57. Receipts books in the prescribed machine numbered Form M.T.R. 5 shall be used in all Government offices receiving money on behalf of Government, unless any special form of receipt is prescribed by departmental regulations to suit the convenience of any particular department or office.

58. The blank receipt book shall be kept under lock and key in personal custody of the officer authorised to sign the receipt on behalf of the Government.

59. Before a receipt book is brought into use the number of forms contained therein shall be counted and the result is to be recorded in a conspicuous place in the book duly signed by the Government officer in charge/custody of the book. Counterfoils of the used receipt books shall be kept in his personal custody.

Issue of Duplicates or Copies of Receipts

60. No Government officer may issue duplicates or copies of receipts granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on specified day a certain sum on a certain account was received from a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases authorized or by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.

Departmental Regulations

61. Subject as provided in the Rules 51 to 59, the detailed procedure to be adopted in any particular department of the Government with regard to the realization of the Government dues and granting of receipts for the money realized may prescribed by departmental regulations.

Challan

62. Payment to Government account is to be made in the designated Bank authorized by Government in Finance Department. While making payment to the Government account in a Bank through cash, bankers cheque, bank drafts etc. it must be presented with an e-challan in Form M.T.R. 4, showing distinctly the nature of the payment, the person or Government officer on whose account it is made, and all the information necessary for the preparation of the credit and, where necessary for its allocation between the Governments and the departments concerned. As far as possible, separate e-challan shall be used for moneys creditable to different head of account.

The Departmental Officers authorized to collect Government dues are also required to deposit it to the Government account through the prescribed e-challan Form M.T.R. 4 in a periodical manner.

NOTE: Any person paying money in the Bank or Government Account to the credit of the Public Works Department shall present with it an e-challan in Form M.T.R. 4 with the letters ‘PWD’ superimposed diagonally in red ink on the e-challan.

63. Except as provided otherwise in these rules, e-challans shall be presented in duplicate. Save where any other arrangement has been authorized by the Government for the supply of e-challan form, printed forms of e-challan which may with advantage be bilingual will be supplied by the Treasury Officer free of charge.

NOTE: In every case of recovery of overpayment made in cash, an e-challan shall be presented in triplicate, containing full particulars of the number and date of encashment of the voucher and also the head of account under which the amount was originally drawn, one copy of the e-challan being forwarded by the Treasury to the Accountant General / Principal Accountant General (A&E) in support of the credits incorporated in the monthly schedule of receipts of the department concerned.

64. When money is paid by a private person into the Bank located in the same place as the departmental officer concerned with the payments, the e-challans may, before presentation to the Treasury, be signed by the departmental officer. Notwithstanding this arrangement, the responsibility for prompt payment of Government dues will rest with the party required to make such payment and they should tender the money along with e-challan into the Bank.

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

Special Procedure Applicable to Particular Departments

66. The procedure to be observed by officers of the Public Works and Forest Departments in paying into the treasury or the Bank moneys received by them shall be regulated by the rules laid down in Part-VI.

Procedure at Treasuries in Receiving Money and Granting Receipts

Validation of e-Challans and Receipt Procedure

67. (1) All money remitted into the Government Account shall be accompanied by an e-Challan generated through the Manipur e-GRAS portal. The e-GRAS system shall automatically validate the format, correct classification code (Major/Minor/Sub-Head), and the identity of the remitting department or individual before generating a unique Government Reference Number (GRN).
(2) For online electronic payments (Net Banking, UPI, Debit/Credit Card), the e-GRAS portal shall automatically interface with the authorized aggregator or agency bank. Upon successful settlement, the system shall instantly generate a digital receipt featuring a unique Bank Reference Number (BRN) and digital signature, which shall serve as a valid legal quittance for the tenderer.

Manual Payment

68. (1) In case of payments through cash/DD/Banker's Cheque, the remitter will login to https://egrasmanipur.nic.in wherein the template of the e-challan will be available.

2.The remitter shall enter the details in this template. After successful filling in the necessary information, GRN will be generated. The remitter will print copies of the e-challans and go to the bank to deposit the receipts.

3.The bank will upload the details of the payments in a mutually agreed format between the bank and the Directorate of Treasuries and Accounts. The bank will also provide Unique ID number along with physical scrolls to Cyber Treasury.

4.The bank is liable to provide facility for generating e-challans at the counters. The reconciliation process and scroll process in the case of manual payments done through e-challan shall be between the bank and Cyber Treasury

69. System-generated electronic receipts or e-challans bearing a valid status of "SUCCESS", alongside an authenticated GRN and BRN, do not require the physical signature of the Treasury Officer, Accountant, or Treasurer to constitute a valid legal quittance.

70. Payments for the procurement of Service Postage Stamps, non-judicial stamps, or other specialized state instruments shall be processed strictly through the e-GRAS portal under the designated receipt Head of Account.

Remittances of Departmental Officers

71. The procedure to be observed by the Treasury Officer with regard to remittances made by or in respect of the Public Works and Forest Departments shall be regulated by the provisions contained in Part-VI.

E-GRAS

NOTE: The detailed procedure for accounting of e-receipts on e-GRAS is printed at Annexure-I of this compilation.

PART IV – CUSTODY OF MONEYS RELATING TO OR STANDING IN THE GOVERNMENT ACCOUNT

Cash in Departmental Chests

General Rules

72. (1) Save as hereinafter provided, Government money not in the custody of a Treasury or the Bank shall be kept in strong treasure chests secured by two locks of different patterns. All the keys of the same lock shall be kept in the same person's custody and as a general rule, the keys of one lock shall be kept apart from the keys of the other lock and in a different person's custody wherever practicable. The chest shall never be opened unless both the custodians of the keys are present. When there is a Police guard, the officer-in-charge of such guard shall hold the custody of the keys of one of the locks, and he must always be present when the chest is opened and until it is again locked.

(2) Heads of Departments may authorize a departure from the letter of this rule in any individual case in which either the amount of cash handled by the departmental officer, or the extent of insurance provided or any fidelity guarantee policy taken out by the office cashier or any other special consideration, may be held to justify the adoption of a simpler and less costly arrangement without impairing the safety of Government money.

73. The duplicate keys of departmental treasure chests of the Public Works Department and such other departments as are required to maintain and render accounts on the Public Works System of account may, at the discretion of the Divisional Officer or other Disbursing Officer, be placed under their seal in the custody of the Treasury Officer. In the event of this practice being adopted, a duplicate key register shall be maintained and once a year, in each April, the key must be sent for, examined and returned under fresh seal to the Treasury Officer, a note being made in the register that they have been found correct.

74. When under Rule 49, departmental cash chests are lodged in the Treasury for safe custody, the keys of such chests must be kept with the departmental officer concerned who, and not the Treasury Officer, will be responsible for their contents.

75. Subject as provided in the foregoing Rules 72 to 74, the details of procedure to be observed with regard to the custody of Government money in the possession of the departmental officer may be laid down by departmental regulations.

Security of Strong rooms

76. The following shall regulate the security of strong rooms:

(i) Without the special permission of the Finance Department, no place should be used as a strong room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not below the grade of an Executive Engineer.

In certifying to the suitability of the room, the inspecting officer mentioned in clause (ii) may prescribe any necessary conditions as to the manner of storing the treasure, such as that it should not be piled on trestles but must be kept in boxes or that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room. The inspecting officer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

(ii) Existing strong room should be inspected annually by the Executive Engineer, or by an experienced Assistant Engineer, or an Upper Subordinate holding sub-divisional charge, deputed by the Executive Engineer for the purpose.

NOTE: The Inspecting Officer will grant a certificate of safety and it is the duty of the Treasury officer to obtain a certificate annually.

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

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

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

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

Custody of Padlocks and Keys of Strong rooms

77. (1) The following shall regulate the custody of duplicate keys of treasury strong rooms and chests:

(i) A register of all padlocks belonging to the District Treasury and Sub-Treasuries and treasure chests should be maintained in the following form and kept in the strong room of the District Treasury.

Separate pages should be assigned to the District Treasury and for each Sub-Treasury or treasure chest. Each Sub-Treasury should also keep a list of its own padlock and keys in the above form, with no entries being made under duplicate keys as no duplicate keys are to be kept at sub-treasuries.

FORM

Date of Receipt	Number borne by padlocks and keys	Number of Duplicates received	Initials of the Treasury Officer who receives keys or padlocks	Date of removal of padlocks, key or keys or both	Number and Date of order sanctioning the removal	Initials of Treasury Officer removing padlock, key or keys or both

(ii) Every padlock should have a number impressed upon it or attached to it by a metal or other label and the same number should be impressed on or attached to each key belonging to it. No two padlocks in the same district should bear the same number.

(iii) If a padlock becomes unserviceable or ceases to be required, or if any one of the keys belonging to it is lost, the circumstance should be reported to the Director who will pass orders regarding the disposal of the padlock and keys. No padlock, of which a duplicate key has been lost, should continue to be used in the same district. No spare padlocks should be kept at Sub-Treasury or except with the permission of the Director, at a District Treasury.

(iv) All spare padlocks which are held in the District Treasury with the approval of the Director and their keys and all duplicate keys except those belonging to the locks of the district treasury strong room, should be kept in the district treasury strong room under double locks, the key of one lock being in the hands of the Treasurer. The duplicate keys of the strong room should be secured under the seal of the Treasury Officer and the Treasurer and deposited in the District Court or such other place as the Director may direct. Once a year, in the month of April, they should be sent for, examined and returned to the appointed place under the fresh seals of the Treasury Officer and the Treasurer, a note being made in the duplicate key register that they have been examined and found correct.

(v) Whenever the charge of a treasury is transferred or a Treasurer is changed, all padlocks and duplicate keys belonging to the treasury should be examined and compared with the register, and a certificate signed that they have been found to be correct.

(2) The above provisions may be modified in particular points to suit local convenience under the special orders of the Director. The essential points which should be borne in mind in sanctioning and modification of the above provisions are:

(i) Some person or persons should be held definitely responsible for the custody of duplicate keys.

(ii) The whereabouts of the keys should be enquired into periodically and also whenever charge is transferred.

(iii) When the loss of a key is discovered, it should be reported at once to the Director, Treasuries and Accounts, who should issue such orders as will prevent the risk of access to the lock of any one into whose hands the lost key may have fallen; and

(iv) An unnecessary number of duplicate or spare locks and keys should not be supplied in the first instance, or retained when they have ceased to be required.

(3) At every inspection of a Treasury under Rule 47, the inspecting officer shall report whether he has found the padlocks and all keys (except the duplicate keys of the strong room locks deposited elsewhere) correct and deposited in accordance with the rules.

PART V – WITHDRAWAL OF MONEY FROM THE GOVERNMENT ACCOUNT

SECTION I – General

Rules Claims for Withdrawals

Mode of Withdrawals

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

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 becomes a voucher only when it is received and stamped 'paid'.

Presentation of Claims

79. Save as hereinafter provided, all bills, in payment of claims against the Government shall be presented at the Treasury duly received for payments and stamped where necessary.

80. When a person not in Government employment claims payment for work done, service rendered, or articles supplied, such claims shall, unless there are express orders of the Finance Department to the contrary, be submitted through the Head of Department or other responsible Government officer 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.

All bills for grants-in-aid, contribution to local bodies, religious, charitable or educational institutions and other non-government bodies or persons shall be presented for payment through the department duly countersigned by the Drawing and Disbursing Officer and an original copy of the sanction order must be attached to the Bill.

NOTE: Payments to pensioners are governed by special rules prescribed in Section IV of this Part.

Arrear Claims

81. No claims against the Government, other than those by one department against another or by a State Government not preferred within two years of their becoming due, can be presented without an authority from the Accountant General / Principal Accountant General (A&E), provided that such claims not exceeding Rs. 500 if presented within three years of their becoming due may be paid without pre-audit by the Accountant General / Principal Accountant General (A&E). Provided further that this rule shall not apply to the following categories of such claims:

(a) Claims on account of pensions, the payment of which is regulated by Rule 199;

(b) Claim on account of pay and allowances of such non-Gazetted Government servants whose names are not required to be shown in the pay bills under Rule 116(s);

(c) Claims on account of interest on Government securities; and

(d) Any other class of payments which are governed by special rules or orders of the Government.

Preparation and Form of Bills

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

(i) Bill Forms as prescribed under these rules or other departmental regulation 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.

(iv) All corrections 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 overwritings 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 their 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 or more major heads of accounts, should be drawn on a single bill, if debatable wholly to the State Government.

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

This provision does not authorize 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 it is not possible for the dates of payment to be noted by payees, the dates of actual payment should be noted by Disbursing Officers on the documents under their initial 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, they must specifically endorse an order or furnish such authorization as may be necessary to pay to that specified person or agency.

(x) **When it is desired that either the whole or a part of the amount of a bill should be remitted to a head of account, the bill should be accompanied by a properly prepared e-Challan or e-Challans, as the case may be. The amount of the remittance as well the amount of commission due thereon should be shown as deductions in the bill. The purpose of the e-Challan must be briefly stated in the column specified in e-Challan form.**

(xi) 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.

(xii) A note to the effect that the amount of the 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.

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

Signature and Countersignature on Bills

84. Unless the Finance Department has expressly authorized in case of any office, no payment may be made on a bill or order signed by an officer other than the authorized Drawing and Disbursing Officer. The Drawing and Disbursing Officer for an office, unless expressly provided for in any departmental regulation, shall be notified by the Finance Department under intimation to the Accountant General / Principal Accountant General (A&E) and the Treasury.

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

86. Bills which under any rule or order require to be pre-audited by the Accountant General / Principal Accountant General (A&E) before disbursement shall not be presented to the Treasury Officer except through the Accountant General / Principal Accountant General (A&E).

Duplicate and Copies of Bills, etc.

87. (1) No Government officer may issue duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum was paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases, if any, in which, by any rule or order, duplicates have to be prepared and tendered with the originals.

(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 drew the original bill, 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 ink. The 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 purposes of this rule, the Treasury Officer on receipt of a request from any Drawing/Controlling Officer shall, after due verification from their records furnish a certificate in the following form:

> "Certified that Bill No………………….., Dated……………., for Rs………… (Rupees………………………..) reported by …………to have been drawn by
> *(drawing officer)*
> him/her 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 one 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 / Principal Accountant General (A&E) is required, only the original copy shall be sent to that authority.

Stamps for Receipts

88. Receipts for all sums exceeding Rs. 5,000 must be stamped with revenue stamps under Section 3 read with item 53 of Schedule I of the Indian Stamp Act, 1899 (Act No. II of 1899), unless they are exempt from stamp duty.

A list of authorized exemptions is given in Appendix-2.

NOTE 1: The limit of Rs. 5,000 up to 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.

Specimen Signature and Other Safeguards

89. Every Government officer who is authorized to sign or countersign bills payable at a Treasury shall send a specimen of their signature to the Treasury Officer through some superior or other officer whose specimen signature is already with the Treasury. When such an officer makes over charge of their office to another, they shall likewise send a specimen of the signature of the relieving officer to the Treasury Officer concerned.

Specimen signatures when forwarded on a sheet of paper, other than the forwarding letter itself, must be dully 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 authorized to draw upon the Bank or any other office of disbursement.

90. The Accountant General / Principal Accountant General (A&E) will supply all Treasury Officers and other Disbursing Officers within their audit circle as also other Accountant General / Principal Accountant General (A&E) to whom they may issue authority for payment directly, with an attested copy of the specimen signature of all Gazetted Officers serving under them who are authorized to 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 / Principal Accountant General (A&E). Attested copies of specimen signature of such Gazetted Officers serving under them as are authorized to sign payment orders upon the Bank will also be supplied by the Accountant General / Principal Accountant General (A&E) 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 General / Principal Accountant General (A&E) concerned as well as to the Bank.

91. All orders and authorities for payment issued from one Accountant General / Principal Accountant General (A&E)'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 Accountants General concerned.

Payment of Claims at the Treasury

Introductory

92. All the bills preferred for payment shall be presented to the Treasury through a Treasury Transit Register to be maintained by all drawing officers. The bills shall carry signatures of drawing officers in all designated places. The duplicate copy of the bill to be retained by the D.D.O. may carry the same number but shall be signed at only one place by the drawing officer, to distinguish it from the original bill and shall carry all sub-vouchers in original.

Check to Be Applied at Treasury

93. (a) The D.D.O. shall prepare the bill electronically and shall take a hard copy of the bill;

(b) The D.D.O. through messenger shall submit the hard copy of the bill at the Treasury counter and obtain a receipt number/acknowledgement from Treasury;

(c) The Bill/Dealing Assistant shall scrutinize the hard copy of the bill by comparing it with the digital copy; and in case there are no objections, the same is forwarded to the Accountant. Or else, cancel the receipt number/acknowledgement citing the objection and forward the same to the Office/Department concerned.

(d) The Accountant shall scrutinize the hard copy of bill and accompanying documents and in case there are no objections, forward the same to the Treasury Officer; or else, the bill shall be rejected with comments recorded on the hard copy as well as digitally and forward the same to the Office/Department concerned.

(e) The Treasury Officer shall, scrutinize the hard copy of the bill and accompanying enclosures and finalise the same for payment; or else reject the bill with valid comments recorded on the hard copy as well as digitally and forward the same to the Office/Department concerned.

(f) Treasury Officer shall make the payment of passed bills by adopting the e-Payment procedure.

94. (1) All corrections and alterations in orders 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 must be attested by their full signature.

95. All bills passed for payment at the Treasury may be paid on the same day or on a later date.

96. (1) When a bill is presented by a person who is not the Drawing Officer themself or their duly authorized agent, they shall be required to produce a letter in Form M.T.R. 33 authorizing them to present the bill.

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

97. 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.

98. With regard to claims presented either on bills the signature of drawing officer shall be compared carefully with their specimen signature received under Rule 89 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 the Accountant General / Principal Accountant General (A&E), the Treasury Officer shall verify the signature on the order by comparison with the specimen signature of the signing officer received under Rule 90.

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.

99. Treasury Officer shall check the arithmetical computations on bills.

100. 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 / Principal Accountant General (A&E) either directly or through their own official superior, as the case may be.

Payments to Persons Not in Government Employment

101. (1) When a person not in Government employment claims payment for work done, services rendered or articles supplied, the Treasury Officer shall, subject as provided in Rule 80, require the submission of the claim by the Head of the Department or other responsible Government officer concerned.

(2) Failing the above, in cases where 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 / Principal Accountant General (A&E) 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 drawn by a bill be drawn by a person not in Government employment, the Treasury Officer shall take special precautions for satisfying themself of the identity of the applicant for payment

(4) In all doubtful cases the Treasury Officer shall take the orders of the **Director, Treasuries and Accounts,** who is expected to assume the responsibility of their position and exercise a proper amount of care and discretion in this matter. When this necessity occurs, the **Director, Treasuries and Accounts,** shall immediately report the fact to the Accountant General / Principal Accountant General (A&E).

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 authorization 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 them by the Government, or their signature on the bill or other claim preferred against the Government before settlement of the account or claim by payment to the said Bank. While the receipt given by a Bank will constitute a full and sufficient discharge for the payment contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their bankers.

Responsibility for Moneys Withdrawn

Vouchers for Payment

102. Subject as hereinafter provided in this rule, a Government officer entrusted with the payment of money shall obtain for every payment they make, including repayment of sum 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**:** A single receipt, stamped where necessary, given by a payee in acknowledgement of several payments or a lump sum payment, made to them on 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.

103. 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 duly signed by the Disbursing Officer and countersigned by their superior invariably be placed on record and submitted to the Accountant General / Principal Accountant General (A&E) where necessary. Full particulars of the claims should invariably be set forth; and where necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

NOTE: 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 their officer, but the payee should not be required to sign such a copy or give a duplicate acknowledgement of the payment.

104. The provisions of Rules 82 and 88 regarding the preparation of bills and giving of stamped receipts shall be carefully observed in regard to claims presented at a departmental office of disbursement.

NOTE**:** Cash memoranda which do not contain an acknowledgement of the receipt of money from the persons named therein are not receipts within the meaning of Section 2(23) of the Indian Stamp Act, 1899 (2 of 1899). Further, the mere writing of the purchaser's name and address on a cash memorandum for delivery purpose 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.5,000, or, in cases where this is not practicable, they are stamped 'paid' and initialled 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 acknowledgment.

105. Every voucher must bear a pay order signed or initialled 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.

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

107. Vouchers and acquittances which are not required to be submitted to the Accountant General / Principal Accountant General (A&E) shall be filed and retained carefully in the officer concerned as important document till they are destroyed under the orders of competent authority.

108. 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.

The provisions of Rule 155, 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.

Overcharges

109. Subject to such special orders as the Government may issue in any individual case, the responsibility for an overcharge shall rest primarily with the drawer of a bill, and it is only in the event of culpable negligence on the part of the Controlling Officer or of the Treasury Officer that the question of recovery from either of them may be considered.

Audit Objections and Recoveries

110. Every Government servant must attend promptly to all objections and orders communicated to them by the Accountant General / Principal Accountant General (A&E).

111. Where the Accountant General / Principal Accountant General (A&E) disallows a payment as unauthorized, the Disbursing Officer is bound not only to recover the amount disallowed without entertaining any objection or protest but to refuse to pay it in future till the Accountant General / Principal Accountant General (A&E) authorizes 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 / Principal Accountant General (A&E) or the Government servant concerned. It is their 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 protests against retrenchments ordered by the Accountant General / Principal Accountant General (A&E) 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 the 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 overpayment caused to them in the past shall be issued by the Accountant General / Principal Accountant General (A&E) 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 effected at full or reduced rates depending on the circumstances of each such case.

112. 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 utilized 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.

113. A register shall be maintained at the treasury and every other disbursing office for recording all retrenchments ordered by the Accountant General / Principal Accountant General (A&E). 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 overpayment and the method by which the overpayment has been adjusted.

SECTION II

Personal Claims of Government Servants- General Rules

NOTE**:** The provisions contained in the rules in this Section apply generally to personal claims of Government servants, both Gazetted and non-Gazetted whose pay, allowances, etc., are payable on bills drawn on a Treasury. In their application to personal claims payable at a departmental office of disbursement, these rules are subject to such variation or modifications as may be authorized by departmental regulations.

Due Date

114. (1) Subject to such special orders as may be issued by the Government from time to time in relation to specified Departments and/or places, bills for monthly pay and fixed allowances of Government servants may be signed at any time not earlier than 5 days before the last working day of the month and shall be due for payment in the first working day of the next month. However, the pay and allowances for the month of March shall be paid after submission of mandatory documents required to be enclosed for the new financial year.

(2) The Government may, in special cases, relax any of the conditions specified in this rule.

NOTE: In the following cases, monthly bills for pay and allowances may be signed and presented earlier than 5 days before the last working day of the month:

(a) The monthly salary bills to be presented at the offices of the departmental D.D.O. may be signed well in time to ensure that they reach the Treasury Office, from the 20th of the month to which the bills relate;

(b) The monthly bills for pay and allowances of all Government servants posted at localities remote from the station of the concerned Drawing and Disbursing Officer, to whom remittances of the monthly salary, even by the quickest possible means, cannot reach within a reasonable time, say, the first seven working days of the next month, and as such bills in respect of Government servants who are on tour and payment is required to be made to them at the station where they are on tour, may be presented at treasuries not earlier that the 15th of the month to which the pay and allowance relate and may also be encashed before the end of the month to enable the Drawing and Disbursing Officer to arrange for the remittance so as to reach the claimants within the first 7 working days of the next month.

115. In the following cases separate bills may be presented for pay and allowances or leave salary due for part of a month and such bills may be paid before the end of the month:

(a) When a Government servant proceeds on transfer, deputation leave and / or vacation:

(i) To or from a place outside India from or to a place in India, or

(ii) From any place outside India to another place outside India.

NOTE: If a government servant is permitted to draw their leave salary in India, they will not be paid up to the date of their relief but will be allowed to draw their pay and allowances for the broken period of the month along with the leave salary for the rest of the month.

(b) When a Government servant finally quits the service of the Government or is transferred to Foreign Service.

(c) When a Government proceeding on leave from a post in a country outside India, draws in that country leave salary up to the date prior to that on which they leave that country.

Form and Preparation of Bills

116. (1) Bills for pay, fixed allowances (including permanent traveling allowance, conveyance allowance) and leave salary shall be prepared in Form M.T.R. 8. Bills for traveling allowance, other than permanent or fixed allowances, shall be presented in Form M.T.R. 11.

(2) A separate pay bill should be prepared for:

(i) Establishment whose charges are debitable to different heads of accounts;

(ii) Group 'D' employees.

Each of the bills may be prepared by including both permanent and temporary establishments, and divided into separate sections comprising the establishment and indicating the description of each section prominently along with sanction number of posts included therein. (In the case of large establishments, separate bills may be prepared for different sections, if administratively found convenient.) While for permanent posts, the sanctioned strength need only be indicated at the top of each section of posts, in the case of temporary posts, the number and date of the sanction letter(s) shall also be indicated. In cases where sanction(s) for continuance of posts has been applied for, the Drawing and Disbursing Officer shall indicate this fact in the bill and draw pay and allowances of the persons concerned at earlier rates. Except as provided in sub-rule (4) of this rule, the name of every incumbent shall be shown against each post and the rates of pay and allowances claimed for each shall also be shown. When pay and allowances are drawn for a portion of a month only, the actual period for which these payments are claimed shall be mentioned against the concerned Government servant(s) in the body of the bill, the other instructions printed on the form of the bill should be carefully followed.

(3) The entries in all the money columns of the bill shall be totalled separately under each section. The totals must be checked by the drawing officer themself or by some responsible person other than the person 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 them has not been finally decided by the sanctioning authority) the amount of pay to which they would have been entitled had they 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 their leave salary.

(4) Names of non-Gazetted Government servants of some categories may be omitted from pay bills:

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 claims 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 bills must show separately the numbers on different rates of pay or with different designations.

NOTE: A Pay Bill Register and an abstract of Pay Bill 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 allowance bills presented at a Treasury. No office copy of a regular monthly pay and allowances bill need to be maintained.

Increment Certificate

116-A. (1) To the first bill in which a periodical increment is drawn for a Government servant, a certificate in Form M.T.R. 10 shall be appended.

(2) Of the two alternative certificates printed in Form M.T.R. 10, the former may be used in any case in which the increment becomes due to the Government 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 they have held post in an officiating capacity, or if the post held by them 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.

Deductions from Bills

Fund Deductions

117. 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

118. 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 there under.

House Rent Deductions

119. (1) When demands for license fees of public buildings recoverable from Government servants are received from the Public Works Divisional Officer or any other authority in charge of such buildings, the Head of the Office shall make the necessary deductions as specified in the demands from the next bill in which pay is drawn. After the recovery is made, one copy of the demand statement (which will be rendered in duplicate if the Public Works Officer in charge of the Government building and the Treasury Officer render accounts to the same Accountant General / Principal Accountant General (A&E)) shall be returned to the Authority from which it was received after noting the amount(s) recovered and recording a certificate to the effect that the recovery is in order and has been made and that the emolument are correct; the other copy should be attached to the bill form which recovery is effected.

NOTE: In cases where the Public Works Officer in charge of the Government building and the Treasury officer do not render accounts to the same D.D.O., the Public Works Officer will issue the demand statement in Triplicate, of which one copy should be returned to them after effecting recovery and the other two copies should be attached to the bill from which recovery is effected.

(2) If the licence fee recoverable from a government servant is limited to a certain percentage of their

emoluments, the particular of such emoluments shall be noted in the remarks column of the demand statement before its return. If, after the return of the demand statement, the emoluments of the Government servant are changed retrospectively, such changes shall either be shown in the next demand statement or intimated to the Authority concerned by a special letter.

(3) Notwithstanding anything contained in this rule:

(i) The recovery of licence fee from Government servants of the Central Government in respect of public buildings belonging to a State may be made in accordance with such procedure as may be prescribed by the Government of that State, and

(ii) Administrators and departments of the Central government may, after consultation with the Accounts officer prescribe such detailed rules of procedure as may be necessary for recovery of licence fee in respect of public buildings under their administrative control.

(4) The provisions of this rule apply *mutatis mutandis* to recoveries of other charges, e.g., additional licence fee for furniture, electric, water heating and sanitary installations, charges for consumption of water, electricity, etc., which may under the orders of competent authority, be recovered in the same way as, and together with, licensee fee for building proper.

Recoveries ordered by Accounts Officer / D.D.O. / PAO

120. Deductions on account of sums disallowed from pay bills shall be made strictly in accordance with the instructions issued by the Accounts Officer/ D.D.O./ P.A.O. The recovery of a sum disallowed from a pay bill may be made from the next pay bill. A sum disallowed from a traveling allowance bill may be recovered from the next payment of traveling allowance, or in cash or from the next pay bill if the Government servant concerned does not, within a month, present another traveling allowance bill.

Attachment for Debt

121. When the pay of Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned, and to keep a record of such deductions in Form M.T.R. 2.

If a Government servant is adjudged insolvent, the attachable portion their salary vests in the Court that passed the order of insolvency or the Receiver appointed by the Court. The amounts which have been under attachment is execution of the decree against the insolvent shall also, after the order of insolvency, vest in such Court or the Receiver, and the attached amounts in such cases, instead of being sent to the various Courts which issued the orders of attachment, should be sent to the Insolvency Court or the Receiver for Pro rata distribution among all the creditors of the insolvent Government servant.

NOTE 1: the extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub-section (1) of Section 60 of the Code of Civil Procedure, 1908. [1][The following is an extract of the relevant provisions of the said sub-section as amended by the Code of Civil Procedure (Amendment) Act, 1976, brought into force from 1st February, 1977 :

"60. (1) The following property is liable to attachment …………………… in execution of a decree:

Provided that the following particulars shall not be liable to such attachment……………….........namely:

(i) Salary to the extent of the first [1][one thousand] rupees and two-thirds of the remainder in execution of any decree other that a decree for maintenance;

Provided that where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months, and, where such attachment has been made in execution of one and the same decree, shall, after the attachment has continued for a total period of twenty-four months, be finally exempt from attachment in execution of that decree;

(i-a) one-third of the salary in execution of any decree for maintenance;

* * * *

(l) Any allowance forming part of the emoluments of any servant of the Government ………………… which the appropriate Government may by notification in the Official Gazette declare to be exempt from attachment and any subsistence grant or allowance made to any such servant……………….while under suspension;

* * * *

EXPLANATION 2: In clauses (i) and (i-a), 'salary' means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of Clause (e) derived by a person from their employment whether on duty or on leave.

EXPLANATION 3: In Clause (l) "appropriate Government" means:

(i) as respects any person in the service of the State Government……………. the State Government.

(ii) as respects any other servant of the Government or a servant of any other local authority, the State Government.

EXPLANATION 4- For the purposes of this proviso, "Wages" includes bonus and "Labourer" includes a skilled, unskilled or semi-skilled labourer.

NOTE 2: The following declarations have been issued by the State Government under Clause (e) of the proviso to sub-section (1) of Section 60 of the Code of Civil Procedure:

(1) The following allowances payable to any public officer in the service of the Government, shall be exempt from attachment by order of a Court:

(i) All kinds of travelling allowances,

(ii) All kinds of conveyance allowances,

(iii) All allowances granted for meeting the cost of—

(a) Uniforms, and

(b) Rations.

(iv) Allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities including his stations.

(v) All house-rent allowances.

(vi) Dearness allowance or any other allowance granted to provide relief against the increased cost of living.

(vii) A foreign allowance or, *frais de representation* in the case of Diplomatic Missions, assigned to officers serving in posts abroad.

(viii) Children's Education allowance (whether described as such or as children educational assistance or any other manner).

(ix) All amounts paid by way or reimbursement of medical expenses.

NOTE 3: Dearness Pay, which is really a part of the dearness allowance and is treated as pay for certain specific purposes only, is also exempt from attachment by order of Court.

122. In accordance with the above provisions, the maximum amount attachable by a Civil Court, for decrees other than decrees for maintenance, is to be calculated thus-

If the total gross emoluments earned by the Government servant are represented by 'X', and the allowances declared to be exempt from attachment (vide Note 2 below the preceding rule) and the subsistence grant or allowance to such Government servant if he is under suspension, are represented by 'Y', the amount attachable will be

$$\left(\frac{1}{3}\;\; X - Y - 1{,}000\right)$$

[1][NOTE: The decrees awarded by Courts prior to 1-2-1977 would have been based upon the limit of first two hundred rupees and one-half of the remainder, in force from 4th September, 1963, or the limit of the first hundred rupees, and one-half of the remainder, in force prior to that date. Such decrees would continue to be valid until revised by the Courts.]

122-A. (1) If an order of attachment against a Government servant is received before a previous order of attachment against the same Government servant has been fully complied with, the recoveries shall be made by the Disbursing Officer so long as the total amount recoverable with reference to attachment orders is within the maximum limit prescribed in Rule 122.

(2) If a new attachment order has the result of the total attachable amount exceeding the maximum limit prescribed, the Disbursing Officer shall return the new attachment order to the Court concerned with a statement showing:

(i) Particulars of the existing attachment(s)
(ii) Particulars of the amount(s) withheld and paid up-to-date into the Court(s) concerned.
(iii) The amount(s) remaining to be recovered.

123. Any deductions which may have to be made on account of subscriptions to Provident Funds recognized by Government, taxes on income payable by the Government servants, dues of Co-operative Societies and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

124. Without prejudice to the appropriate provisions of the Code of Civil Procedure as amended from time to time, the procedure to be followed by the Drawing and Disbursing Officers in making recoveries from payoff Government servants of amounts in compliance with attachment orders issued by Courts shall be regulated in accordance with the following rules:

(1) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a pay bill, but only the net amount after deducting the amount recoverable under the attachment order shall be disbursed to the Government servant concerned. The authority whose duty it is to make the deductions is responsible for remitting the amount

without undue delay to the Court concerned.

(2) In the case of an attachment order issued by a Court in India against a Government servant whose pay and allowances are to be disbursed outside the local limits to which the Code of Civil Procedure extends, the Drawing and Disbursing Officer of the Concerned Ministry/ Department in India will be responsible for drawing the amounts recoverable monthly in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by them of the death of the Government servant or of any other event necessitating the discontinuance of such payments.

(3) In cases in which a judgment–debtor does not sign the acquaintance roll and intentionally allows their pay to remain undisguised in order to evade payment on account of an attachment order issued by a Court of Law, the Head of the Office may draw the pay of the judgment–debtor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the Court concerned.

(4) The amounts drawn under sub-rules (2) and (3) above shall be treated in the accounts in the same way as leave salary or pay drawn by the Government servant concerned, the particulars of the attachment order being cited in the pay bill or the acquittance roll as an authority for the charge and the Court's receipt for the amounts shall be field with the attachment register or such other suitable record as may be kept by the Drawing Officer.

125. The cost, if any, of remittance to a Court of money realized under its attachment order shall be deducted from the amount realized, and the net amount remitted to the Court.

125-A. Recoveries from the salaries of Government servants, on account of profession tax levied under an Act of a State Government, and dues of Co-operative Societies registered under the various Co-operative Societies Acts, where such Acts impose a statutory obligation on the Government to effect such recoveries, shall be made by the Drawing and Disbursing Officer in accordance with such procedure as may be laid down by Government from time to time.

A Drawing and Disbursing Officer, even when not located within the territorial limits to which any of the above mentioned Acts apply, may effect recoveries on account of profession tax or dues of a Co-operative Society from the salary payable to a Government servant, provided that such Government servant, in the case of dues of Co-operative Societies, authorizes in writing the Disbursing Officer to effect such recoveries and the Disbursing Officer ensures, before effecting the recoveries, that the authorization given to them by the Government servant is clear, unambiguous and has not been revoked.

First Payment of Pay, Allowances, etc.

126. When the name of a Government servant appears for the first time in a pay bill due to transfers on duty or return from leave, the bill shall be supported by a Last Pay Certificate in Form M.T.R. 34 prescribed for the purpose; if the Government servant did not previously hold any post under the Government or is re-employed after resignation or forfeiture of past service, a certificate by the D.D.O. to the effect that the medical certificate of fitness in the prescribed 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 authorizes the drawal of pay and allowances of a newly appointed Government servant for a period not exceeding 2 months without a medical certificate of fitness, a certificate to this effect shall be furnished in the first pay bill.

The Government servant should obtain the last pay certificate from the officer-in-charge of the treasury from which they just drew pay, or if they are a non-gazetted Government servant, from the head of the office under whom they were last employed.

127. In all cases of transfers the responsibility for obtaining their own copy of the Last Pay Certificate from their last Disbursing Officer shall rest with the Government servant concerned.

Place of Payment

Pay and Allowances

128. (1) Save as hereinunder provided, and subject to any special procedure that may be prescribed by departmental regulations, bills for pay and allowances or leave salary are ordinarily payable only where the Drawing and Disbursing Officer who draws the claims is stationed.

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

129. In case of transfer the pay due in respect of the old post which has not been drawn at the time of the transfer may be drawn at the new headquarters or at the place in which the pay in respect of the new post is drawn.

Pay Due to Government Servants Absent out of India

130. If pay, allowances or leave salary be due in India to a government servant absent out of India, they must make their own arrangements to receive it in India.

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

131. 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 their personal receipt, and not otherwise, except under the special authority in each case of the Government or of the Accountant General / Principal Accountant General (A&E).

NOTE: Pay and allowances of a person who is certified by a magistrate to be a lunatic should be paid in accordance with the detailed procedure* laid down under the provisions of Section 95 (1) of the Indian Lunacy Act, 1912.

132. (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 Indemnity as a security against any loss in the case of overpayment.

NOTE: A register of 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 granted 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/lave salary/ pension of Shri ……… during his/her absence from ……… to ……… we hereby undertake to refund to the Government, on demand and without demur, any overpayment that may be made to us as his/her 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.

133. (1) It is not necessary for a separate Bond to be entered into for each individual. Such a Banks are as included in the Second Schedule to the Reserve Bank of India Act, 1934, may be allowed to execute a General Bond in Form M.T.R. 7 to cover the pay, leave salary, pension, 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 Reserve Bank of India Act, 1934, may be allowed by the Government, in consultation with the Reserve Bank, to execute a General Bond of Indemnity under this rule, provided such Banks undertake commercial banking and their financial position is considered satisfactory.

(2) Separate Bonds must be executed for payments relating to or for persons whose salaries or pensions are debatable to a State Government. The applications for such bonds will be dealt with by the State Government.

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

Leave Salary

134. (1) Subject to any special orders issued by the Government in this behalf or to a special procedure that may be prescribed by departmental regulations, the leave salary of a Government servant shall be drawn from the treasury or officer of disbursement from which their pay was being drawn immediately before proceeding on leave. Normally the Government servant must make their own arrangements for getting their leave salary remitted to them. In cases where a period of leave is followed by transfer, and portion of leave salary which was not drawn at the old station may be drawn at the treasury of office of disbursement from which the payment in respect of the new post is drawn.

NOTE 1: Government servants serving in the Missions abroad may, for a period of leave spent in India, draw their leave salary in India, on bills drawn by the Ministry concerned on the basis of the Last Pay Certificate issued by the Mission concerned. This procedure will also apply for the payment of joining time pay and emoluments or leave salary, as the case may be, and/ or any other allowances admissible in India for the period of voyage as also for any initial period of leave spent abroad before embarking for India, which a Government servant can be drawn under Rule 91 of the Fundamental Rules.

(2) When leave salary is drawn for a Government servant, the Bill in which it is first drawn shall be accompanied by a certificate 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.

[1][(3) A Government servant who is granted terminal leave/refused leave under the provisions of Rule 39 of the Central Civil Services Leave Rules, 1972, shall be paid lumpsum, the amount equivalent to leave salary and allowances, if any, admissible during such leave (excluding Compensatory City Allowance and House Rent Allowance) for the entire period of such leave as one time settlement. The compensatory city allowance/ House Rent Allowance during refused leave, if otherwise admissible shall, however, be paid each month in arrears on the expiry of the refused leave for that month]

[This sub-rule comes into effect from the 1st January, 1977.]

(4) Whenever leave salary is drawn in respect of a Government servant who has served under another Government or 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 ad attached to the Bill in which the leave salary is first drawn.

Overtime Allowance

135. 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 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 realized and credited into the treasury.

Arrear Bills

136. Arrears of pay, fixed allowances of leave salary shall be drawn not in the ordinary monthly bill, but in a separate bill in Form M.T.R. 8, the amount claimed for each month being entered separately with quotation of 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 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 their 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.

Subject to the conditions laid down in Rule 81, arrear bills can be presented at any time and any include as many items as are necessary.

GOVERNMENT OF INDIA'S ORDERS

(1) Procedure for payment of arrears 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:

1. 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. The question of evolving a uniform procedure has been under the consideration of the Ministry of Finance for some time past. It has now been decided in consultation with the Comptroller and Auditor General of India that the following procedure may be adopted by all the offices in the matter of drawing the arrear claims of the Government servant who are working under their control.

2. 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 their 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 record (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 276 of CTRs., and draw the bills from the Treasury and disburse the arrears to them on proper acquittance. The expenditure in this behalf may be debited to the budget provisions of their office.

3. In the case of Government servant working in Defence, Railways, P. & Ts. and other Governments transferred to Civil and vice Versa, the procedure referred to in Para. 2 above is further modified to the extent that while accepting the "Due and Drawn Statement" of arrear claims; the concerned office should also accept the debit thereof, record the classification and return it to the Drawing and Disbursing Officer of the office in which the Government servant is currently working for drawal arrears and payment to them.

[G.I., M.F., O.M. No. F. 10 (49)-B-73, dated the 7th January, 1974]

(2) Provisional payment to non-Gazetted staff without LPC: In order to avoid hardship, the President has been pleased to decide that provisional payment of substantive pay may be allowed to non-Gazetted Government servant pending receipt of their LPC 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 LPC in time from the Head of the Office (Drawing Officer) where the non-Gazetted officer was serving prior to cash 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.

[G.I., M.F., O.M. No. F. 7 (15)-E-III (A)/64, dated the 1st October, 1974]

(3) Arrears of DA sanctioned with retrospective effect can be paid by the new D.D.O. without verification of "Due and Drawn" statement: Arrears of dearness allowance/additional dearness allowance sanctioned by the Government retrospectively after the transfer of a Government servant from one Department to another

Department or one office to another, in the same Department shall be drawn and paid by the D.D.O. responsible for drawal and disbursement of the emoluments of the Government servant against the new posts, without getting the "due and drawn" statement verified from the Service Book, leave account and LPC that there is no spell of unauthorized absence/half pay leave/extraordinary leave during the period for which the arrears are payable in respect of a Government servant. (Cases involving such spells will be regulated by the provisions of the main rule). However, an intimation of the payment of such arrears having been made shall be sent by the new D.D.O. to the D.D.O. of the earlier office for keeping necessary note in the pay bill register. They may check the details of payments authorized by the new D.D.O. and in case any discrepancy/ overpayment is noticed they may intimate it to the new D.D.O. shall send a confirmation to the present D.D.O. about their having kept a note of the payment of arrears in the pay bill register. The new DDP shall watch the receipt of such a confirmation from the previous D.D.O. and shall make a note to this effect in the pay bill register.

Travelling Allowance Bills

137. Subject as provided in Rule 140 below, for traveling allowance other than permanent or fixed traveling allowance shall be prepared and presented in accordance with the following provisions:

(i) The bills shall be prepared in Form M.T.R. 11, 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 by any mode, conveyance expenses, details of mode of carriage or conveyances 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 their 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 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 traveling allowance rule if the bills require different treatment in the Office of the Accountant General / Principal Accountant General (A&E).

(iv) All traveling allowance bills must bear a certification 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 precious to this date with the exception of those 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."

138. 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.

139. The traveling allowances bills of government servant proceeding on tour shall be presented at convenient intervals during the period of their tour or immediately on return to the headquarters and, as far as practicable before 31st March, if the tour has been completed before that date.

Cost of Medical Treatment

140. Bills for reimbursement of the expenditure incurred by Government servants on account of medical attendance and treatment may be drawn in Form M.T.R. 9 under the sub-head 'allowances, honoraria, etc'. The amount drawn in the bills must be supported by proper receipts and vouchers in all cases.

Disbursement of Pay and Allowance – Acquittance Rolls

141. (1) The Head of the Office is personally responsible for the amount drawn on a bill signed by them or on their behalf until they have paid it to the person(s) entitled to receive it and has obtained a legal quittance on the office copy of the bill or in Form M.T.R. 12; the particulars in Form M.T.R. 12 will be filled in from the bill in Form M.T.R. 8.

In cases where the payee Government servant is physically unable to sign the quittance, the Head of the Office shall disburse the amount, as the case may be, to such member of the government servant's family as has been nominated by the Government servant to receive their 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 the occasion for making the payment arises, the amount may be drawn anew under Rule 136.

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

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

NOTE 1: Acquittance rolls and office copies of bills are not required to be submitted to the Accountant General / Principal Accountant General (A&E), 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 token 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: Cash drawn on pay and traveling allowance bills should not be mixed with regular cash balance of the department, if any. An account of undisbursed pay and allowances should be kept in a Register in Form M.T.R. 32. Entries of the total and particular amount of undisbursed pay and allowances may be made against each bill serially, and subsequently payments thereof entered in the appropriate columns of the Register and the Cash Book, each such entry being attested by a Gazetted Officer. From this Register, an abstract of amounts remaining undisbursed for three months should be prepared to ensure their refund ether in cash or by short drawal from the next bill.

NOTE 3: A Bill Register in Form M.T.R. 12-A should be maintained by all Head of Offices who are authorized to draw money from the treasury on bills signed by them. The register should be reviewed monthly by Gazetted officer and the result of the review recorded thereon.

Last Payment of Pay and Allowances

141-A. Normally, the last payment of pay or allowances in respect of a Government servant who finally quits service of the Government or who is placed under suspension may be made only after the Head of the Office satisfies themself, by reference to their own records and to other appropriate authorities, where necessary, that there are no demands outstanding against the Government servant. However, in cases where security for an amount considered by the said Head of the Office to be adequate to cover the aforesaid demands is taken from such Government servant in cash, or by a surety Bond, or by withholding a part of the gratuity payable to the Government servant, the last payment of pay and allowances may be made and the Last Pay Certificate issued, even if the likely dues from such Government servant remain to be assessed and realized.

EXCEPTION: The disbursement of pay and allowances in lieu of notice period under the provisions of Rule 56 (j) of the Fundamental Rules or Rule 48 of the Central Civil Services (Pension) Rules, 1972, shall be governed by special instructions issued by the Government in this behalf.

NOTE**:** The above provisions apply *mutatis mutandis* to payment of final dues or honorarium to (i) contract officers and officers purely in the temporary employment of the Government, proceeding on foreign service or out of India, and (ii) non-officials including members of any Commission or committee, whether statutory or not, on their termination of service with the Commission, Committee, etc.

Death of Payee

141-B. Pay and allowances can be drawn for the day of the Government servant's death; the hour at which death takes place has no effect on the claim.

NOTE: "Day" for the purposes of this rule should mean a calendar day beginning and ending at midnight.

Arrears payable after death

141-C. (1) Subject to the provision of Rule 141-A, pay and allowances of all kinds claimed on behalf of a deceased Government servant may be paid without the production of usual legal authority under the orders of the Head of the Office in which the government servant was employed at the time of their death, provided the Head of the Office is otherwise satisfied about the right of the claimant.

In cases where the gross amount of the claim exceeds (Rs. 10,000) the payment will be made by the Head of the Office only on the execution of an Indemnity Bond in Form M.T.R. 6 duly stamped for the gross amount due for payment, with such sureties as may be deemed necessary.

(2) In case of any doubt, Payment shall be made only to the persons(s) producing the legal authority.

(3) On receipt of the claim for payment of arrears of pay and allowances of all kinds (including traveling allowance claims) on behalf of a deceased Government servant from their heir(s), the Head of the Office in which the Government servant was last employed should draw the amount in the appropriate bill form from the treasury. The claim should be supported by all the relevant certificates which the Head of the Office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the deceased Government servant and which obviously cannot be furnished by the Head of the Office, the Head of the Office should record, if they are satisfied about the correctness of the claim, and furnish a certificate to the effect that 'the claim is not susceptible of verification but is considered reasonable'. [1][The amount should be disbursed to the claimant (a) by the Head of the Office by following the procedure laid down in sub-rule (1)]. A formal receipt, stamped where necessary, should be obtained from the claimant(s).

NOTE: The Procedure prescribed in this rule shall apply to any claim for payment of dues or honorarium payable to deceased non-officials, including deceased non-official members of any Commission/Committee, whether statutory or not.

Section III – Contingent Charges

Introductory

142. The term "Contingent charges" or "contingencies" used in the section means and includes all incidental and other expenses which are incurred for the management of an office as an office or for the technical wording 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.

143. 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 of this part or by any departmental regulations.

144. The provisions of this Section shall apply primarily to contingent charges of Head of the Office, 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 these sections except in so far as they are supplemented or modified by departmental regulations.

General Rules

Classification of Charges

145. 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 lump sum 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 scale 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 Accountant General / Principal Accountant General (A&E).

(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 their 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 scale, 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 164 to 176 for each of these classes should, as far as possible, be applied to.

Permanent Advances

146. Government officer who have to make payments for contingent expenditure before they can place themselves in funds by drawing contingent bills on the Treasury may make such payments out of permanent advances or imprests which they may be permitted to hold under the orders of competent authority, subject to recoupment on presentation of contingent bills. [2][All such claims up to Rs. 500 may be disbursed out of permanent advance or imprest.]

[3][NOTE: The monetary limit will not apply in regard to claims relating to telephone, electricity and water bills in the case of a non-cheque drawing D.D.O. stationed at a place different from that at which the accredited PAO/Cheque Drawing D.D.O. authorized to pay their contingent bills, as the case may be, is located.]

General Limitations

147. 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.

148. 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.

149. The charges relating to two or more major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office may, unless they are reviewed by 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 / Principal Accountant General (A&E).

150. (1) Save as hereinafter provided in this rule, no payoff 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 Group 'D' 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/Cold weather establishments;

(ii) Mazdoors engaged on manual labour and paid daily or monthly wages;

(iii) Sweepers;

(iv) Other classes of Group 'D' servants, e.g., dhobis, 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.

151. Contingent charges incurred on account of the wages of Mazdoors engaged on manual labour and paid at daily or monthly rates shall supported by certificate signed by the Disbursing Officer to the effect that the Mazdoors were actually entertained and paid.

151-A. 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 Central/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 Bill ……………..dated the ………………., was actually paid to the parties concerned and that:

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

(ii) 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 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 accounts 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."

151-B. Contingent bills which include charges on account of purchase of goods on which Goods and Services Tax (GST) has also been charged should be supported by the following certificate signed by the Disbursing Officer:

"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 Goods and Services Tax (GST) has been charged, the goods have not been exempted under the Goods and Services Tax (GST) Act or the rules made thereunder, and that the amounts paid on account of Goods and Services Tax (GST) on those goods are correct under the provisions of that Act or the rules made there under, and that in the case of supplies against regular contracts, the relevant contract includes a specific provision that Goods and Services Tax (GST) is payable by Government."

151-C. 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."

152. In the case of all other Group 'D' servants whose pay is drawn on contingent bills, certificates in the following form shall be furnished by the drawing officer:

1. "Certified that all other Group 'D' servant 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 Manipur presently in force."

Responsibility of Drawing Officers

153. Every Government officer shall exercise the same vigilance in respect of petty contingent expenses as person of ordinary prudence may be expected to exercise in spending their 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

154. 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 Principal Accountant General has been informed either by a note on the bill or otherwise of the reason for any excess over the money proportion of the appropriation. If expenditure be progressing too rapidly, they shall communicate with the drawing officer and insist on its being checked.

Cancellation and Destruction of Sub-vouchers

155. 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 and order, no sub-vouchers may be destroyed until after a lapse of three years.

(ii) Every sub-voucher which under the provisions of Rules 160 to 172 is not forwarded either to the Principal 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 initialled by the officer authorized 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 they are not required to forward to the Accountant General / Principal Accountant General (A&E) should be duly cancelled by them after check and the cancellation should be attested by the controlling officer at the time of countersignature on the bill.

(iv) In all case in which sub-vouchers are not required to submit to the Accountant General / Principal Accountant General (A&E) 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 furnished by the controlling authority in respect of sub-vouchers submitted to them by the drawing officer but which they are not required to submitted to the Accountant General / Principal Accountant General (A&E).

NOTE: Sub-vouchers which are required to be sent to the Accountant General / Principal Accountant General (A&E) should not be cancelled either by the drawing officer or by the controlling officer, as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accountant General / Principal Accountant General (A&E).

Record of Contingent Expenditure

Contingent Register

156. 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.

157. The standard form of the contingent register will be as in Form M.T.R. 13. The actual details such as the number of columns to be opened, the sub-heads and detailed heads and such further detailed classifications as may be required for the purpose of control, may be settled by settled by the Accountant General / Principal Accountant General (A&E) and the controlling authority to suit the conditions of each department or office.

As a general rule, the most common sub-heads and detailed heads may have separate columns with appropriations noted at the top. The less important and trivial items may be lumped 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 contingent 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 of such Gazetted Officer on return to duty at the headquarters.

158. 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.

159. 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 immediately after the monthly total so as to include all payments under each head, as also charges adjusted by book transfer from the commencement of the year up to the end of the last expired month.

Bills for Contingent Charges

General

160. (1) When it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short; or when 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 in 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 manuscript in the bill and the totals posted against them, provided that in a case of expenditure 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 / Principal Accountant General (A&E).

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.

161. (1) Subject to any order or instruction issued by the Government in this behalf, a contingent bill for payment to suppliers, etc., may be endorsed for payment to that party, at the request of the payee. This procedure shall not apply to cases where the Disbursing Officer is authorized to incur expenditure by drawing cheques on the treasury.

(2) Wherever under the provisions of Clause (1) of this rule, a contingent bill is endorsed to a private 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 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.

162. When, in paying regards to informers, or in any other case, it is not desirable to disclose the name 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 / Principal Accountant General (A&E) in support to the payments in lieu of the payee's receipt ordinarily required.

Contract Contingencies

163. In respect of contract contingencies, the bill shall be presented in a form similar to Form M.T.R. 14, or in such other form as may be prescribed by the Administrative Secretary (Finance) after consultation with the Accountant General / Principal Accountant General (A&E). No sub- vouchers need be sent to the Principal Accountant General.

Fully–vouched Contingent Charges

164. (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 M.T.R. 14 showing full details of the charges.

NOTE: The following illustration explains the second conditions, 'A' whose bills do not require countersignature has subordinates who hold part of their 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 their subordinates are allowed to deal directly with some treasury, presenting bills for encashment which are to be adjusted by 'B's, monthly bills; 'B' must submit monthly bills in adjustment of the bills cashed by themself and their subordinates.

Scale–regulated Charges and Special Contingencies

165. Charges regulated by scale and special contingencies which require the previous sanction of superior authority before they can be incurred, shall be drawn in the abstract bill Form M.T.R. 15 with a full description of the charges and accompanied by sub-vouchers above [2][Rs. 500] or such other limit as may be prescribed by the Comptroller and Auditor-General. In the case of special contingencies, other 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 bill shall bear a note of how much has been spent up-to date under the sanction.

Countersigned Contingencies

Abstract Bill

166. Except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presenting abstract contingent bills in Form M.T.R. 15, subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Accountant General / Principal Accountant General (A&E) in accordance with the procedure hereinafter prescribed.

167. 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 that case where a sub-voucher is for more than Rs. 50. A certificate shall be attached to every abstract bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract bills drawn more than a month before the date of that bill. On no account may an abstract bill be cashed without this certificate.

Detailed Bill (D.C.C.)

168. A monthly detailed bill shall be prepared, in the case of contingent charge countersigned after payment, from the monthly totals of the contingent register; such detailed bill will be in Form M.T.R. 16, 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 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 / Principal Accountant General (A&E) direct, with all sub-vouchers above Rs. 50, their signature to the certificate endorsed on the bill taking the place of the small ones.

NOTE: The limit of Rs. 50 above which sub-vouchers are required to be submitted to the Accountant General / Principal Accountant General (A&E) is subject to alteration by the Comptroller and Auditor General.

169. If, in any month, the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary shall be sent to the countersigning officer with the detailed bill.

Countersignature

170. On receipt of the monthly detailed bill in the Office of the countersignature officer, it shall be reviewed by the countersigning officer with the sub-vouchers, any disallowance with the number of the 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 officer of the controlling officer. The countersigning officer shall then record the date of admission, under their initials, sign the bill and dispatch it to the Principal Accountant General direct with the sub-vouchers for items for more than Rs. 200 each, their 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 items of charge; for example, a charge for Rs.220 for section-writers would not require to be supported by a sub-voucher if the amount is made up of sum paid to several individuals none of which exceeds Rs. 200.

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

NOTE 2: A register of contingent expenditure may also be kept in the Office of the Controlling Officer in such form and according to such method as may be settled by a Department of the State Government or by the Administrative Secretary in consultation with the Accountant General / Principal Accountant General (A&E).

NOTE 3: The detailed bills duly signed by the controlling officer shall be sent to the Principal Accountant General direct within a month from the date of receipt of such bills in their office.

Disallowances

171. After despatch of the bill to the Accountant General / Principal Accountant General (A&E), the countersigning officer shall 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 of office. 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 countersigning officer withdraws their objection, the amount may be redrawn in the next bill presented at the treasury by entering after the total of sub-vouchers "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.

172. Bills for contingent charges requiring countersignature before payment shall be drawn in Form M.T.R. 17.

Section IV: Pension Payments

Introductory

173. (1) Subject as hereinafter provided, the rules in this section shall regulate the procedure with regard to the payments, of all pensions payable out of the Consolidated Fund of the State;

(2) Nothing contained in this rule shall be taken as affecting:

(i) The provisions of the Pensions Act (23 of 1871), or of any rules made thereunder, or the exercise by the State Governments of such functions of the Central Government under the Pensions Act as may be entrusted to them in consequence of a delegation of function under Clause (1) of Article 258 of the Constitution.

(ii) The provisions of any rule contained in the Manipur Civil Services (Pension) Rules, 1977, or of any departmental regulations issued by, or under the authority of, the Governor, prescribing the procedure for the payment of any pensions payable out of the Consolidated

Fund of the State.

(iii) The procedures and conditions prescribed in special orders issued by the Government from time to time for payments, by authorized Public Sector Banks on behalf of the Government pension's payable out of the Consolidated Fund of the State.

174. 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 as express orders of the Government to the contrary.

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

"Service Pension" means a pension including provisional pension payable to, or in respect of a person in consideration of past employment under the Government 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 services, or on the surrender of rights or emoluments, and includes assignments or compensations payable in the form of fixed allowances or grants.

Place of Payment

176. Subject as hereinafter provided service/political pensions payable in India may be drawn from any Treasury.

NOTE 1: Service pensions are also payable through authorized Public sector banks.

NOTE 2: [2][Provisional Pension, payable through the Head of the Office shall be drawn by the Head of the Office in which the pensioner served immediately prior to their retirement from the Pay and Accounts office or an authorized office of disbursement from which the pay and allowances of the establishment are drawn by them. The payment of Provisional pension shall be noted in Form M.T.R. 19(A).

177. (1) Pensions due to pensioners of Defence Service may be disbursed by one or the other of the following agencies:

(i) Treasury Officers.
(ii) Such post Offices as may be nominated in this behalf by the Director General, Posts and Telegraphs.
(iii) Authorized Public Sector Banks.

(2) Pensions of Railway pensioners by any of the agencies mentioned in (i)*, (ii),* or *(iii)* of sub-rule (1) above.

Authority for Payment

Pension Payment Order

178. (1) Except in the case of Defence pensions which are payable on pension certificate or other authority issued by the Controller of Defence Accounts (Pensions), [2] [or in the case of Railway pensions which are payable on Pension Payment Order issued by the Railway Accounts Officer] or otherwise in the case of any particular class of pensions, payment of pensions can be made only upon Pension Payment Order issued by the Accountant General / Principal Accountant General (A&E).

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

(i) Attach to the Order a specimen signature of the pensioner if they can sign their name in English, Hindi or the official regional language, otherwise the thumb and finger impressions of their left hand, or where this is not possible due to physical incapacity, the thumb and finger impression of their right hand, failing which, their toe impressions, being duly attested by the Head of the Office concerned or by some other responsible persons, and

(ii) Paste a certificate copy of the pensioner's and their spouse's recent photograph in passport size, pasted on the disburser's portion of the Pension Payment Order.

(iii) Details of Bank account for pension payment.

NOTE: For pensions payable at the Office of the Accountant General / Principal Accountant General (A&E), the purpose of disburser's portion of the Payment Order is served by the Audit Register kept by the Accountant General / Principal Accountant General (A&E) in which the necessary particular relating to each pensioner is entered in full.

179. (1) On receipt of a Pension Payment Order by an office of disbursement, the pensioner's portion shall be made over to the pensioner after proper identification when they appear to receive their pension for the first time. The specimen signature or the thumb impression, as the case may be, of the pensioner shall be taken where necessary in the space provided for the purpose in the disburser's portion of the Pension Payment Order.

(2) The disburser'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 / Principal Accountant General (A&E) may allow filing by sub-treasury or any other series as may be found convenient.

180. Disbursing Officers are authorized to renew Pension Payment Orders without reference to the Accountant General / Principal Accountant General (A&E) 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 PPO, if available, shall be retained by the Disbursing Officer for three years and then destroyed. A note of the issue of the new Pension Payment Order shall be made in the remarks column of the Pension Payment Orders Register.

181. 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 their photograph where kept shall be cut off and pasted on the renewed Pension Payment Order before the latter is singed by the Disbursing Officer.

181-A. If both halves of a P.P.O. are reported lost in transit due to floods, etc., before commencing payment, the concerned Pay and Accounts Officer will issue a duplicate P.P.O. which would be prominently marked as 'Duplicate - No payment to be made against Original P.P.O.' A note to this effect will also be kept by them against the relevant entry in the Register of P.P.O.s issued. Similar note will also be made in the relevant records maintained by the other concerned authorities, i.e., the Accountant General / Principal Accountant General (A&E), etc., before forwarding the duplicate P.P.O. (both halves) to the Disbursing Officer. Before commencing the Payment, the following further action will be taken by the Disbursing Officer:

(a) It will be verified from the Register of P.P.O.s in Form M.T.R. 18 that the payment has not already been made to the pensioner on the basis of the original P.P.O.

(b) A confirmation will be obtained from the pensioner and kept on record that they have not already received any payment against the original P.P.O., they will also furnish an undertaking that they will surrender to the Disbursing Officer the original P.P.O. if traced out later, and will not claim any payment on its strength.

First payment of pension against the duplicate P.P.O shall in no case be authorized at an office other than the one mentioned in the original P.P.O.

182. In commutation cases, the Accountant General / Principal Accountant General (A&E) 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 to both the halves of the Pension Payment Order by the Disbursing Officer under their attestation, quoting the Accountant General / Principal Accountant General (A&E)'s letter as authority, under intimation to the Accountant General / Principal Accountant General (A&E). After the commuted money is paid, the voucher for the commuted value will be sent to the Accountant General / Principal Accountant General (A&E) 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.

182-A. In cases where revision of pension becomes necessary for some reason(s) the pension will be revised by the concerned Pay and Accounts Officer through a formal letter of amendment to the P.P.O. already issued, indicating revised rate of pension and graded relief due thereon along with the date(s) from which the payment at revised rates is to be made. The amendment letter will be issued under special seal by the Pay and Accounts Officer to the Treasury Officer through the concerned Accountant General / Principal Accountant General (A&E), with a copy to the pensioner after noting the said amendments in the Register of P.P.O.s maintained by them. A note will also be kept by the Accountant General / Principal Accountant General (A&E) in the Pension Audit register before forwarding the amendment letter to the Treasury Officer. The amendments will also be noted in both the halves of the P.P.O. by the Treasury Officer under their attestation quoting as authority, to P.A.O.'s letter and Accountant General / Principal Accountant General (A&E)'s endorsement, thereon, in cases where pension is disbursed by them. A note will also be kept by them on the original amendment letter that necessary corrections have been made in both the halves of the P.P.O.

In cases where pension is disbursed by Public Sector Banks, the Treasury Officer will forward the amendment letter to the Paying branch of the concerned Public Sector Banks through the link branch for taking similar action under advice to the pensioner in accordance with the instruction embodied in Para. 18-A of the 'Scheme for payment of pensions of Central Government civil pensioner by Public Sector Banks'.

The additional amount of Death-cum-Retirement Gratuity, if any, payable due to revision of retirement benefits may also be likewise authorized through an amendment letter issued by the P.A.O. for payment by the Head of the Office in which the pensioner last served, if so desired by them in writing (see Rule 196). However, in cases where recovery on accounts of graded relief becomes due as a result of revision of pension, payment on account of additional gratuity will invariably be indicated in the amendment letter to the P.P.O. for purpose of adjustment there against. Any amount still remaining unrecovered, may be adjusted against subsequent payments of graded relief due on the revised amount of pension. However, any portion of gratuity actually paid being debitable to a head of account separated from that of pension, will be shown by the Treasury in a separate schedule.

[2][The payment of net additional gratuity (after adjusting overpaid graded relief) to the recipients of family pension will also be authorized through the amended letter if the pensioner is not alive at the time of payment and the receipt of family pension entitled to receive the entire amount according to the nomination filed by the deceased,

if no such nomination exists, or if the nomination fields such as would require the residual amount of additional gratuity to be distributed equally or in specified ratios amongst the legal heirs, the Disbursing Officer will intimate to the P.A.O. (through the prescribed channel) the amount of graded relief over-paid in a particular case supported by a copy of "due and drawn statement" (not to be verified by the Treasury Officer in cases where the payments are made by public sector banks). On receipt of the "due and drawn statement" the P.A.O. will work out the net amount of additional gratuity payable for being disbursed to the legal heirs in the required manner through the Head of the Office in which the deceased pensioner last served.

In cases where the amount of graded relief overpaid exceeds the amount of additional gratuity specified in the amendment letter, the net amount overpaid as graded relief will be recovered from the amount of graded relief payable on the family pension.]

183. In cases where an anticipatory Pension Payment Order has been issued by the Accountant General / Principal Accountant General (A&E), the final pension when intimated by the Accountant General / Principal Accountant General (A&E) will be noted in both the halves of the Pension Payment Order by the Disbursing Officer under their attestation, quoting the Accountant General / Principal Accountant General (A&E)'s letter as authority. An intimation to this effect may be sent to the Accountant General / Principal Accountant General (A&E) simultaneously. Future payments will be made to the pensioner at the revised rate based on the amended Pension Payment Order. The voucher of the first payment of the final pension will be sent to the Accountant General / Principal Accountant General (A&E) in a separate schedule.

Transfer of Pensions

183-A. (1) The Director, Treasuries and Accounts may, on an application made by a pensioner, transfer the payment of their pension from any treasury to another treasury outside Manipur.

(2) A Treasury/Sub-Treasury office may, on an application made by a pensioner, transfer the payment of his pension from the district treasury to another within the State with the approval of the Director, Treasuries and Accounts. The Treasury/Sub-Treasury Officer should forward both halves of the Pension Payment Order to the Treasury/Sub-Treasury Officer of the new district with information of the date up to which payment was made in the old district and forward simultaneously a copy of the communication to the Accountant General / Principal Accountant General (A&E).

(3) When a pensioner applies for transfer of payment of their pension from a Treasury in India to another, the pensioner shall forward both the halves of the Pension Payment Order to the Accountant General / Principal Accountant General (A&E). 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 / Principal Accountant General (A&E) along with the Pension Payment Order. The Accountant General / Principal Accountant General (A&E) 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 their audit circle, or move the Accountant General / Principal Accountant General (A&E) of the State in which such Treasury is located to arrange for the payment.

Register of Pension Payment Orders

184. Each Disbursing Officer shall keep a register in Form M.T.R. 18 of the Pension Payment Orders issued on their office, which will serve as an index to the files of orders referred to in sub rule (2) of Rule 179 after seeing that a new order is correctly entered in this register, the Disbursing Officer shall put their initials in the column of “name of Pensioner’ and rule a red ink line across the page below the entry,

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’s half 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 they first report to receive their pension and forwarded to the Accountant General / Principal Accountant General (A&E) concerned under intimation to the former pension Disbursing Officer.

185. On the receipt of an intimation about the death 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.

186. Pensions which are not granted for life by 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 Pension 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 condition attached to each pension of this category.

Manner of Payment

Due Date

187. Pensions fixed at monthly rates are payable monthly on the first working day of the next month to which they relate.

Provided that when there is a variation in the rate of a pension consequent on the disbursement of the commute 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.

EXPLANATION: For the purpose of this rule, the term “working day” shall have the same meaning as given in Explanation (1) below Rule 114.

Payment of Claims

188. Save as hereinafter provided a pensioner must take payment in person after identification by comparison with the Pension Payment Order.

189. First Payment at Treasuries: When payment of pension is authorized in a Treasury/Sub-Treasury, the Pension Payment Order shall be entered in the register in Form M.T.R 18. When the Pensioner appears to receive their pension for the first time, the Treasury Officer shall identify the pensioner with reference to the photo pasted on the Pension Payment Order, the specimen signature or the left thumb impression as the case may be. The pensioner’s portion shall be handed over to the pensioner after proper identification and payment.

Payment of pensions including family pensions, will be automatic and no bill will be required to be submitted. The amount of monthly pension, including relief on pension sanctioned by Government from time to time will be credited by the bank selected by the pensioner, to their individual savings/current account already opened or to be opened with that bank.

190. 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 Director, Treasuries and Accounts may, on application by or on behalf of the pensioner, and subject to such conditions as they 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 them and payments of pension may be made to such Manager or Guardian in the same way as to pensioner themself, 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 Director, Treasuries and Accounts.

NOTE: Pension of a person who is certified by a Magistrate to be a lunatic should be paid in accordance with Section 95(1) of the Indian Lunacy Act, 1912.

Forms of Pension Bills and Connected Certificates

191. (1) Save as hereinafter provided in this rule, claims for payment of pensions shall be presented on bills in a form similar to Form M.T.R. 19, a copy of which will be supplied by the Disbursing Officer to each pensioner or their agent or representative. The bill must be duly receipted by the pensioner or by some other person authorized to give legal acquaintance on their behalf, and if the pensioner cannot sign their name or give their thumb impression, or where this is not possible due to physical incapacity, their great toe impression shall be taken on the bill, the thumb/great toe impression being duly attested by a well-known and respectable person.

(2) Instead of requiring each individual pensioner to present a separate bill in Form M.T.R. 19, the Disbursing Officer may, subject to such general or special instructions as the Principal Accountant General may issue in this behalf, prepare a single bill in Form M.T.R. 24 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 certificates shall be appended to the bill, note being made on such separate receipt of the names of the persons actually receiving the pensions disbursed on life certificates. The number of the entry in the bill shall also be entered in all such separate receipts/life certificates.

(3) Pensioners of Defence 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 the Office in which the Government servant was employed immediately before retirement. Such claims shall be preferred separately for each pensioner in Forms M.T.R. 19 A.

192. A declaration in Form M.T.R. 20 shall be obtained half-yearly from all recipients of family pension whose pension is terminable on their marriage or remarriage. However, in the case of widow recipients, the prescribed declaration will be obtained only once at the time of making first payment of family pension.

Every pension Disbursing Officer shall submit to the Accountant General / Principal Accountant General (A&E) concerned a statement showing particulars and date of last payment of pensions in receipt of the case of failure to furnish the above declaration in the months of January and July.

192-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 outside India.

In cases where the commercial employment has been accepted within two years from the date of retirement without obtaining Government's approval or the conditions, attached thereto by the Government while according approval, have been violated at any time within two years from the date of retirement or employment under any Government outside India or under an International Organization of which the Government of India is not a member has been accepted, the Disbursing Officer, on the basis of the declaration furnished by the pensioner will seek orders of the Government through the concerned Accounts Officer, before making further pension payments.

193. A certificate of non-employment/re-employment as printed on the form of Pension Bill shall be obtained from all the pensioners and family pensioners yearly, in the month of November each year, if a Pensioner/Family pensioner is re-employed/employed in a Government department/office or a Government company, Corporation, autonomous Body or society set up by a Central or State Government or Union Territory or a Local Fund, they must furnish the necessary particulars with regard to their re-employment/employment as enjoined in the above certificate. The pensioner shall, of their own, intimate the fact of their taking up re-employment/employment to the pension disbursing authority, immediately on their doing/having done so, without waiting for the month of November when the submission of yearly certificate would normally become due. The disbursing office shall suspend the payment of relief to them from the date such re-employment/employment. After the spell of re-employment/employment cease, payment of relief will be resumed by the Disbursing Officer.

193-A. (1) In case of death of a pensioner governed by Rule 54 of the Central Civil Services (Pension) Rules, 1972, the Treasury/Sub-Treasury Officer will start paying family pension to the widow(er) on receipt of death certificates and an application in Form M.T.R. 20-A for the grant of family pension to them and will also send an intimation in this regard to the Accountant General / Principal Accountant General (A&E) in Form M.T.R. 20-B. Provisional family pension, where payable through the Head of the Office, shall be drawn by the Head of the Office in which the Government servant was serving immediately before their death, in Form M.T.R. 19-A at the treasury, or an authorized office of disbursement or the office of the Accountant General / Principal Accountant General (A&E) at which the pay the allowances of the establishment are drawn by such Head of the Office.

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

(2) In case a report about the death of a pensioner is first received from a source other than the widow(er), the Treasury Officer shall after satisfying themself about correctness of the report, write to the widow(er), at the address given in the P.P.O., seeking compliance with the prescribed formalities, so that payment of family pension to the entitled person(s) is commenced early.

Checks to Be Applied by the Disbursing Officer

194. (1) On appearance of a pensioner claiming payment of pension, their personal marks shall be checked by the Disbursing Officer and the signature to the receipt shall be compared with the facsimile of the signature taken on the disburser's portion of the Pension Order. If the pensioner cannot sign their name, their thumb/great toe impression on the receipt shall be compared with the original impression taken on the order. In cases of doubt, on payment may be made on the strength of the resemblance between the pensioner and their photograph, where one is pasted on the disburser's portion of the Pension Payment Order (PPO), pending financial 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 their personal copy of the letter of the Accountant General / Principal Accountant General (A&E) forwarding their Pension Payment Order to the Treasury Officer, and their 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.

Payment of Commutation Money

195. The payment of the commuted value of a portion of a pension can be made upon the authority issued by the Accountant General / Principal Accountant General (A&E) only to, and upon the receipt of the person legally entitled to receive it, and not otherwise.

Gratuities

196. Save as hereinafter provided, gratuities shall not be paid except on an authority received from the Accountant General / Principal Accountant General (A&E), 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 Rules 264 and 265 in relation to Provident Funds:

Provided that the payment of gratuities may be made, without the personal appearance of the Gratuitant, through an authorized agent, including a ban, 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 authorized to draw the gratuity of……… (name of Gratuitant) ………..in accordance with Gratuity Payment Order No. ………, dated ………, issued by the Accountant General / Principal Accountant General (A&E) ..…….., we the ….(name of Bank or agent) …….. hereby engage ourselves to refund to the Central Government, 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 the Office, they shall do so by presenting a bill in Form M.T.R. 19-A and shall furnish to the Accountant General / Principal Accountant General (A&E), within a month of the date of drawal, certificate of disbursement.

196-A. (1) Provisional gratuity sanctioned by a competent authority in respect of retired Government servant shall be drawn separately for each Gratuitant by the Head of the Office in which he last served in Form M.T.R. 19-A, 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

197. (1) Every Pensioner/Family pensioner is required to visit the concerned Treasury/Sub-Treasury Office every six months to update their digital photograph either by personal appearance of the pensioner at the Treasury/Sub-Treasury office or by home visits of Treasury officials to the residence of the pensioner (in case of illness/old age). as per Finance Department's OM No. 10/4/2006-FX(PEN) dated 17th December, 2020.

With the introduction of *"**mPension Manipur**"*, photograph of every pensioner can be updated every six months by using the *mPension Manipur application* to upload photo every six months *[with a grace period extended to 3 (three) more months]* or verification without the need to visit the Treasury/Sub-Treasury Office.

(2) At the time of photograph update, the Pensioner is also required to submit a non-employment certificate, non-marriage or re-marriage certificate, wherever applicable.

198. The Disbursing Officer must take special precautions to prevent impersonations and must at least once a year receive proof independent of the life photo update every six months of the continued existence of the pensioner.

For this purpose, the Disbursing Officer shall, save in cases of exemptions from personal appearance allowed by orders of competent authority, require the personal appearance and due identification of all pensioners who are not incapacitated by bodily illness or infirmity from so appearing and in all cases where such inability may be alleged, they 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 / Principal Accountant General (A&E).

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

Undrawn Pensions and Arrears

199. (1) Unless the Government by general or special orders direct otherwise, a 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 their behalf, the Disbursing Officer may resume the payment of monthly pension accruing thereafter, but the arrears can be paid:

(i) [by the Disbursing Officer themself; if the amount in arrears does not exceed Rs. 10,000; with the previous sanction of the Director, Treasuries and Accounts, Manipur in which the pension payment office is located, if the arrears exceed Rs. 10,000 but do not exceed Rs. 20,000 provided that, in both the cases, arrears do not represent pension to be paid for the first time;] and

(ii) in all other cases, with the sanction of the Head of Department of the office by which the pensioner's pension case was finalized;

Provided that if, in any cases, where civil pension remains undrawn for three years or more, in the case of a service pension, or six years or more in the case of a political pension, neither can monthly pension payment be resumed, nor arrears could be paid, without the authority of the Accountant General / Principal Accountant General (A&E).

NOTE: If the suspension of payment is attributable to error or neglect by any Government Officer, the Accountant General / Principal Accountant General (A&E) may direct payment of the arrears on their own authority.

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

Death of Pensioner

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

(a) Pension can be drawn for the day of Pensioner's death: the hour at which death takes place has no effect on the claim.

(b) On the death of a pensioner, payment of any arrears actually due may be made to their heirs, provided that they apply within one year of their death; they cannot be paid thereafter without the sanction of the competent authority to be obtained through the Accountant General / Principal Accountant General (A&E);

Provided that if the arrears do not exceed Rs. 500 and the case presents no peculiar features, the Accountant General / Principal Accountant General (A&E) may pass the arrears on their authority.

(c) Subject as provided in the preceding clauses, the provisions of Rule 141-C shall apply to payment of arrears of pensions due in respect of a deceased pensioner, as they apply to payment of arrears of pay and allowances due in respect of a deceased Government servant except that, in the event of the pensioner's death after commencement of payment of pension, the power vested in the Head of the Office under Clause (a) of sub-rule (1) of Rule 141-C shall be exercised by the Collector of the district in which the treasury in located.

(*d*) In cases where pension is paid by a Treasury Officer, lifetime arrears of Pension, if any, not claimed within one year of pensioner's death shall be paid in the manner and under orders of the authorities as specified in Rule 141-C.

NOTE: The arrears due in respect of a deceased pensioner who, immediately before their death, was being paid provisional pension through the Head of the Office, shall also be payable in accordance with the provisions of this rule of finalization of the pension claim.

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

(3) After payment of the arrears of Pension, both portions of the Pension Payment Order shall be returned to the Accountant General / Principal Accountant General (A&E), with a report of the date of the death of the Pensioner, except in the case of the Pensioners governed by Rule 54 of the Central Civil Services (Pension Rules, 1972, in which case the pensioner's portion of the order will be returned to the widow(er) and the disburser's portion will be retained by the Treasury Officer.

Reports to the Accountant General / Principal Accountant General (A&E)

201. Every pension Disbursing Officer shall submit the Accountant General / Principal Accountant General (A&E) 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 three years (for service pensions) or six years (for political pensions), mentioning the class of pensions; and the second part, showing the names of pensioners, other than those included in the first part, who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, shall be stated against each name.

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

201-A. 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 / Principal Accountant General (A&E) after making the last payment and with a note recording the reasons for cessation of the pension payment.

Defence Pensions

202. Without prejudice to the generality of the provisions made in this Section and subject to such general and special orders as Government may issue in this behalf, the procedure to be observed by pension Disbursing Officers in making payments to Defence pensioners may be prescribed by departmental regulations.

203. Special case shall be taken in identifying Defence pensioners claiming single payments. The mere production of a letter purporting to have been issued by an officer of Controller of Defence Accounts (Pensions) shall not be considered sufficient for this purpose.

SECTION V- PURCHASE OF STORES,

WORKS EXPENDITURE AND MISCELLANEOUS PAYMENTS

Purchase of Stores - Introductory

NOTE: In this chapter the term 'Stores' is used to indicate all articles and materials required for the public service and coming into an officer's possession for various purposes and includes stationery, furniture, machinery, tools and plant, etc.

204. Subject to such general or special rules or subsidiary instructions as may be issued by the State Government for the guidance of officers who are required to make purchases of stores on State Government Account, the payments for acquisition of stores required for the public service shall be regulated by Rules 205 to 212 except in so far as they are supplemented or varied by special departmental regulations.

Local purchases of petty articles or consumable stores out of office contingent grants are not subject to Rules 205 to 212.

Purchases in India

Purchases through Government-e-Marketplace (GeM) Portal

205. (1) Without prejudice to the generality of the provisions contained in Sections I and Ill of this Part with regard to withdrawal of moneys from the State Government Account, the procedure relating to payments for stores purchased through the Government-e-Marketplace (GeM) may be regulated by special orders issued by the State Government in this behalf.

(2) Subject as aforesaid, payments will be made by the D.D.O. concerned through Bill drawn on the linked Treasury.

Other Purchases in India

206. Subject as hereinafter provided, the provisions of Section Ill of this Part shall apply generally to payments for stores purchased in India otherwise than through the Director-General, Supplies and Disposals.

207. As a general rule, payment for supplies is not permissible unless the stores have been received and surveyed. Payments prior to verification of quality and quantity of the materials may be permitted in exceptional cases only, provided that adequate safeguards exist to secure the Government against all losses in the event of the materials being found short or defective. [In all such cases, the amount required for payment shall be drawn on an abstract bill (M.T.R. 15) giving full description of the charges and number and date of the sanction permitting advance payment (wherever necessary). As soon as the supplies are received, and the payment made, a detailed bill (M.T.R. 14) prepared based on the actual verification/ measurement of the supplies along with the required sub-vouchers, must be submitted to the Accountant General / Principal Accountant General (A&E), Manipur in adjustment of the advance drawn earlier quoting voucher number and date of the relevant abstract bill.]

208. If not provided otherwise by departmental regulations, bills presented in support of payments for purchases of stores shall be accompanied by a certificate that the articles detailed in the vouchers, and their quantities are correct, their quality good and according to specifications, that the rates paid are not in excess of accepted or market rates, and that suitable notes of payment have been made in the indents and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made shall also be quoted.

209. The provisions of inter-departmental transfer apply also to supply of stores by one department of the Government to another, where the adjustment of the cost of such supplies must be made by book transfer.

NOTE: The following instructions should be printed on all forms of invoices for the supply of stores, etc., and the officer receiving the supply should comply with them before the invoice is countersigned:

"It is essential for purposes of accounting and audit that the entries below should be filled in. Failure to do so may result in unnecessary delay and return of this invoice for compliance.

(1) Head of Account: (Major, Minor, Sub-head and Detailed head)
………………………………………………………………………………
………………………………………………………………………………
……………………………………………………………………………….
(2) Month and Year to which the charge relates……………………………………
……………………………………………………………………………….
(3) D.D.O. by whom the amount is adjustable…………………………
……………………………………………………………………………….
(4) Department to which the charge is debitable………………………………….
………………………………………………………………………………

WORKS EXPENDITURE

General

210. The Rules from 210 to 222 shall apply to expenditure on special services connected with the construction, repair and maintenance of buildings, roads and other works of public utility, whether carried out by the Public Works Department or under special orders of the Government by the Department using or requiring such works.

Expenditure on petty construction and repairs which, under any order issued by the Government, is treated as contingent expenditure of the Department incurring it, subject to the rules prescribed for contingent charges expenditures.

Mode of Obtaining Funds

211. Save where under the provisions of these rules a Disbursing Officer is authorized to obtain funds by presenting bill to the treasury for the cash required for works expenditure may be drawn on contingent bills in accordance with the procedure prescribed contingent charges expenditures.

212. Funds required for works expenditure are drawn on bills in accordance with the prescribed procedures except otherwise for special cases as directed by the Finance Department.

213. In cases in which a Disbursing Officer is authorized to draw money through bill to the treasury concerned, all payments in respect of works expenditure shall, as far as possible, be made by Account Payee Bill(s).

NOTE: Works Department and Forest Department shall not draw money by cheques. They shall draw from Government exchequer by submitting bills in Treasury in Form M.T.R. 25 or Form M.T.R. 26 to the Treasury office.

Payments to Labourers

214. As a general rule and subject to such exceptions as may be authorized by departmental regulations, wages of labourers engaged departmentally shall be drawn on muster rolls showing the names of the labourers, number of days they have worked and the amount due to each. The daily attendance and absence of labourers and fines, if any, inflicted on them must be so recorded as to prevent any tampering with, or unauthorized additions to the entries once made.

Subject as provided above, the muster rolls may be kept in such form and in accordance with such methods as may be authorized by departmental regulations.

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

216. If any items remain unpaid, the details thereof must be recorded separately in the muster roll in which they were originally drawn before it is finally passed by the person who made the payment. Unpaid items shall subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified in the same way as current items.

Payments to Work-charged Establishment

217. Wages of members of the work-charged establishment may be drawn on the form of pay bill of regular establishment (Form M.T.R. 8) or such other suitable form as may be prescribed by departmental regulations.

218. The names and claims of the entire work-charged establishment concerned, including absentees, must be shown in detail in each bill. The names shall be grouped by works on which the men are employed, and the drawing officer must certify that the men were on duty during the periods shown against their names, each man being employed on the work and on the duties for which their appointment was sanctioned. Sanctions to the entertainment of the establishment shall be quoted in each case.

NOTE: Deductions on account of fines, income tax, professional tax etc., should be shown by special entries against the names concerned.

Payments to Suppliers and Contractors

219. Unless in any case the Government, after consultation with the Accountant General / Principal Accountant General (A&E), direct otherwise, payment for *a*) all work done otherwise than by daily labour and *b*) all supplies shall be made on the basis of measurement recorded in measurement books kept for the purpose. Claims for such payments shall be prepared, as far as possible, by the claimants themselves in authorized forms of bills and vouchers, and no payment other than an advance payment may be authorized unless the correctness of the claim in respect of quantities and rates as well as the quality of the works done or supplies made have been accepted and all calculations carefully checked by a responsible officer.

Subject to such general or special instructions as may be issued by the Government after consultation with the Accountant General / Principal Accountant General (A&E), Manipur, measurement books may be kept in such form and according to such methods as may be authorized by departmental regulations.

Payments for Works Done through Local Bodies

220. When the maintenance of any Government buildings or roads is entrusted to a Local Body, the payment made to it on this account shall be treated in the same way as payment for work done by a contractor.

If lump sum payments have been agreed upon, each payment must be supported by a certificate recorded by a responsible Government officer that the work has been done in accordance with the conditions agreed upon.

Advances to Contractors

221. As a general rule, and subject to such exceptions as may be authorized by the Government, no payment can be made to a contractor except for work actually done or supplies received. Subject to such general or special orders as may be issued by the Government in this behalf, advances, if any, made to contractors during the execution of a work shall invariably be recovered from their bills for the value of work done or supplies made, before final payment is made which must, in no case, be permitted without detailed measurement.

Bills and Vouchers

222. Without prejudice to the generality of the rules in this Section in making payments for works expenditure, the forms of bills and the detailed procedure to be observed by departmental officers and the vouchers on which such payments are to be made, may be prescribed by departmental regulations.

MISCELLANEOUS PAYMENTS

Refunds of Revenue

223. 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. However, on no account a refund may be drawn on the receipt of a departmental officer and lodged in a deposit account pending demand.

223-A. 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 payments of such claims as are up to Rs. 50, from out of permanent advance or imprest which they may be permitted to hold under refund bills.

224. Except as otherwise provided in these 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.

225. 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 M.T.R. 21. 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 their signature in Column 6 in token of their having done so.

Grants-in-Aid, Contributions, etc.

NOTE: The term "Grants-in-Aid, Contributions, etc." includes such classes of expenditure as grants to local bodies, religious, charitable or educational institutions; stipends and scholarships; contributions to public exhibitions and fairs; expenditure from the discretionary grants placed at the disposal of Administrators, Commissioners, etc., and compensations to Government servants for accidental losses, etc.

226. Save as hereinafter provided and subject to any general or special orders of the Government, bills for grants-in-aid, contributions, etc. shall be presented by the department in Form M.T.R. 22; 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.

226-A. Compensations to Government servants for accidental losses, etc., due to effect of floods, cyclones, and 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.

227. In the Public Works Department, grants-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.

Stipends and Scholarships

228. Bills for educational scholarships, stipends, etc., shall be presented in Form M.T.R. 23 or in such other form as may be prescribed by the authority competent to sanction such payments after consultation with the Accountant General / Principal Accountant General (A&E), Manipur. 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 may be 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 countersigning officer that he is satisfied that the prescribed conditions have been fulfilled.

NOTE: 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 Ministries/Departments concerned in accordance with the rules governing the schemes, and for making payments to the students are done through DBT (i.e. Direct Benefit Transfer Scheme).

Investment by Government

229. Bills for Government's investments in a company, corporation or similar autonomous organization shall be drawn by the drawing officer in the office of the sanctioning authority by presentation of simple receipt in a form like Form M.T.R. 22, duly supported by a copy of sanction for such payment.

Interest on Government Debt

230. 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

231. The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the special orders reproduced in Appendix-3.

Discount on Stamps

232. When discount upon stamps is allowed by deduction from the purchase money, a detailed bill in Form M.T.R. 16 headed "not payable at the treasury" shall be prepared by the Treasury Officer every month for every month for the amount of discount allowed and submitted to the controlling authority concerned for countersignature and transmission to the Accountant General / Principal Accountant General (A&E), Manipur.

233. The Administrative Secretary (Finance) may, after consultation with the Accountant General / Principal Accountant General (A&E), Manipur, 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 been allowed to the parties to whom it was due according to sanctioned rates.

Commission to Registrars

234. 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.

235. In cases in which the commission is calculated upon several 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 Reserve Bank

236. 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 Finance Department before they are paid.

NOTE: The Bank is authorized to debit the Government Account in advance of the submission of consolidated bills for expenses incurred in connection with the floatation of Government loans; payments 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.

Expenditure against Grants at the Disposal of an Administrative Department of the Government

237. (1) When a sum of money is placed at the disposal of an administrative department of the Government for expenditure on specified objects, all appropriation sanctioned against it must be supported by an order of the department concerned stating

> (*i*) the particular object of the expenditure, which must always be within the general purpose of the grant; (*ii*) the amount of appropriation sanctioned for it; (*iii*) the person in whose charge the expenditure is to be; (*iv*) the treasury or treasuries where the money is required.

(2) A copy of this order shall be sent to the Accountant General / Principal Accountant General (A&E), Manipur, who will thereupon authorize the treasury to pay the amounts on the receipt of the Disbursing Officer.

238. The Disbursing Officer may draw the money on their receipt specifying the order under which it is sanctioned. They may not draw more than what they require from time to time for expenditure but can draw as often as they find convenient. They may also make their receipts payable to any other person, advising the Treasury Officer of their action.

239. An account of the expenditure against the appropriation must be rendered to the Accountant General / Principal Accountant General (A&E), Manipur, in which the officer should enter on the receipt side all sums they have drawn from the treasury, and on the expenditure side, all amounts they have spent. Vouchers must be furnished in the same way and under the same rules as in the case of a contingent bill. A copy of this account, without vouchers, shall also be sent to the administrative department concerned.

240. The account must be sent at the end of every month, except when it is estimated that the sanctioned expenditure will be completed and the account closed within three months from the date of the orders sanctioning it. In such a case, the account may be withheld till the end of the said period of three months and then sent covering the entire period. An account must in any case be made up and rendered up to the 31st of March of each year.

PART VI - SPECIAL RULES APPLICABLE TO PARTICULAR DEPARTMENTS

SECTION I ----- PUBLIC WORKS DEPARTMENT

(Note: Applicable to all Engineering Departments)

Introductory

241. The rules in this section apply primarily to officers of the Public Works Department in relation to their transactions with Treasuries. They are equally applicable to Special Land Acquisition Officers and other officers not belonging to the Public Works Department, who may be authorized to incur expenditure against the grant for Public Works.

242. Treasury Officers are prohibited from issuing any money for disbursement of Civil Officers acting as Public Works disbursers except in accordance with the rules in this section.

Remittance to Treasury

243. Moneys received by the Public Works Department shall be paid as soon as possible to the accredited Bank for credit as Public Works Remittances by using Form M.T.R. 4 through Treasury Officer. Works Department shall not operate Work Remittance head. *(i.e. 8782-00-102, P.W.D. Cash Remittance)*

NOTE: Recoveries on account of rents of public buildings borne on the books of the Public Works Department, including rents of electric installations, water supply and other special services, when recoveries for such services are made by deduction from pay bills of Government servants, shall be credited as receipts of the Public Works Department or other departments as the case may be.

243-A. The amount paid at the instances of the works department by municipalities or other local bodies or public bodies to meet the cost of work to be carried out by the work department shall be paid as soon as possible to the accredited bank for credit as civil deposit through Treasury officer. In this case the accompanying e-challan shall state clearly the name of the works divisions to which the amount is creditable and the works to which it relates.

Drawings from Treasury

244. Funds may be drawn by the officers of the Public Works Department in the following ways:

(1) In Direction and other Special Offices directly by pay and travelling allowances bills of non-Gazetted Government servants and contingent bills presented by Heads of Offices, and by bills in respect of personal claims of Gazetted Officers; the relevant provisions of Part-V shall apply to these bills as they are applying to bills of other Civil Departments.

(2) Works Divisions shall draw funds from treasury through Bill in Form M.T.R. 25 and Form M.T.R. 26 (i.e. deposit work) showing vendor's details and statutory deductions along with jointly ink-signed (i.e. Divisional Officer and Accounts Officer) original copy of passed RA Bills/First and Final Bill/Final Bills. The divisional officers are responsible for the contents and genuineness of the bills, vouchers and other enclosures furnished and he will take all possible measures to avoid duplicity.

(3) Treasuries shall verify the arithmetical calculation shown in the memorandum of payment in RA bills/Final bills, vouchers are in tandem with various statutory provisions and reflected correctly in the T.R. Bill Forms at the time of making payment. The Treasury shall check budget availability, Financial Sanction, Administrative Approval (AA), Encashment Permission (EP) etc. wherever applicable against appropriation head of account.

(4) The Treasuries shall ensure that the expenditure is correctly captured in payment schedule as well as List of Payment (LOP) in treasury accounts as per the functional head of account and deductions shall be captured under proper receipt head in treasury Cash Account.

245. Establishment and contingent bills presented by a Public Works Office shall be honoured by the Treasury only if such office has been placed into account with that Treasury by the written authority of the Finance Department under intimation to Accountant General / Principal Accountant General (A&E).

246. Officers of the works department are authorized to draw fund in Treasury Bill Forms in case of establishment as well as works expenditures. The Bills of works expenditures shall be drawn in Form M.T.R. 25 (Works Bills other than Deposit Works) or Form M.T.R. 26 (Deposit Works) shall be encashed through e-Kuber on payment orders endorsed thereupon by the Treasury Officer and mandatory deductions shall be booked through book transfer by incorporating deduction schedules for respective Receipt Head of Accounts.

NOTE 1**:** Ink signed Running Account Bill by Divisional Accountants in relevant CPWA Forms dully countersigned by the Executive Engineer concerned for such Running Account Bills namely i) First and Final Bill, ii) Running Account Bill (any advance payment or not), iii) Running Account Bill for Lump Sum Contract, iv) Final Bill for Lump Sum Contract, v) Accounts of Petty Contractors, etc. is to be attached along with its relevant vouchers/sub-vouchers as enclosure(s) of Bill in Form M.T.R. 25 (Works Bills other than Deposit Works) or Form M.T.R. 26 (Deposit Works) while presenting bill(s) for works expenditure to the Treasury Office.

NOTE 2**:** Certificate of Completion shall be ink signed by the Executive Engineer concerned.

Monthly Settlement

247. The Divisional Head shall reconcile receipts and payments figures with the treasury figures every month and submit a consolidated statement of both receipts and payments figures duly countersigned by the Treasury Officer to Accountant General / Principal Accountant General (A&E), Manipur and the Executing Office shall consolidate the same and arrange to reconcile the receipts and payments figures quarterly with the figures booked by the Accountant General / Principal Accountant General (A&E) through cash accounts, list of payments and schedules generated in IFMS by Treasury Officer. The Treasury officer shall ensure successful submission of the vouchers and the sub-vouchers claimed in Form M.T.R. 25 and Form M.T.R. 26.

NOTE 1**:** The Treasury officer will submit the accounts for engineering departments as part of the civil accounts submitted monthly to the office of the Accountant General / Principal Accountant General (A&E)**.**

Supplemental

248. Subject to general provision of this Section, supplementary instructions for the guidance of the departmental officers shall be provided in departmental regulations and the instructions to departmental officers for drawing works expenditure in Treasury Bill Forms and accounting thereof shall be provided in the departmental regulations.

SECTION II --- FOREST DEPARTMENT

Introductory

249. The rules in this section are intended primarily for the guidance of Forest Officers in their dealings with treasuries and of Treasury Officers dealing with the transactions of those officers. They are equally applicable to any other officer not belonging to the Forest Department, who may be authorized to incur expenditure against grant**.**

Remittance to Treasury

250. Moneys received by officers of the Forest Department shall be paid as soon as possible to the accredited Bank for credit as Forest Remittances by using Form M.T.R. 4 through Treasury Officer. Forest Department shall not operate Forest Remittance head. *(i.e. 8782-00-103, Forest Cash remittance).*

251. When the e-challan is tendered by a private party, the e-challan shall be countersigned by a Forest Officer and the amount shall be paid to as soon as possible to the accredited Bank as Forest Remittance by using Form M.T.R. 4.

Drawing from Treasury

252. (1) The Authority in charge of Forest Division is authorized to obtain funds required for departmental disbursements by submitting bills in Form M.T.R. 25 along with its relevant vouchers/sub-vouchers to the Treasury for Forest Grants expenditure which shall be debited from the functional head of account. The divisional officer is responsible for the contents and genuineness of the bills, vouchers and other enclosures furnished and they will take all possible measures to avoid duplicity.

(2) Treasuries shall verify the arithmetical calculation shown in the memorandum of payment in RA bills/First and Final Bills/Final bills, vouchers are in order with various statutory provisions and reflected correctly in the T.R. bill forms at the time of making payment. The Treasury shall check budget availability, Financial Sanction, Administrative Approval (AA), Encashment Permission (EP) etc. wherever applicable against appropriation head of account.

(3) The Treasuries shall ensure that the expenditure is correctly captured in payment schedule as well as List of Payment (LOP) in Treasury Accounts as per the functional head of account and deductions shall be captured under proper receipt head in treasury Cash Account.

253. When Government servants of other civil departments are authorized to incur charges on account of the Forest Department, they will also do so as Forest disbursers, that is, they can obtain funds from the Treasury for such expenditure only under rules applicable to the officers of the Forest Department.

Monthly Settlement

254. The Divisional Head shall reconcile the receipts and payments figures with the Treasury figures every month and submit a consolidated statement of both receipts and payments figures duly countersigned by Treasury to the Accountant General / Principal Accountant General (A&E) and the Divisional Office shall consolidate the same and arrange to reconcile the receipts and payments figures quarterly with the figures booked by the Accountant General / Principal Accountant General (A&E). The monthly accounts of the Forest Divisions shall be submitted to the Accountant General / Principal Accountant General (A&E) through cash accounts, List of Payment and schedules generated in IFMS by Treasury Officer as a part of civil account. The Treasury officer shall ensure successful submission of the vouchers and the sub-vouchers claimed in Form M.T.R. 25 and Form M.T.R. 26.

Forest Department Establishment

255. The general rules regarding the preparation of pay, travelling allowance and contingent bills of a public works department shall apply to this department.

256. Pay and travelling allowances due to a Government servant on their transfer to another circle or division, and not paid on their departure, shall be paid from and charged against the appropriation of the division to which they have been transferred.

Supplemental

257. The provisions of this section may be varied or supplemented to such an extent as may be deemed necessary by the Administrator after consultation with Accountant General / Principal Accountant General (A&E), Manipur.

PART VII – PUBLIC DEBT

258. Market Loans: The procedures to be followed by Treasury Officers and Public Debt offices of the Bank in making payments in respect of the principal of market loans and interest thereon when they fall due shall be governed by the provisions contained in the Government Securities Manual and Supplementary instructions, if any, issued by the Government in this behalf.

259. Treasury Bills: The procedure to be observed by the Bank in Connection with the sale and discharge of Treasury bills will be governed by such instructions as may be issued by the Government to the Bank. Treasury bills can only be paid on maturity at the office of the Bank from which they were issued. After payment, the discharged bills shall be treated in the same way as other paid vouchers.

PROVIDENT AND OTHER FUNDS

Subscriptions

260. Subscriptions to a Provident Fund of the Government are recovered ordinarily by deduction from pay bills of the Government servants concerned.

The subscriber themself is responsible for seeing that proper deduction is made from their bills, that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

261. In cases, in which subscriptions, including refunds of withdrawals, are paid by deductions from pay bills, the requisite particulars shall be entered by the Head of the Office in a separate schedule in the Form M.T.R. 27 for subscribers of General Provident Fund (GPF) and in the Form M.T.R 28 for subscribers of National Pension Scheme (NPS).

262. When a Subscriber to any Fund whose subscriptions are realized by deduction from pay bill is transferred from one office to another the fact that they are subscribing to the Fund shall be certified on the last pay certificate by noting thereon the amount of their monthly subscription and the number of the account or policy.

Withdrawals

263. Provident Fund: (1) Advances and, subject to the provisions of sub-rule (2) of this rule and Rule 264, funds required for withdrawals from a Provident Fund, if permissible under the rules of the Fund, may be drawn on Form M.T.R. 29, the bill being supported by a copy of the sanction duly attested by the Head of the Office.

Payment may be made on the authority and responsibility of the officer sanctioning the advance or withdrawal without the previous authority of the Accounts Officer provided that the bill is supported by a certificate in Form M.T.R. 29 that the advance or withdrawal is covered by the balance at the credit of the Government servant concerned.

(2) Withdrawals from a Fund, when permissible under the rules of the Fund, to meet payments towards policies of life insurance or subscriptions to a Family Pension Fund, may be made as and when required, by the Head of the Office. The bills may be prepared in the same manner as for advances mentioned in sub-rule (1), the particulars regarding the policy or policies on which premium or subscription is to be paid being noted on the bills.

In all such cases, the drawing officer shall be responsible for seeing that there is no overdrawal.

(3) Save as provided in this rule no payment on account of any Provident Fund, whether, as a refund of subscription overpaid, or as a repayment of the whole or as a repayment of the whole or a part of the amount accumulated to the credit of the subscriber, can be made without the express authority in the case of Class IV Government servants whose General Provident Fund accounts are maintained by Heads of Offices, such payments, other than those covered by Rule 264, being drawn in accordance with the procedure prescribed in the first paragraph of sub-rule (1).

264. When a subscriber to a Provident Fund is about to retire and under the rules of the Fund, the money lying at their credit in the Fund become payable to them, they shall place themself in communication with the Accounts Officer by whom their fund account is maintained giving the date of their retirement and requesting that steps be taken to close their account and pay them the amount due. The Accounts Officer, being satisfied of the correctness of the claim and on ascertaining the date up to which the subscription has been paid, has been paid, will arrange for the payment of the amount at the credit of the subscriber in the account of the Fund. The bill may be prepared in Form M.T.R. 27, as prescribed in sub-rule (1) of Rule 263, the bill being supported by a copy of the letter of authority from the Accounts Officer duly attested by the Head of the Office.

The procedure prescribed in this rule shall apply *mutatis mutandis* to all other cases in which the amount lying at the credit of a subscriber in his Provident Fund account becomes payable to them on finally quitting the service.

NOTE: In the case of Class IV Government servants whose General Provident Fund accounts are maintained by Heads of Offices, the verification and arrangement for payment of claim will be made by the Head of the Office concerned instead of by the Accounts Officer.

265. Except as hereinafter provided, final payment on account of any Provident Fund when authorized shall be made on the personal receipt of the subscriber, or when authorized shall be made on the personal receipt of the subscriber. The Drawing and Disbursing Officer of the office concerned may also draw the bill and obtain the payment thereof for disbursement to the subscriber, if the subscriber opts in writing to receive payment through their office. Provided further that in the event of the death of the subscriber, before payment has been made, payment may be made to such person or persons as may be authorized to receive payment under the rules of the Fund concerned and such subsidiary instructions as may be issued by the Government in this behalf.

265-A. The payment of additional amount payable under the Provident Fund Deposit-Linked Insurance Scheme on the death of a subscriber shall be authorized by the authority competent to make final payment of Provident Fund balance at the credit of the deceased employee to the person(s) entitled to receive that employee’s Provident Fund dues. The provision of Rule 265 will *mutatis mutandis* apply to payments under the Provident Fund Deposit - Linked Insurance Scheme.

265-B. Under the Government Employees’ Insurance Scheme, the payment of insurance money payable on attainment of the age of 60 years or on the death of a State Government employee shall be authorized by the Head of the Office to the Government employee or the deceased employee nominee(s) entitled to receive the employee’s dues, as the case may be. The claim may be drawn in Form M.T.R. 27 with such modifications as may be considered necessary.

[The same procedure will also be followed for the payment of “discounted value” of the benefits to Group II and Group III employees of the State Government Employees’ Insurance Scheme, leaving service or retiring for any reason whatsoever before the age of 60 years.]

NOTE: In the absence of valid nomination the insurance amount payable under the Scheme shall be disbursed in equal shares among all the legal heirs of the deceased Government servant without insisting on the production of the usual legal authority. Provided the Head of the Office is otherwise satisfied about the rights and titles of the claimants.

Part VIII – DEPOSITS

Introductory

266. Moneys received at the treasury for deposit in the Government account are classified according to the department through which they are received, the usual classes being (1) Revenue Deposits, (2) Civil Court Deposits, and (3) Criminal Court Deposits.

Another important class is 'Personal Deposits' of which the account kept at the Treasury is of the nature of a banking deposit account, the receipts and payments being recorded in personal ledgers. Other classes of deposits may be added under special orders of the Government.

NOTE: Separate registers must be kept for each class of deposits in accordance with the directions contained in this behalf in the Account Code, Volume – II, or under special instructions of the Accountant General / Principal Accountant General (A&E).

267. Unless there be under anything repugnant in the subject or context, the relevant provisions of this part shall apply to deposit transactions of the Public Works and other State Departments whose initial accounts are kept in departmental offices, except in so far as they may be varied or supplemented by departmental regulations.

General Rules and Limitations

268. No money shall be received for deposit in the Government accounts, unless they are such as virtue of any statutory provision or of any general or special orders of the Government are required or authorized to be held in the custody of the Government.

Subject as aforesaid, it is the duty of the Treasury Officer to see that, save as expressly otherwise provided by these rules, no money is credited as a deposit except under the formal order of a Court or other competent authority and also, if the amount could be credit to some known head in the Government account, to make representation to the Court or authority ordering its acceptance or in whose favour the deposit was received.

269. The treatment of the following items as deposits is prohibited:

(i) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or any other reason.

(ii) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to the Government and refunded, if necessary, on order of the Appellate Court. But compensation fines (including costs in criminal cases) due to an injured party, and not to the Government, may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(iii) As provided in Rule 226, no refunds, whether of stamps or of other receipts, can be drawn to be lodged in deposit pending demand by the payee.

270. No jewels or other property received for custody and restoration in kind may be brought on the deposit account, through the value be stated in money.

271. Government Promissory Notes or other security deposits (not being cash) received must on no account be credited as deposits.

272. The net sale proceeds of unclaimed impounded cattle may be kept in deposit for three months and if no claim be made within that time, are to be credited to the proper account.

273. The sale proceeds of unclaimed property are not to be placed in deposit at all; under Police Act, 1861 (5 of 1861), the property itself is to be kept for six months, but money realized by sale is at once at the disposal of the Government, and should be taken to credit of the appropriate receipt head. Exception must, however, be made in the case of property left by person dying interstate and without heirs which Civil Court will secure and hold for certain periods in accordance with local law.

NOTE 1: If unclaimed property be perishable and be sold because it cannot be kept, or it be sold for the benefit of the owner or because its value is less than ten rupees, its proceeds should be held for six months, in deposit, but the circumstances should be clearly stated in the e-challan presented at the treasury for entry under 'Nature of Deposits' in the deposits register.

NOTE 2: Money, belonging to prisoner in jail, should not be held for long terms by the Jail Department, but should be paid into the treasury at convenient intervals.

NOTE 3: The Police Department should have no deposits except security and earnest money deposits which be paid into the treasury as Revenue Deposits. Unclaimed property found by or delivered up to a Police Officer, should be made over to the Magistrate. Proceeds of sale of old stories or other Government property should be paid into treasury for credit to Government account

DEPOSITS

274. The following provisions apply to money tendered for credit as Personal Deposits at a treasury:

(a) Moneys tendered by or behalf of ward and attached estates and estates under Government management may be accepted at a State Treasury for credit at Personal Deposits.

(b) Officers Commanding Units and other concerned in the administration of Public Funds or Regimental Funds in the Defence Department are authorized to open Personal Deposits accounts for such funds at any treasury, the cash business of which is not conducted by the Bank.

A half-yearly certificate of the balances of these accounts kept at a treasury will be furnished by the Treasury Officer on application of the officer concerned.

NOTE: Without prejudice to the provision of Rule 7, Regimental Funds may, under departmental regulations, be deposited outside the Government account with any branch of the State Bank of India or any other Public Sector Bank.

(c) Save as provided above, moneys tendered by Government officers, acting in their official or any other capacity, and funds of quasi-public institution may not be accepted as Personal Deposits at a treasury without the special permission of the Government for the opening of a banking account with that treasury. Such permission may not be granted, except after consultation with the Accounts Officer of moneys to be held in such Personal Deposit Accounts are properly maintained and are subject to audit.

The powers of the Government under this clause may be exercised in relation to Personal Deposit accounts to be opened at treasuries under their administrative control by Administrators.

(d) Nothing contained in this rule shall operate to affect the banking accounts kept at a treasury of any Personal Deposits which formed part of the Government account on the date of promulgation of these rules.

275. Save as otherwise provided by any law or rule having the force of law, and subject to any general or special orders of the Government to the contrary, the provision of Rules 274 to 288 apply *mutatis mutandis* to Personal Deposits and all other classes of deposits dealt with in this part.

Balances in the Personal Deposits account do not lapse to Government under Rule 285 if outstanding for more than three complete account years. Except where by law or rules having the force of law, personal Deposit accounts are created by transferring funds from Consolidated Fund for discharging liabilities of the Government arising out of special enactments.

Personal Deposit accounts created by debit to the Consolidated Fund should be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund, the Personal Deposit accounts being opened against next year, if necessary, in the usual manner.

If a Personal Deposit account is not operated upon for a considerable period and there is reason to believe that the need for the Deposit account has ceased, the same should be closed in consultation with the officer in whose favour the deposit account had been opened.

REVENUE DEPOSITS

Receipts

276. All deposits must be separately paid into the treasury with e-challans or other documents setting forth all the particular necessary for the entries to be made in the register of deposits receipts.

NOTE: Each item of receipt must be recorded in the register of receipts and each entry must be checked and initialled by the Treasury Officer in accordance with the directions contained in this behalf in the Account Code, Volume-II.

277. In respect of earnest money deposits made by intending tenderers of Civil and Defence Departments, which are creditable as Revenue Deposits, no previous authority of the departmental officer is necessary. But the depositor must state the designation of the officer in whose favour they make the depositor and the designation must be stated on the receipt given by the treasury. These deposits may be received at Sub-Treasuries as well as at District Treasuries.

Repayments

278. (1) Refunds of deposits can be made only on the receipt of the Person entitled to them after production of the authority. However, in cases where moneys or account of revenue were received and credited to Government account by a departmental officer or where these were credited at a treasury with which they are in account and the depositor request to receive the repayment of deposit through such a departmental officer, the Departmental Officer should draw the amount on their receipt from the treasury and make payments to the payee concerned. The Treasury Officer will, before making the payment to the departmental officer, verify the availability of the credit in the manner as stated in Rule 278(2).

(2) Save as provided in Rule 280, a person claiming refund of a deposit must produce an order of the authority which ordered acceptance of the deposit. The Treasury Officer shall compare the order with the entry in the register of receipts and, if the balance be sufficient, they will take the payee's receipt, make payment and record it at once under their initial both in the register of repayments and in that of receipts, noting in both also the date and the amount of

the repayment. If there be not sufficient balance at credit of the particular item the Treasury Officer shall endorse this fact on the order and return it to person presenting it.

Repayment Order and Voucher

279. Form M.T.R. 30 shall be used for repayment order and voucher for deposits repaid. A deposit repayment voucher must in no cased to be prepared at the treasury.

As a safeguard against fraud, the authority ordering repayment shall enter the name of the payee after the words "Passed for payment" thus - "Passed for payment to……………………."

Where under the provisions of Rule 278 (1) a departmental officer is required to draw the amount for repayment of a deposit, they will prepare a bill in Form M.T.R. 30 duly supported by the original e-challan with which the money was credited to Government account or by a duly attested statement showing the names of the depositors to whom and the repayment is to be made, the amount to be repaid, and the number and date of the e-challan with which the money was originally credited and the amount, if any, already repaid if the amounts received from more than one person were credited by a single e-challan by them 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 "claimant's signature". The Treasury Officer will then make the payment to the departmental officer after verifying the availability of the credit.

280. Except as provided in Rule 278 (1), earnest money deposits of Civil Department and Defence Services cannot be refunded except under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer by the departmental officer in whose favour the deposit was made, and under no circumstances can part payment be made.

281. If the departmental officer desires that an item of earnest money Deposit, instead of being refunded, be carried to the credit of the Government, they must return the deposit receipt with this direction whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

282. Every order for the payment of money from a treasury issued in regional language by a Court or an office shall also be recorded in English or Hindi.

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

284. Payment at Sub-Treasury: When an officer-in-charge of a Sub-Treasury has occasion to place in deposit an item which under any rule or order may be so dealt with, they may, subject the provisions of Rules 276 to 288, repay it without formal orders from the district treasury.

If any class of deposits is repayable at a Sub-Treasury, it must not, except with the special permission of the Collector, be repayable at the District Treasury also.

Lapsed Deposits

285. At the close of March every year, (a) deposits not exceeding twenty-five rupees unclaimed for one whole account year, residuary balances not exceeding the said amount of deposits partly repaid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete account years, shall be credited to the Government under the Consolidated Fund, keeping necessary note in the register of deposits.

Of deposits and balances thus lapsing, the Treasury Officer will submit to the Accountant General / Principal Accountant General (A&E) immediately after 31st March a list prepared in accordance with the directions contained in the Account Code, Volume-II.

NOTE: For the purpose of this rule, the age of a repayable item, or of a balance of it, may be reckoned as dating from the time when the item or the balance, as the case may be, was initially deposited.

Except that in the case of deposits the detailed accounts of which are maintained by the departments (e.g., Public Works Department, Forest Department, etc.) themselves and not by the treasuries, the age of any repayable item shall be reckoned with reference to the provisions in the concerned departmental regulations.

286. (1) Deposits, the detailed accounts of which are not kept at the treasury and which are credited to the Government under Rule 285, cannot be repaid without the sanction of the Accounts Officer, who will authorize payment on ascertaining that the item was really received and was carried to the credit of the Government as lapsed, and that the claimant's identity and title to the money are certified by the officer signing the application for refund. The amount of the bill may, wherever necessary, be paid to the departmental officer on their receipt as provided in Rule 287. Where the depositor requests to receive the refund through the departmental officer, the application for refund should, on the basis of such request, be sent to the Accounts Officer who will, after due verification, authorize the payment to the departmental officer as provided in Rule 287.

(2) Deposits, the detailed accounts of which are kept at the treasury and which are credited to the Government under Rule 285, may be refunded without the sanction of the Accounts Officer. The Treasury Officer shall, before authorizing refund in such cases, ascertain that the item was really received and its traceable in their records, was carried to the credit of the Government as lapsed and was not paid previously, and that the claimant's identity and title to the money are certified by the officer signing the application for refund. The amount of the bill may, wherever necessary, be paid to the departmental officer on their request as provided in Rule 287.

NOTE: The sanction/payment authority issued by the Accounts Officer in cases covered by the provisions of Sub-rule (1) above will be valid for three months from the date on which it was issued, after which no payment can be made on its authority unless it is revalidated.

287. The application for sanction shall be made in Form M.T.R. 31. There must be a separate application for deposits repayable to each person and it shall be used as the bill on which the payment is to be made at the treasury.

In cases where moneys on account of deposits were received and credited to Government account by a departmental officer or where these deposits have lapsed to the credit of the Government under Rule 285 and where the depositor requests to receive the refund thereof through such a departmental officer, the department officer should draw the amount on their receipt in Form M.T.R. 31. The Treasury Officer will make the payment or obtain the sanction of the Accounts Officer and make the payment to the departmental officer. (This takes effect from 1st July, 1972.)

288. The repayment of lapsed deposit shall be recorded in the appropriate deposit register of receipts so as to guard against a second payment.

If the payment is made after the register of receipts has been destroyed, the responsibility for verifying the claimants' title shall devolve on the authority who signs the application in Form M.T.R. 31.

CIVIL AND CRIMINAL COURTS' DEPOSITS

Receipts and Repayments

289. Subject as hereinafter provided in Rules 290 to 295, the provisions of Rules 276 to 288 shall apply in relation to civil and Criminal Courts' deposits with such adaptation and modification as may be authorized by the Chief Judicial Authority concerned, after consultation with the Principal Accountant General.

290. Subject to such general or special order as may be issued by the Administrator, Civil Courts and Magistrates may either:

(i) Keep a banking account with treasury, remitting without detail their gross deposit receipt for credit in Personal Deposit accounts and making repayments by cheques on the treasury against such personal deposits accounts, or

(ii) Arrange that each deposit is separately paid into and drawn from the treasury, upon documents passed by an authorized officer of the Court and setting forth the particulars necessary for the entries in the deposit registers kept at the treasury.

NOTE 1: The object and effect of the arrangement set out at (i) above is simply to relieve the Treasury Officer of responsibility for the details of the deposits transactions, not to abolish the detailed record, but to confine it to the departmental office in which register of receipts and repayments and other initial records must be kept in accordance with the directions contained in the Account Code, Volume-II.

The Civil Court of Magistrate in this case should be responsible for the submission of such monthly and periodical accounts and returns as may be required by the Principal Accountant General, although the vouchers are to be sent by the Treasury Officer.

NOTE 2: In cases in which the first method referred to in this rule is followed, each Civil or Criminal Court should incorporate in its own account deposits items of its subordinate Court as a treasury does those of sub-treasuries unless any subordinate Court is authorized to keep independent accounts and submit the return directly to the Accountant General / Principal Accountant General (A&E). Separate accounts should be kept for, and separate returns submitted by the several Small Cause Courts.

291. Each transaction of receipt or payment of a Civil or Criminal Courts deposit must be initialled by the Judge or Magistrate or by some duly authorized Gazetted Officer of the Court.

292. In Civil Courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.) the detailed control may, with the approval of The Chief Judicial Authority concerned, be left with the receiving Court.

NOTE 1: The receiving Court, however, should record and deal with these petty deposits with the same care and formality as others. It should enter all in detail in a register of deposit receipts of the ordinary form labelled “Sheriff’s petty accounts”, and repayment both to be handled and attested the similar separate register of repayment both to be handled and attested the similar separate register of repayment both to be handled and attested like the general registers. From these two separate registers daily totals should be carried into the general registers (though, of course, without numbers) and also into a register of the personal ledger from in which a daily balance should be struck; and lapses periodically reported.

NOTE 2: The detailed procedure for the record of these petty deposits may be prescribed whenever the system is permitted by the Chief Judicial Authority concerned after consultation with the Accountant General / Principal Accountant General (A&E).

NOTE 3: The procedure outlined in the above rule shall apply *mutatis mutandis* in respect of diet money of witnesses deposited by assesses with the Income Tax Department, and also in respect of deposits made on account of T.A. and D.A. of witnesses with the State Excise Officers.

Agreement with the Treasury

293. (1) When the different Civil Courts of a district Bank with the treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a Personal Deposit account for each Court, even though the deposit transactions for the subordinate Courts be brought by a superior Court in detail on its own registers.

NOTE**:** To prevent disagreement between the deposit figures reported to the Principal Accountant General by Civil Courts and by Treasury Officers, it is necessary to arrange that the former should report completed transactions. A Civil Court may not receive moneys but give the intending depositors an order to the Treasury Officer to accept it; though it records the issue of the order in a register till the Treasury Officer advises receipt. Similarly, it should ascertain from the treasury at the close of the month which of its cheques have been cashed, and the cheques which are unpaid and deduct the total of the unpaid cheques from the total of the cheques issued to tally their figures with the treasury figures.

(2) The Treasury Officer shall furnish the Court with a daily advice list of the sums received and paid, or advise the receipts and payments in a passbook as may be laid down by the Accountant General / Principal Accountant General (A&E).

294. When it is inconvenient for an intending depositor to proceed to the treasury with the Court's order to lodge their deposits, the Court may receive the deposit and forward it to the treasury. Courts in the same town with a treasury shall make daily remittances; if at a greater distance, they shall remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury to obtain repayment of a deposit, the Judge may pay them in cash provided that there are in the Court funds sufficient, whether of current deposit receipts or of office permanent advance, to meet the payment.

NOTE 1: In these cases, the gross receipts and payments taking place at the Court must be shown as remitted to and from the treasury and the payment be supported by the paid orders. If the receipts are in excess of the payments be supported by the paid orders. If the receipts are in excess of the payments, the excess should be remitted in cash to the treasury; and if payments are in excess of the receipts, the treasury should pay the excess to the Court which will thus recoup the permanent advance.

NOTE 2: No permanent advance may be given and held apart specially for the repayment of deposits: the office permanent advance may be augmented sufficiently.

NOTE 3: The procedure outlined in the above rule shall apply *mutatis mutandis* in respect of diet money of witness deposited by assesses with the Income Tax Department, and also in respect of deposits made on account of T.A. and D.A. of witnesses with State Excise Officers.

295. When the list of lapses under Rule 285 is made up by the Court, notice of the amount must be sent to the Treasury Officer to enable them to deduct the amount in personal ledger.

PERSONAL DEPOSITS

Receipts and Repayment

296. Subject as provided in Rule 274, money tendered as Personal Deposits may be received at the treasury from the administrators of the deposit accounts without specification of detailed items.

297. Unless in any case the Government direct otherwise, withdrawals can be allowed only on cheques signed by the responsible administrator of the deposit account concerned. The charges in the Treasury Accounts shall be supported by the original paid cheques. Withdrawals shall on no account be allowed to exceed the balance at credit in the deposit account.

DEPOSIT FOR WORKS DONE FOR PUBLIC BODIES OR INDIVIDUALS

298. Payments made to the Government by Districts Boards, Municipalities and other Local Bodies for the cost of land taken up on their behalf under the Land Acquisition Act, shall be received at the Treasury in accordance with the procedure laid down by the State Government.

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

299. Deposits for work to be done on behalf of Local Bodies and other parties may be received and dealt with by the Public Works and other departments carrying out the works in accordance with departmental regulations.

NOTE: When under departmental regulations the Local Body or the party cornered is authorized to pay the deposit direct into the treasury, the accompanying e-challan should state clearly the name of the department to which the amount is creditable, and the division and the work to which the deposits are related.

DEPOSITS OF FEES

300. Fees received from non-Government bodies or private persons for work done for them by Government servants shall be dealt with as follows:

(i) In cases, where a Government servant is permitted to retain the whole of a fee, they should collect it themself and the Government will not be concerned with the transactions;

(ii) In cases where the fees are divisible between the Government and the Government servant concerned-

(a) If the exact amount of the fees and the distribution of shares between the Government and the Government servant are known beforehand, the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs and rest should be collected by the Government servant themself. The Government share should be paid into the treasury as far as possible by the body or person paying the Fee;

(b) If the amount of the fees or the shares is known only approximately beforehand, all the fees should in the first instance be credited to Government account, as far as possible, by the body or person paying the fees. The receipts should be credited to the appropriate deposit head, pending final settlement, when the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs, and the rest should remain under the deposit head for disbursement to the Government servant by the Head of the Office who will draw the amount on a bill in ordinary pay bill form specifying therein the authority sanctioning the payment of fees.

NOTE: These rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for non-Government bodies or persons. They are not applicable to cases, e.g., Fees levied for overtime work in a department where such practice is in existence, or where a Government servant undertakes the work as a part of their official duties although in view of the extra work involved and in consideration of the fees realized they are remunerated by a share out of these receipts. In the latter cases, the fees realized are adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure.

SPECIAL RULES FOR DEPOSITS OF LOCAL FUNDS

301. *Explanation.* The expression "Local Fund" denotes:

(i) revenue administered by bodies which by law or rule having the force of law come under the control of the Government, whether in regard to the proceedings of their Budgets, sanction to the matters such as the sanctioning of their Budgets, sanction to the creation or filling up of particular appointments, the enactment of leave, pension or similar rules;

(ii) the revenues of anybody which may be specially notified by the Government as such.

301-A. No new account shall be opened on or after 1st January, 1982, by any Local Body in terms of the provision of Rules 302 and 303 et seq.

Receipts and Payments

302. Save where it is expressly provided by any law or rule having the force of law, moneys pertaining to a Local Fund may not be received for deposit at a treasury without some general or special order of the Government.

303. The account of Local Fund at a treasury shall be kept purely as a banking account, money being paid into and drawn of the treasury without specification of the nature of receipt or expenditure. Unless the Government direct otherwise in any case, withdrawals can be made only by cheques signed by the administrator officer of the Local Authority concerned.

304. If under any special orders of the Government, moneys required by a Local Body have to be drawn from the treasury on detailed bills; such bills shall be presented, as far as possible, in accordance with the relevant provisions of Part-V. The gross amounts of bills shall be debited by the Treasury Officer against the Local Fund concerned, the deductions on account of Income Tax, Provident Fund subscriptions, etc., being credited by transfer in distinct entries.

305. No Local Body is allowed to overdraw the balance at its credit in the Government Account without drawing obtaining beforehand a loan or contributed Government funds to cover the overdraft.

306. Verification of balances: The balances at credit of each Local Fund shall be verified at the end of the year by the Treasury Officer in communication with the officer or committee administering the Fund, and it is not necessary for the Accountant General / Principal Accountant General (A&E) to maintain detailed account of receipts and payments for such Local Fund except where the Local Fund has banking account with more than one treasury and separate balances are not maintained by treasuries. The balance on the Accountant General / Principal Accountant General (A&E)'s books is the balance acknowledge by the Government.

OTHER DEPOSIT ACCOUNTS

307. Moneys appertaining to special deposit which do not strictly fall under any of the separate classed specified in this part may be paid into or drawn out of the Government Accounts in accordance with such general or special or special directions as may be given by the Government.

PART IX – LOANS AND ADVANCES

General

308. The rules in this Part shall apply to loans and advances of different classes, which are granted by the State Government except in so far as they are governed by any special rules, contained in other parts of these rules or any departments regulations.

Mode of Drawing and Repaying

309. Bills for loans and advances shall be drawn by the drawing officer of the office of the authority sanctioning payment of loan or advance. The bill will be presented at the treasury supported by a copy the sanction for such payments.

310. Loan and advances may be drawn on simple receipt in a form similar to Form M.T.R. 22.

311. The e-challan presented at the Bank/Treasury or where the repayment is made by the deduction from the amount of claim against the Government, the bill for such a claim must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified. If the repayment is a fixed periodic amount including both interest and principal, the orders fixing the amounts shall be quoted.

The e-challan for repayment of loan instalment or payment of interest, or both shall be presented at any treasury located within the jurisdiction of the Principal Accountant General on whose books the loan or advance was adjusted at the time of payment and in case it is not convenient to the loanee to so present the memorandum or e-challan, they shall remit the amount to the Accountant General / Principal Accountant General (A&E) or the departmental officer responsible for the maintenance of detailed accounts of the loan, as the case may be, the Cheque/Bank Draft drawn on a Bank at any place where the office of the Accountant General / Principal Accountant General (A&E) or the departmental officer, as the case may be, is located.

Advances under Special Laws

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

Advances for Departmental Purposes

313. Advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipts of the officer for whom they are sanctioned, subject to the adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary.

In case of advances for survey and other departmental expenditure, which are ultimately recoverable from private owners or other parties, the duty of maintaining detailed accounts of advance, of watching their recoveries and of supervision, etc., shall rest with the departmental authorities concerned, the Treasury Officer being responsibility only for maintaining a *plus* and *minus* memorandum, where necessary, in accordance with the directions contained in the Account Code, Volume-II.

Advances to the Government Servants on Personal Account

314. These advances may be drawn on Form M.T.R. 16. The names of Government servants with their designations and the amounts of advances sanctioned for each should be clearly indicated.

A personal advance to a Government servant may be repaid, either in cash or by deduction from their pay or travelling allowance bill, as may be required under the rule or order applicable to each case. The recoveries through pay bills of long-term advances referred in G.F.R. 187 (b) and of interest thereon, should be supported by scheduled by schedules or recoveries of advances in Form M.T.R. 31-A, separate schedule being attached for different types of advances. In the case of recoveries of advances referred to in G.F.R. 107 (c), only monthly abstract in Form M.T.R. 31-B may be attached to the last establishment pay bill drawn during each month.

PART X - MISCELLANEOUS SUBJECTS

Decimal Coinage-Rounding off of transaction in Government Accounts

315. The following transactions of Government involving fractions of a rupee shall be brought to account by rounding off to the nearest rupee (fraction of 50 paise and above to be rounded off to the next higher rupee) and fraction of less than 50 paise to be ignored:

(1) Personal claims of Government servants and pensioners-

(a) All entitlements due on an individual employee by way of H.R.A./D.A./T.A., etc., and all Inner Column deductions from salary bills on accounts of P.L.I./Licence Fee/Taxes, etc., including book transaction shall be rounded off in whole rupees.

(b) In the case Travelling Allowance bills the rounding shall be done only at the last stage and not in respect of each item, e.g. Railway fare, Mileage, Daily Allowance, comprising the claim of an individual.

(c) Interest on loans and advances to an employee which is computed as a percentage of base amounts and its recovery are effected in instalments shall be made in whole rupee.

NOTE 1**:** In the case of emoluments fixed by law, amounts which are in fraction of a rupee shall be rounded off to the next higher rupee.

NOTE 2: Payments on account of Pension/Relief on Pension/D.C.R.G./Commuted value of Pension shall be rounded off to the next rupee.

(d) All Government transactions, whether involving actual receipts/payments or book adjustments, involving fractions of rupee shall be in whole rupees.

(2) All transactions of P.A.Os. / Banks through Cheques and e-Challans.

(3) Transactions between one Government and another or between two Departments of the same Government.

(4) Reserve Bank remittances, other than those of sums representing dues fixed by or under any law or under any contractual obligation of the Government.

Sums representing amounts fixed by or under any law shall always be rounded off to the next higher rupee.

(5) Deposits and receipts other than those which are fixed by or under any law or are specially exempted by the Government from the operation of this Rule.

ANNEXURE- I

ELECTRONIC RECEIPT & PAYMENT OF GOVERNMENT DUES AND REVENUE (TAX/NON-TAX) IN GOVERNMENT ACCOUNTS

ROLE OF CYBER TREASURY

1. There shall be a Cyber Treasury headed by a Treasury Officer under the supervision and general charge of the Directorate of Treasuries and Accounts.
2. Cyber Treasury shall act as a single point for providing e-payment facility for Government receipts (tax/non-tax revenue) and the reconciliation of accounts of such receipts.
3. Cyber Treasury shall collate, verify, and report to the Accountant General / Principal Accountant General (A&E) the e-receipts data recorded on the e-GRAS portal and GST portal for the State Government.

ACCOUNTING OF E-RECEIPTS ON E-GRAS

Procedure of Payment

1. The transaction and collection of Government dues (tax/non-tax revenue) shall be a process interlinking the remitter, the agency banks, and Cyber Treasury on the e-GRAS (Electronic Government Receipt Accounting System) portal.
2. For making online payments, the remitter shall login to the portal at https://egrasmanipur.nic.in and prepare an e-challan after filling in the necessary details. A unique identification number, i.e. Government Reference Number (GRN) is created for each transaction.
3. A unique identification number called Bank Challan Identification Number (Bank CIN) will be created at the bank website when the payment goes through the chosen bank to the account Cyber Treasury, Government of Manipur. This completes the transaction and the amount is credited to the Government account opened with the participating bank.
4. After a successful transaction, the remitter will be redirected to the e-GRAS portal where the e-challan containing both GRN and bank CIN details are available. The bank's name, date of transaction and bank CIN are automatically updated on the portal. The scroll number shall be updated on the successful remittance of receipts to the Reserve Bank of India (RBI) and the confirmation of the data updated by the agency bank and the Cyber Treasury on regular intervals.
5. The funds collected in the Government pooling account shall be remitted to the Government's account with the RBI electronically or by RTGS as far as possible or as per the terms agreed upon mutually.
6. The information shall be uploaded on e-GRAS portal by the bank. The bank CIN would be the basis for e-reconciliation. The compiled information of receipts will be available for download to the respective departments, which shall use the information to reconcile the accounts electronically using their own software.
7. Cyber Treasury shall submit the monthly accounts to the Accountant General / Principal Accountant General (A&E), Manipur, and Director, Treasuries and Accounts, for all online receipts.

Role of the Cyber Treasury Officer

1. The Cyber Treasury Officer shall be responsible to the Director, Treasuries and Accounts, for the general functions of the Cyber Treasury. They shall be jointly responsible with the Director, Treasuries and Accounts, for safe transactions and accounting of these transactions.

2. The Cyber Treasury Officer and NIC are jointly responsible for providing safety measures on the website https://egrasmanipur.nic.in for safe electronic transactions. They shall ensure that password policy and safeguards policy are properly maintained in the Cyber Treasury.
3. The Cyber Treasury Officer shall ensure that all agency banks are giving appropriate services, failing which the banks will be declared liable, if proven.
4. The Cyber Treasury Officer shall not be held responsible for any loss or defalcation if they can show that they have strictly complied with the prescribed rules and that they have enforced their observance on their subordinates.
5. The Cyber Treasury Officer shall be responsible to the Director, Treasuries and Accounts, for keeping the accounts of the Treasury strictly in accordance with the directions contained in the Treasury Rules as may be issued from time to time, for the accuracy of all initial records and e-challans and for regularity of all transactions taking place at the Cyber Treasury.
6. The Cyber Treasury Officer shall be the Nodal Officer between the e-Focal point Branch (e-FBP) and RBI and shall be responsible for daily reconciliation. They shall ensure that all e-FBPs are crediting e-receipts in Government account through RBI within the prescribed time period.
7. The Cyber Treasury Officer is required:
   a) to see that every e-challan/physical scroll in which the payment is credited to the Government Account is complete in every respect
   b) to exercise their authority to accept e-payments of revenue only within the rules prescribed for this purpose
   c) to observe due precautions in receiving e-payments of revenue
   d) to see that the daily postings of e-receipts and revenue in e-treasury records are checked by their assistant at Cyber Treasury Office and to verify the monthly totals of all the departmental revenue returns
   e) to examine the daily e-challan accounts either at the close of the day's business or before commencing the business of the next day, and satisfy themself that the totals of all the records are correctly entered in the account and every e-challan received online from the agency banks is embodied in its proper schedule receipts, and that all necessary e-challans and e-securities are attached
   f) to function within all the relevant provisions laid down under Treasury Rules.

Role of Agency Banks

1. All agency banks should mandatorily apply for accreditation from the State Government to collect Government e-receipts.
2. An agency bank has to authorise one focal point branch (FPB) for the purpose of online/tax revenue collection and e-treasuries, and this e-FPB will be the nodal branch vis-a-vis the Government and RBI.
3. Physical challan will be captured on electronic mode from respective bank branches of participating banks.
4. The agency bank is responsible for dealing with **unpaid** e-transactions as and when received from Cyber Treasury in its daily report generated through the system. Unpaid/un-reconciled transactions have to be dealt separately by the agency banks and Cyber Treasury.
5. All agency banks shall deposit the Government e-receipts within the prescribed time period into the Government account of the RBI on a daily basis. They shall take corrective actions for all e-receipts which were rejected by the system due to any connectivity problems or for any technical issues.

6. The total remitted amount will be debited to the remitter's account and credited to the Government account as per the applicable head of accounts. The agency banks should ensure that the classification of head of accounts as laid down by the State Government is followed.
7. As soon as a transaction is complete, the agency bank will send the information of the concerned transaction to the e-GRAS portal.
8. Whenever the agency bank receives a request with parameters, it will verify its database and return the status of payment to the e-GRAS portal.
9. All agency banks will send daily e-scrolls and physical scrolls to the Cyber Treasury for successful transactions with unique IDs. The agency banks are responsible for providing facilities at their counters for generating electronic physical challans in the case of manual payments.
10. Once the remitter is directed to the agency bank's website after a transaction, the agency bank is responsible for any event, such as transaction charges, double payments, wrong credits/debits, and data losses on account of disruption in internet connectivity. The agency bank also shall not dispute any payment once a "successful" transaction message is updated from its server to the Government server.

Role of (Central Accounts Section) CAS, RBI, Nagpur,
and (Premises, Administration & Data Centre) PAD, RBI, Guwahati

1. The link cell of the agency bank will credit the amount collected to the Government Account at RBI, which will be communicated through an online system to Cyber Treasury/Finance Department, as decided by RBI.
2. RBI shall ensure that all online receipts reported by the banks are credited to the Government Account within the prescribed time period.

Role of Departments

1. All concerned Departments will get information of online revenue/receipts from https://egrasmanipur.nic.in. They will provide services on the basis of deposit of online receipts and verify the data of remittances with GRN and CIN that are recorded on e-GRAS.
2. Departments are liable to check the authenticity of receipts and make the process of refunds.
3. When the receipt e-challans are checked by the departments before the deposition, the taxpayer can generate the e-challan first and make the online transactions after checking at the department. It is the concerned department's responsibility to provide facilities at the office for generating e-challans and making online transactions.

Reconciliation Process of Cyber Treasury

1. The agency bank's e-FBP shall be responsible for the prompt and accurate accounting and transmission of the collection reported to it daily. It shall ensure that the e-receipts are promptly remitted to the Government Account at RBI, CAS, Nagpur, through the bank's link cell on a daily basis, and that the daily scrolls are transmitted along with the e-challan details in the prescribed format to Cyber Treasury.

2. E-payments shall be made at the authorised bank's website by submitting online e-challan for reporting purpose to RBI. The cut-off time is 8:00 pm IST or as prescribed by RBI from time to time for reporting e-payments pertaining to that day. The e-payments received after the cut-off time shall be accounted on the next working day for reporting purposes. After carrying out prescribed checks and validations, the bank shall pool all e-receipts at the designated e-EFB for submission of file to RBI.

3. The e-FPB branch shall collate the e-challan data in respect of all e-payments for the day, head-wise and report the same to Cyber Treasury.

4. The details of e-challans in respect of the e-payments with the system generated daily e-challan details file and e-scrolls shall be forwarded on a daily basis to the Cyber Treasury Officer by e-FPB of the participating bank.

5. The Cyber Treasury shall reconcile the e-challan details with the information received from e-FPB.

6. The e-FPB shall simultaneously forward the details of e-challan to its link cell for further adjustments. Link cell of the bank is responsible for crediting the revenues in Government account as per the norms of the RBI.

Fund Transfer

1. After the cut-off time of 8:00 PM or as prescribed by the RBI for that day, the e-FPB shall pool all receipts of a particular day in the Government pooling account with the bank.

2. The e-FPB shall remit receipts, preferably by RTGS/any other payment mechanism mode acceptable to the RBI, into the Government account with the RBI. The agency bank shall also send an electronic scroll in the format defined by the Government from time to time, to the Cyber Treasury Officer.

3. In case the agency bank has to revert any transaction on their end, only the reversions on account of double debits to the payee's account is permissible at the request of the payee, within the purview of the banking regulations in force from time to time. Such reversions are only possible till the time the receipts are remitted to the RBI Government account. Once the funds are remitted to the RBI, no reversal of transaction or any other adjustment entry to the effect shall be made at its end by the agency bank. In such case, the payee shall claim for refunds as per the prevailing refund procedure of the State Government.

Refund against Successful Transaction

1. Refunds against a successful transaction of an e-challan shall be processed through the concerned Department/Office/D.D.O. as mentioned in the e-challan. The remitter will submit a formal application in which the details related to transaction and contact points available on the e-GRAS portal are clearly mentioned.

2. The concerned Department/Office/D.D.O. will examine the claim and communicate their decision of rejection/approval promptly. On approval, the concerned authority shall issue a sanction order for drawal of refund amount from the concerned Head of Account and refund the amount to the payee through the designated Treasury of the Department/Office/D.D.O..

3. Although such refund payments shall be exempted from the requirement of Encashment Permission (EP) from the Finance Department, a copy of the sanction order shall be submitted to the Finance Department, Accountant General / Principal Accountant General (A&E) and Cyber Treasury.

4. The Treasury making the refund payment shall be responsible for conducting all the necessary checks, including ensuring the above three offices are copied in the sanction orders.

Refund against Failed Transactions

1. If a transaction of an e-challan on the e-GRAS portal has failed and the status of the transaction is shown as such on the portal despite the deduction of the amount from the remitter's account, the aggregator bank responsible for the transaction shall refund the remitter within the timeline specified by the Reserve Bank of India.

2. In case the refund of a failed transaction has not occurred within the stipulated time, the remitter shall contact the concerned aggregator bank through its Nodal Officer. Contact details of Nodal Officers of the banks are available on the e-GRAS portal.

Manual Payment

1. In case of payments through cash/DD/Banker's Cheque, the remitter will login to https://egrasmanipur.nic.in wherein the template of the e-challan will be available.

2. The remitter shall enter the details in this template. After successful filling in the necessary information, GRN will be generated. The remitter will print copies of the e-challans and go to the bank to deposit the receipts.

3. The bank will upload the details of the payments in a mutually agreed format between the bank and the Directorate of Treasuries and Accounts. The bank will also provide Unique ID number along with physical scrolls to Cyber Treasury.

4. The bank is liable to provide facility for generating e-challans at the counters. The reconciliation process and scroll process in the case of manual payments done through e-challan shall be between the bank and Cyber Treasury.

Submission of Monthly Accounts to Accountant General / Principal Accountant General (A&E), Manipur

1. Cyber Treasury shall render the monthly accounts of e-receipts in Schedule of Receipts (SoR) and all other documents defined in Treasury Rules.

2. The scroll submitted by the bank for e-payment shall be treated as a document in place of physical challans. Access shall be available to the Accountant General / Principal Accountant General (A&E)'s office for viewing the e-challans and all relevant reports. In the format of e-challan complete classification of budget head, CIN, name of bank, date of deposit shall also be available.

3. In case of manual receipts by Treasuries during the trial period, respective Treasury/Sub-Treasury shall render the monthly accounts as per the prevailing practice.

DEPOSIT AND ACCOUNTING OF GOODS AND SERVICES TAX

Procedure of Payment

1. A tax payer who is registered with GST shall have a GSTIN (Goods and Servicer Tax Identification Number).

2. For payment of GST, the registered tax payer shall login to the GST Portal at https://www.gst.gov.in/ and fill up an e-challan. A Common Portal Identification Number (CPIN) will be generated for each e-challan.

3. A single e-challan can be used to make multiple GST payments, i.e. Central Goods and Services Tax (CGST), Integrated Goods and Services Tax (IGST), State Goods and Services Tax (SGST), cess, etc. through a single transaction.

4. Each successful payment will generate a Challan Identification Number (CIN). In case the tax is paid directly to RBI through RTGS/NEFT, RBI will generate the CIN.

5. Once the CIN is generated whether at the bank level or RBI level, the information will be sent to Goods and Services Tax Network (GSTN) for reconciliation between the CIN receipt and payment details received from the banks. Mismatches in data will be shared with the concerned banks and the State Accounting Authority, i.e. Cyber Treasury, for compliance.

6. RBI is responsible for consolidation of GST revenue and its credit to the Certified Fund Specialist (CFS). RBI will provide the Credit Notification (CN) file and Account Statement (AS) to Cyber Treasury as well as to Goods and Services Tax Network (GSTN).

7. GSTN shall share the CIN and CPIN data with Cyber Treasury for reconciliation.

8. In case of mismatches in data, Cyber Treasury will upload a memorandum of error (MoE) to RBI through GST GRAS (Government Receipts Accounting System) for necessary settlement of the discrepancies.

Role of Cyber Treasury in Accounting of GST Receipts

1. Cyber Treasury shall receive CN file and AS from RBI on the GST GRAS portal on a daily basis. These data will be uploaded on the portal. Cyber Treasury shall also receive CPIN and CIN data from GSTN in GST GRAS portal on a daily basis.

2. After processing the data received on GST GRAS from both RBI and GSTN, Cyber Treasury will download the statements such as cash account (date wise and total), Reserve Bank Deposits (RBD), covering schedule, daily account statement received from RBI, and RAT balance. These documents shall be sent to Accountant General / Principal Accountant General (A&E) for accounts reconciliation.

3. All GST receipts shall be booked under the Major Head: 0006-GST. The head-wise classification of each e-challan is automatically mapped on the GST GRAS portal.

4. For mismatches in data, such as Receipt Awaiting Transfers (RAT) balance, Cyber Treasury will post a query in GST portal. Upon receipt of the necessary information of the e-challan from GSTN, Cyber Treasury will communicate with the concerned bank responsible for the missing remittance.

5. For mismatch between CN file and AS, Cyber Treasury will share the information with RBI, whereupon RBI will send the missing CN file. Cyber Treasury will upload the missing CN file to GST GRAS for reconciliation of account.

6. The reconciled monthly accounts shall be submitted to the office of the Accountant General / Principal Accountant General (A&E) electronically.

7. All MoE during the month shall be resolved before submission to the Accountant General / Principal Accountant General (A&E). If an MoE resolution for a transaction is received after submission of account to Accountant General / Principal Accountant General (A&E), Cyber Treasury shall rectify the accounts at its own end and re-submit the details to Accountant General / Principal Accountant General (A&E).

ANNEXURE- II

NATIONAL PENSION SCHEME (NPS)

1. Regular employees of Government of Manipur joining a pensionable establishment on or after 01.01.2005 shall be covered under National Pension System (NPS). Finance Department by issue of notification may include other category of employees under the NPS fold. Provided that the persons appointed on contractual basis to Group ‘B’ posts in accordance with the provisions contained in the Manipur Group ‘B’ posts (Contractual Appointment) Rules, 2013 and to Group ‘C’ and ‘D’ posts in accordance with the provisions contained in the Manipur Group ‘C’ and ‘D’ posts (Contractual Appointment) Rules, 2013 shall be covered under National Pension System contribution pension scheme from the date of contractual appointment.

2. (i) Directorate of Treasuries and Accounts (DTA) shall be the nodal office of Pension Fund Regulatory and Development Authority (PFRDA) formed under the PFRDA Act, 2013 in respect of the employees of the Government of Manipur.

   (ii) DTA shall also be responsible for registration of Autonomous Bodies including PSUs under the Government of Manipur, who are willing to join the NPS framework. After such registration these bodies shall act independently in respect of their employees.

   (iii) DTA shall also be registered with the Central Record Keeping Agency (CRA) appointed by PFRDA.

   (iv) Contributions to the NPS, premature withdrawal from NPS, lump sum payment after retirement from NPS and annuity payment to subscribers from NPS shall be as per the regulations etc., prescribed by the PFRDA from time to time. The procedure and forms for NPS etc. shall be as prescribed by the CRA from time to time.

3. **Registration of Subscribers:** The regular Government employees working under pensionable establishment and covered under NPS including those who are on deputation to other organizations shall submit their application for joining NPS in “Common Subscriber Registration Form” along with the supporting documents prescribed. The supporting documents shall be self-attested by the subscriber.

   The nodal office shall verify the documents with originals before forwarding the application to the CRA. CRA shall allot “Permanent Retirement Account Number” (PRAN) which shall be unique identification number of the subscriber for all dealings in the NPS**.**

4. **Registration of Treasury:** All the Treasuries/Sub-Treasuries functioning under the Government of Manipur shall be registered with the CRA for the purpose of NPS. For this they have to apply in the prescribed form through the DTA.

5. **Registration of D.D.O.:** All the D.D.O.s under the Government of Manipur shall apply in the form prescribed by the CRA through the Treasury/Sub-Treasury to the DTA, who in turn shall obtain registration number for the D.D.O. from the CRA. This number shall always be mentioned while dealing with matters connected with NPS.

6. **Contribution:** There shall be two types of contributions under NPS; Tier-I and Tier-II. Whereas Tier-I Contribution is mandatory, Tier-II Contribution is voluntary. Tier-I Contribution which is mandatory shall be 10 per cent of the Pay and Dearness Allowance payable to the employee for the month. The employer shall have to pay an equal amount in shape of contribution to the NPS. The amount of employer share may be revised by the Government in Finance Department by issue of notification from time to time. Contribution

to NPS shall commence from the salary for the month following the month of joining of the employee in Government Service.

7. **Procedure for deduction of contribution, matching employer share and transfer to NPS**:

i. The D.D.O. shall recover the employee contribution under Tier-I Scheme from the salary bill of each month and credit the same to the head of account "8342-other Deposits-117- Defined Contribution Pension Scheme for Government Employees 01 – Government Servants' Contribution under Tier-I". They will attach a separate schedule with details of PRAN and name of the employee to the Pay bill.

ii. DTA shall debit an amount equal to the total contribution recovered from the employee's salary bills from "Demand No.05 - 2071-Pension and other Retirement Benefits - 01-Civil - 117-Government Contribution for Defined contribution Pension Scheme – 01-Government Contribution - 00 - 04-Pensionary Charges" by credit to "8342-Other Deposit - 117-Defined Contribution Pension Scheme for Government Employees – 02-Government Contribution under Tier-I".

iii. The total amount covering employees and employer share shall be transferred to the NPS along with details of the contribution of individual employees with PRAN to the CRA at least twice a month.

iv. In respect of employees who are on deputation outside the Government, the respective D.D.O. shall recover the employees contribution and together with the employer share, to be paid by the borrowing organization and remit the amount to the designated account of the DTA for onward transmission to NPS.

8. In respect of employees interested to contribute under Tier-II of NPS, they shall credit the amount to the account of the Trustee bank into their PRAN Account.

9. **Procedure for settlement of missing credits**:

i. Each Subscriber shall verify their transaction statement available in the CRA portal by using user ID and password provided to them from time to time. The verification shall be compulsorily done in case of a retiring employee at least six months before their retirement. If any missing credit is noticed, they shall apply to the D.D.O. for clearance of missing credit giving details of missing and deduction particulars.

ii. The D.D.O. after verification of the correctness of the claim, shall forward the application to the DTA through the Treasury/Sub-Treasury as applicable.

iii. The DTA after proper verification shall credit the missing credit along with the employer contribution to the employee's PRAN account.

10. **Partial withdrawal from NPS:**

i. A partial withdrawal of accumulated pension wealth of the subscriber is permissible which shall not exceed twenty five per cent of the contributions made by the subscriber and excludes contribution made by employer, at any time before exit from National Pension System subject to the terms and conditions, purpose, frequency and limits prescribed by the PFRDA (Exit and withdrawal from NPS) Regulations, 2015 as amended from time to time.

ii. A subscriber having a valid and active Tier-II account of the PRAN can withdraw the accumulated wealth either in full or part, at any time by applying for such withdrawal, on such application form and in such mode and manner, as may be specified by the PFRDA on their behalf. There shall be no limit on such withdrawals till the account has sufficient amount of accumulated pension wealth to take care of the applicable charges and the withdrawal amount.

11. **Procedure for part withdrawal from NPS**

i. The NPS subscriber shall apply online in the CRA portal for part withdrawal in the prescribed form. They shall generate a hard copy and submit it along with the prescribed documents and the auto generated acknowledgement number of the application to the D.D.O..

ii. The D.D.O. after verification of the genuineness and completeness of the claim with reference to the terms and conditions for part withdrawal prescribed by PFRDA shall forward the application to the Treasury Officer of Treasury/Sub-treasury as the case may be.

iii. The Treasury Officer after verifying the credentials of D.D.O. and satisfying themselves regarding genuineness of the claim shall authorise the claim online in the CRA portal.

vi. After authorization the claim shall be settled by the CRA by direct payment to the subscriber's bank account.

v. The hard copy of the application along with the enclosed documents shall be forwarded to the CRA by the Treasury Officer for record keeping purpose, after settlement of the claim.

12. **Procedure for exit from NPS and moving over to annuity payments:** A government sector subscriber shall have the option to exit from the National Pension System in the manners specified under the PFRDA (Exit and withdrawals under the NPS) Regulation 2015, as amended from time to time.

A. Where the subscriber who, upon attaining the age of superannuation as prescribed by the service rules applicable to them, retires, then at least forty per cent out of the accumulated pension wealth of such subscriber shall be mandatorily utilized for purchase of annuity providing for a monthly pension and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum:

i. The default annuity contract shall provide for annuity for life of the subscriber and their spouse (if any) with provision for return of purchase price of the annuity upon the demise of such subscriber, the annuity be re-issued to the family members in the order specified hereunder at a premium rate prevalent at the time of purchase of such annuity by utilizing the purchase price required to be returned under the annuity contract (until all the family members in the order specified below are covered):

(a) living dependent mother of the deceased subscriber;
(b) living dependent father of the deceased subscriber.

After the coverage of all the family members specified above, the purchase price shall be returned to the surviving children of the subscriber and in the absence of children, the legal heirs of the subscriber, as may be applicable.

ii. The subscriber who wishes to opt out of the default option mentioned above and wishes to choose the annuity contract of their choice from the available annuity types or contracts with the annuity service providers, shall be required to specifically opt for such an option at least fifteen days before their date of superannuation.

iii. The subscriber can also opt for deferment of purchase of annuity/drawl of lump sum balance, at least fifteen days before their date of superannuation. These deferments can be granted subject to terms and conditions prescribed by PFRDA (Exit and withdrawal from NPS) Regulations, 2015 as amended from time to time.

iv. where the accumulated pension wealth in the Permanent Retirement Account of the subscriber is equal to or less than a sum of two lakh rupees, the subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing annuity and upon such exercise of this option, the right of such subscriber to receive any pension or other amount under the National Pension System or from the government shall extinguish;

B. where the subscriber who, before attaining the age of superannuation prescribed by the service rules applicable to them, voluntarily retires or exit, then at least eighty per cent, out of the accumulated pension wealth of the subscriber shall mandatorily be utilized for purchase of annuity and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum;

Provided that if the accumulated pension wealth of the subscriber is more than one lakh rupees but the age of the subscriber is less than the minimum age required for purchasing any annuity from any of the empanelled annuity service providers as chosen by such subscriber, such subscriber shall continue to subscribe to the National Pension System, until they attain the age of eligibility for purchase of any annuity;

Provided further that if the accumulated pension wealth of the subscriber is equal to or less than one lakh rupee, such subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing any annuity and upon such exercise of this option the right of the subscriber to receive any pension or other amounts under the National Pension System shall extinguish.

3. where the subscriber who, before attaining the age of superannuation, dies, then at least eighty per cent out of the accumulated pension wealth of the subscriber shall be mandatorily utilized for purchase of annuity and balance pension wealth shall be paid as lump sum to the nominee or nominees or legal heirs, as the case may be, of such subscriber;

Provided that if the accumulated pension wealth in the permanent retirement account of the subscriber at the time of their death is equal to or less than two lakh rupees, the nominee or legal heirs as the case may be, shall have the option to withdraw the entire accumulated pension wealth without requiring to purchase any annuity and upon such exercise of this option the right of the family members to receive any pension or other amounts under the National Pension System shall extinguish;

13. **Procedure for withdrawal of pension wealth on exit from NPS:**

i. The subscriber has to apply for withdrawal of pension wealth either online through the CRA portal or by submitting hard copy of the application to the D.D.O.. In case of applying online, they should submit the printed copy of the online application duly signed, accompanied by the self-attested required documents to the D.D.O.. The subscriber/claimant shall choose the proper form as applicable in the case of superannuation/premature retirement/death as the case may be.

ii. After verification of the documents and being satisfied with the information and the genuineness of the documents submitted by the retiring employee, the D.D.O. shall submit the documents to the Treasury Officer (or through Sub-treasury Officer wherever applicable) along with original service book of the employee, No Dues Certificate, and information on Judicial/Departmental proceedings, if any.

iii. The District/Special Treasury Officer on receipt of the application from the D.D.O./Sub-Treasury shall verify all information in the application form as well as documents enclosed. The following documents shall be verified by the Treasury Officer:

(a) Application for withdrawal of pension wealth along with undertaking in the prescribed format.

(b) Original PRAN Card (Notarized Affidavit in case the original PRAN Card is not submitted) (c) Proof of identity as prescribed in the application form

(d) Proof of residence as prescribed in the application form

(e) Cancelled cheque/bank certificate/copy of bank passbook with photograph and all other details i.e. IFS Code, Bank account number, address of the branch of the Bank etc.

(f) If the claim is submitted by the legal heirs/ nominee in case of death of the subscriber, then the original death certificate and legal heir certificate (not applicable for nominees) shall accompany the claim for pension wealth. Where original death certificate is not submitted, a photocopy of the certificate duly attested by the Nodal Officer shall to be submitted.

(g) For documents submitted in a language other than English, a translated copy of it in English shall be submitted, duly attested by the D.D.O./Head of the Office/Treasury Officer.

(h) Any other documents as shall be prescribed by the PFRDA/CRA from time to time.

iv. On satisfactory verification of the documents the District/Special Treasury shall initiate a withdrawal request in the CRA portal in case such request has not been generated online previously by the subscriber.

v. The physical form along with all documents except the service book shall be submitted to the CRA by the Treasury Officer/Sub-treasury Officer for processing withdrawal of pension wealth.

vi. CRA after processing the claim shall credit the amount of pension wealth to the Bank account of the subscriber/claimant with intimation to the Treasury Officer/Sub-treasury Officer and the Directorate of Treasuries and Accounts, Manipur.

vii. After endorsement of the payment certificate in the service book the TO/STO shall return the service book to the D.D.O. for record.

viii. TO/STO shall monitor the status of withdrawal claims generated in the CRA portal, (both paid and pending claims) and submit a report of the same in the prescribed format to the DTI in each month along with the monthly accounts.

14. **Payment of Death-cum-Retirement Gratuity to employees covered under NPS:**
Employees of Government of Manipur covered under NPS shall be paid Death-Cum-Retirement Gratuity on Retirement/Superannuation/Death on the same terms and conditions as applicable to the employees covered by Manipur Civil Services (Pension) Rules, 1992. Unrecovered Government dues, other recoveries due to defalcation, misappropriation or loss to Government property, ordered to be recovered by the Competent Authority after proper enquiry, shall be recoverable from the gratuity payable to the Government Servant.

APPENDIX 1

[*See* Note below Rule 3]

Agreement between the Secretary or State for India in Council and the Reserve Bank or India and continued in operation by virtue of sub-section (a) of section 177 or the Government or India Act, 1935.

AN AGREEMENT made this fifth day of April 1935, BETWEEN THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called "the Secretary of State") of the one part and THE RESERVE BANK OF INDIA (hereinafter called "the Bank") of the other part WHERE AS the Bank was constituted and incorporated and is regulated by the Reserve Bank of India, Act, 1934 (being Act No. II of 1934) (hereinafter called "the Act") with and subject to the various powers, provisions and restrictions in and by the Act set forth and it was thereby *inter alia* particularly provided as follows, *viz.* :-

(1) by section 20 of the *Act* that the Bank should undertake to accept monies for account of the Governor-General in Council and to make payments up to the amount standing to the credit of their account and to carry out their exchange, remittance and other banking operations including the management of the public debt; and

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

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

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

1. This agreement shall come into force on the execution of these presents.

2. The general banking business of the Governor-General in Council (in which business is included the payment, receipt, collection and remittance of money on behalf of the Governor-General in Council and of such Local Governments as may not have the custody and management of their own provincial revenues) shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Act and with and to such orders and directions as may from time to time be given to the Bank by the Governor-General in Council through any Government officer or officers authorised by them in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and at such offices, branches or agencies of the Bank as shall be necessary or convenient or as the Governor General in Council shall from time to time direct in the manner aforesaid.

3. The Secretary of State shall employ the Bank as the sole Banker in India of the Governor-General in Council who shall deposit or cause to be deposited with the bank or allow the Bank to receive and hold as banker the whole of their cash balances at any places at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time be given by the Governor-General in Council in the manner aforesaid received" and hold for the Governor-General in Council all such monies as may be or become payable to them or on their account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Governor-General in Council regarding the receipt, collection, payment and remittance of money and other matters, as is usually transacted by bankers for their customers. The Bank shall make the said monies at the said offices, branches and agencies available for transfer to such places and at such times

as the Governor-General in Council may direct. No interest shall be payable to the Governor-General in Council on any of the monies for the time being held by the Bank.

4. The management of the public debt and the issue of new loans by the Governor-General in Council and the performance of all the duties relating thereto respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Governor-General in Council and the keeping of all registers, books and accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank at its offices in Bombay, Calcutta and Madras and at any of its offices, branches or agencies at which respectively the administration of any portion or portions of the public debt is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said public debt as the Governor-General in Council may from time to time direct and shall audit all payments of such interest and act generally as agents in India for the Secretary of State and for the Governor-General in Council in the management of the said public debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Governor-General in Council.

5. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Governor-General in Council other than such advantage as may accrue to it from the holding of their cash balances free of obligation to pay interest thereon.

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

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

(b) The amount of stock certificates for Rs. 50,000 and upwards held by the Governor-General in Council or by a Local Government or by any officer or officers of the Government of India or of a Local Government authorised in that behalf.

(c) The amount of the Government of India rupee securities held in the issue department of the Bank.

(d) The amount of stock and notes outstanding in the London register.

And in addition to the charge of Rs. 2,000 per crore per annum the Bank shall be entitled to charge to the Governor-General in Council a fixed sum of Rs. 2,000 a year on account of the stock certificates referred to in 11ead *(b)* of this clause and the Bank shall *be* also entitled to charge the public (but not the Governor-General in Council 01· a Local Government) all such fees and charges as are now or may hereafter from time to time be prescribed by the Governor-General in Council under the powers conferred upon them by the Indian Securities Act, 1920 (Act No. X of 1920) for duplicate securities and for the renewal, consolidation, division or otherwise of all Government Securities which the Bank issues.

7. The Bank shall maintain currency chests of its issue department at such places as the Governor-General in Council may prescribe and the Governor-General in Council shall provide S1J.fficient accommodation for such chests as may be required for the deposit of notes or coin and shall be responsible to the Bank for the safe custody of the said chests, notes and coin. The Bank shall keep the said chest supplied with insufficient notes and coin to provide currency for the transactions of the Governor-General in Council and reasonable remittance facilities to the public at the said places.

The Governor-General in Council shall supply the Bank with such information and return as the Bank may from time to time require as to the composition of the balances in the said chest and the amount and nature of the transaction to and from the said chest. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Governor-General in Council shall be responsible to the Bank for the examination and correctness of coin or notes at the time of deposit m or withdrawal from the said chests.

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

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

10. The Bank shall remit on account of the Governor-General in Council between India and London such amounts as may be required by them from time to time at the market rate of the day for telegraphic transfers, subject to the proviso that if a larger transfer has to be effected in connection with the floatation or repayment of a sterling loan or analogous operations and if it is considered by either party to be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the two parties.

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

12. Nothing in this agreement shall operate to affect in any way the obligations imposed either on the Governor-General in Council or on the Bank by or under the Act or any subsequent amendment or amendments of the Act.

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

IN WITNESS WHEREOF

Secretary to the Government of India in the Finance Department by the order and direction of the Governor-General in Council acting for and on behalf of the Secretary of State for India in Council has hereunto set his hand and the common seal of the Reserve Bank of India pursuant to a Resolution of its Central Board has been hereunto affixed in the presence of its subscribing officials the day and year first above written.

Signed by the said the Hon. Mr. Philip Cubitt Tallents, C.S.1., C.I.E., I.C,S., Secretary to the Government of India in the Finance Department for and on behalf of the Governor-General of India in Council acting

in the premises for and on behalf of the Secretary of State for India in Council in the presence of

(Sd.) P. C. lTALLENTS,

Secretary to the Govt. of India,

Finance Department.

(Sd.) H. S. STEPHENSON,

Additional Under Secretary

to the Government of India

The Common Seal of the Reserve Bank of India was affixed hereto in the presence of

Sir Edward Charles Benthall Kt., and Sir Badridas Goenka, Kt., C.I.E., two of its Directors and Sir Osborne Arkell Smith, K.C.I.E its Governor.

(Sd.) E. C. BENTHALL,

BADRIDAI GOENKA,

Directors.

(Sd.) OSBORNE A. SMITH

Governor.

APPENDIX 2

[See Rule 88 of M.T.R]

Different Classes of Receipts Exempt from Stamp Duty

NOTE- The contents of this appendix have no validity except in so far as they reproduce the exact wording or represent correctly the meaning of the relevant act, rule or order by which the exemptions have been granted. No doubtful case should be decided except by reference to the appropriate act, rule or order, as the case may be, and if necessary, to the Government.

The following items are exempt from stamp duty:

(1) Receipt given by or on behalf of or in favour of the Crown.

(2) Receipt on cheques or bills of exchange payable on demand.

NOTE: **Receipts on refund orders in respect of Income-Tax, Estate Duty, Wealth-Tax, Expenditure-Tax or Gift-Tax fall within this category.

(3) Receipt given for payment of interest on Government Promissory Notes.

(4) Receipt for pensions or allowances by persons receiving such pensions or allowances in respect of their service as non-commissioned or petty officers, soldiers, sailors or airmen, and not serving the Crown in any other capacity.

NOTE: **The Expression 'soldiers, airmen' used in this appendix includes persons below the rank of non-commissioned officers who are enrolled under the Indian Army Act, 1911 or Indian Air Force Act, 1932.

(5) Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank.

(6) Receipt endorsed by the payee on a Postal Money Order or given by the payee to the Post Office for a sum paid to them in adjustment of a short or wrong payment of such an Order.

(7) Receipt endorsed by the holder of a Post Office Cash Certificate at the time of its discharge.

(8) Receipt given by an officer of the Indian Posts and Telegraphs Department in respect of a sum paid to them by the Government as an advance for the purchase of railway or steamer tickets.

(9) Receipt or bill of lading issued by a Railway Company or Administration or an Inland Steamer Company or an Air Transport Company for the fare for the conveyance of passengers or goods or both or animals or for any charges incidental to the conveyance thereof or given to such Company or Administration or Inland Steamer Company for the refund of an overcharge made in respect of such fare or charges.

(10) Receipt given by a Railway or Administration or an Inland Steamer Company, for money received by it from another Railway Company or Administration or Inland Steamer Company or from a Tramway Company or other Carrying Company on account of its share of fares or freight for the conveyance in through traffic of passengers or goods or both or of animals.

(11) Receipt or bill of lading issued by the Commercial Carrying Limited for the fare for the conveyance of passengers or goods or both or receipt given by the said Company for the refund of an overcharge made in respect of such fare.

(12) Receipt for pay or allowances by non-commissioned or petty officers, soldiers, sailors or airmen of His Majesty's military, naval or air forces and those of the irregular corps in Baluchistan and first and second Mahsud Battalions when serving in such capacity, or by mounted police constables.

(13) Receipts given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officer, soldier, sailor or airman of any of the said forces and serving in such capacity.

(14) Receipt given for interest paid in British India on securities of the Mysore Durbar.

(15) Receipt given for pension or allowances paid by the Central Government to an heir of a deceased non-commissioned officer or petty officer, soldier, sailor or airman of His Majesty's military, naval or air forces.

(16) Receipts for any payment of money without consideration; *e.g.* grants-in-aid, scholarships, etc.

NOTE: **The receipts for fees paid to Advocates through a briefing or instructing Government Solicitor or Advocate need not also be stamped.

(17) Receipt for any payment of rent by a cultivator on account of land assessed to Government revenue.

(18) Receipt given by a headman or lambardar for land revenue or taxes collected by them.

(19) Receipt endorsed on instruments executed by or on behalf of any Society for the time being registered or deemed to be registered under the Co-operative Societies Act, 1912, or instruments, executed by any officer or member of any such Society relating to the business of the Society.

(20) Receipts for payments made by or on behalf of Government in Indian States.

(21) Receipt given by a person for advance exceeding Rs. 20 received by them from the Provincial Government under the Agriculturists' Loan Act, 1884 (XII of 1884).

(22) Receipt given for interest paid in British India on all loans issued by the Travancore Government.

(23) Such other receipts or class of receipts as may be legally exempt from stamp duty.

NOTE 1: **Cash memorandum issued by tradesmen for sales against cash payment are not treated as receipts within the meaning of section 2(23) of the Indian Stamp Act (Act II of 1899) and need not be stamped even if the amount exceeds Rs. 20 unless they contain an acknowledgment of the receipt of money from the purchasers as named therein of the price of the articles sold.

NOTE 2: **The following documents do not come under the exemption but are chargeable with stamp duty under the general rule:

(a) Receipts other than those mentioned in items (9) and (10) above given by a Railway Company, including a Company to which a State Railway has been leased, or by a Municipality; but receipts given by Railway Companies in respect of transactions which relate to Government-owned Railways, or which can be identified as pertaining to Government-owned portions are exempt from stamp duty.

This rule applies also to receipts drawn for claims the adjustment of which may be made through the accounts.

(b) Receipts given by State Railways for terminal tax collected by them on behalf of local bodies, unless exemption is granted for such receipts in any Province under Section 9 of the Indian Stamp Act or by any other law.

(c) Receipts signed by a Government officer as Chairman of a Municipality.

(d) Receipts other than those mentioned in item (16) above drawn on account of Cantonment and other Local Funds.

(e) Receipts for advances taken by Government servants other than those of the Posts and Telegraphs Department in respect of sums paid to them by the Government as advance for the purchase of railway tickets.

(f) Receipts for amounts of emigrants' money orders.

(g) Receipts for refund or repayment of deposits, other than those covered by item (20) above.

(h) Receipts on acquittance rolls of establishments.

(i) Receipts drawn by the Accountant General / Principal Accountant General (A&E) or the Treasurer of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in their custody as ordinary Trust Funds or Charitable Endowments.

NOTE 3: **The Stamp Act (Act II of 1899) does not extend to tribal areas outside British India.

APPENDIX 3

(See Rule 231 of M.T.R)

Rules for the Payment of Compensation for Land taken up under the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013

1. Unless there be something repugnant in the subject or context, the rules given in this Appendix of the acquisition of land for the Public Works Department apply *mutatis mutandis* to other departments of the Government also.

2. The term 'Act' used in this Appendix means the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.

Land Acquisition Officers

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

Procedure of Special Officers Appointed under the Act

4. Officers who are specially employed for this work being invested with the power of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for the works outlay of Public Works Officers, the expenditure being accounted for under the rules in the Account Code. The following procedure shall be observed by such officers.

5. When an award is made under section II of the Act, the officer shall have a statement prepared in the appended Form (marked A) showing the amount payable to each person under the award, and shall on the day the award is made, forward a copy of the statement, signed by themself, to the Accountant General / Principal Accountant General (A&E) with whom they are in account. Before signing the copy, the officer should carefully satisfy themself that it correctly shows the amounts due under the award and should themself enter the total of column 6 of the statement *in* words both in the original and copy. A subsidiary statement in Form AA giving particulars regarding the acceptance by the person concerned of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General / Principal Accountant General (A&E) as soon as possible. If the subsidiary statement is not complete on the day that the award is made, the necessary entries in column 7 of statement A will be made in the Accountant General / Principal Accountant General (A&E)'s office on the receipt of the Statement in Form AA.

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

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

8. In giving notice of the award under section 12(2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer

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

9. In making direct payments to the persons interested under the award the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying Form (marked C) containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 5. In cases where payment is made to several persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll to the Accountant General / Principal Accountant General (A&E) with whom they are in account, when forwarding to them the account of the month in which the payments are made.

10. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts in triplicate-in Form D, duly filled up, of which one will he retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant General / Principal Accountant General (A&E) with the accounts of the month in which the payments are made. The amounts deposited in the Court will be accounted for as expenditure in the Public Works accounts of the Collector and the ultimate payments to the persons interested under the award shall be arranged for by the Courts under rules for the payment of Civil Court Deposits.

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

12. The Head of the Local Administration may authorise any Land Acquisition Officer to make all or any of their payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury.

Payments under the Act after the Special Officer Is Relieved of Their Special Duties

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

Procedure of Collector or Other Civil Officers Not Specially Employed for Land Acquisition

14. When the land is taken up by the Collector or other Civil Officer not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser but draws money for payment due under their award

from the civil treasury. Such Collector or Civil Officer shall, as soon as they make the award, or as soon as they ascertain that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General / Principal Accountant General (A&E) concerned in the manner prescribed in paragraph 5 and 6. Additions and alterations in the award statement should also be communicated to the Accountant General / Principal Accountant General (A&E) as prescribed in paragraph 7, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 5. The procedure laid down in paragraph 8 should also be observed by such Collector or Civil Officer.

15. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the entry in the award showing the amount due to the payee. In the case of payment to several persons under a single award an acquittance roll may be substituted for separate receipts as laid down in paragraph 9. These receipts will be the Treasury Officer's vouchers for the payments and shall be forwarded by them with the accounts of the month to the Accountant General / Principal Accountant General (A&E). For payments into Civil Courts the procedure laid down in paragraphs 10 and 11 should be observed.

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

Procedure in the Office of the Accountant General / Principal Accountant General (A&E)

17. Whether the payment is made by a special officer or by the Collector (or other Civil Officer) the audit of the Accountant General / Principal Accountant General (A&E) will consist in seeing that every payment is supported by a receipt in Form 11 C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding rules. The Accountant General / Principal Accountant General (A&E) will also note in the last column of Form A the date on which possession is taken as reported to them by the Executive Engineer or other officer.

18. The Accountant General / Principal Accountant General (A&E) will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A; when all the vouchers showing either payment to the payee or payment into the Court on deposit and reports of possession have been received, they will forward the completed statements in Forms A, AA and B to the Chief Revenue Authority. This will complete the audit of the Accountant General / Principal Accountant General (A&E); any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Accountant General / Principal Accountant General (A&E).

Procedure When No Money Compensation Is Paid

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

Investments of compensation money deposited in Court

20. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities in communication between the court and the Reserve Bank of India and purchase of land should be affected under the Court's orders through the Collector or other Revenue Authority of the Province. The Bank will inform the Court what sum should be remitted to enable them to make the investment, and this amount will be paid from the deposits in Court.

Adjustment and Recovery Payments on Behalf of Bodies Financially Independent of the Government

21. In any case in which land is acquired for a municipality or other body financially independent of the Government, the Head of the Local Administration may direct that the payments instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for the Government. If the Head of the Local Administration issues such an order, the Collector or other officer, who makes payments on account of the land acquired, shall draw funds from the treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render their accounts to the Accountant General / Principal Accountant General (A&E). The municipality or other body will pay the estimated cost of the compensation to the credit of the Government in advance* on such dates and in such instalments as the Head of the Local Administration may direct, further payment to the Government being required as soon as the Accountant General / Principal Accountant General (A&E) reports that the payments made exceed the amount received in advance. The Accountant General / Principal Accountant General (A&E)will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the municipality or other body.

**These sums should be credited in treasury accounts to a special deposit head under Civil Deposits- "Deposits for work done for public bodies or individuals", while any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once in which case the Accountant General / Principal Accountant General (A&E) will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of their immediate requirements, they should repay it into the treasury for credit of the special deposit head any balance of the sum originally credited which is not claimed at the expiration of a year from the date of the award will be paid into a Civil Court by t he officer in accordance with paragraph 10.*

FORM A

No. and Date of Statement..........................

Date of Award.......................................

Name of work for which land has been acquired...

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

Statement showing compensation awarded by...under Section...........

...................................Act I of 1894 to all the persons interested in the plot of land situated in the village of..in State......................................No. ....

............on the Revenue Roll of the District of..., Pargannah.................

1	2	3	4	5	6				7	8	9		10*	
Sl. No.	Names of persons to whom payment is due under the award	Area of land	Abatement of Land Revenue	Valuation of any buildings that may be taken upon the land	Amount due to each person, in connection with the acquisition of the land				Distribution of the amount in column 6 taken from the subsidiary statement AA.	Remarks	Number and date of voucher		Date on which possession of the land was handed over to the Departmental authorities for whom it is acquired	
					a	b	c	d						
					Amount awarded for the land, including the amount shown in Col. 5.	Amount of interest, if any	Other amounts, if any (purpose to be indicated)	Total (a+b+c)			No.	Date	Date	Reference to the report stating the date
			Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.						

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

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

NOTE 2.—Regarding col. 7, *See* Note to Fom AA.

FORM AA

Particulars regarding the acceptance by the persons concerned of amount entered in award Statement No.........

............................**dated**....................................

Name of work for which land has been acquired..

No. and date of declaration in............................ Gazatte, No................................., dated.....................

page.......................

1	2	3					
		Particulars of amount entered in column 6 of the Award Statement					
		a	b	c			d
				Amount deposited in court			
Serial No. in the Statement of Award under Section II of the Act	Name of person to whom payment is made under the award	Amount accepted without protest	Amount accepted under protest	Amount	Court	Reasons for depositing	Amount undisbursed owing to non-attendance, and the treasury in which it is deposited
		Rs. P.	Rs. P.	Rs. P.			Rs. P.

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

FORM B

No. and Date of Statement......................................

Name of work for which land has been acquired.....................................

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

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

1	2	3	4	5				6	7	8
Serial No. in the Statement of Award under Section II of the Act	Names of persons to whom payment is due under the award	Amount originally awarded	Amount paid by Collector under the original award	Amount awarded by the Court				Further payments due	Remarks	No. and date of vouchers
				a Amount awarded for the land, including the valuation of any buildings that may be taken upon the land	b Amount of interest, if any	c Other amounts if any (Purpose to be indicated)	d Total (a+b+c)			
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.		

FORM C

(Obverse)

No. of Vouchers—————————

Name of work for which the land has been acquired ————,

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

Serial No.——in Award Statement No. ——, dated————,

Name of payee ——————————————,

I ———————————— of ——————————,

pargannah ——————, zillah ——————————,

do hereby acknowledge to have received Rs. ——————,

——— on account of cost of land, etc., taken up by the Government,

as detailed on reverse.

Signature of payee————,

Locality————,

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in a modern Indian language.

FORM C

(Obverse)

No. of Vouchers——————————,

Name of work for which the land has been acquired————,

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

Serial No. —— in Award Statement No. ——, dated ——,

Name of payee ——————————————,

I ———————————— of——————,

pargannah ——————, zillah ——————

do hereby acknowledge to have received Rs. ——————,

———on account of cost of land, etc., taken up by the Government

as detailed on reverse.

Signature of payee———— ,

Locality————,

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in a modern Indian language.

FORM C

(Reverse)

DETAILS OF LAND, ETC., AND THEIR VALUES

Mouza ——————, *pargannah* ——————, *Zillah* ——————,

Land ——————, *bigha* ——————, *Cotta* ——————, *Chuttack*

Item	Value Rupees	Value Paise
(a) Land (including bulidings, if any)		
(b) Interest, if any		
(c) Other charges (purpose to be indicated).		
Total		

FORM C

(Reverse)

DETAILS OF LAND, ETC., AND THEIR VALUES

Mouza ——————, *Pargannah* ——————, *Zillah* ——————

Land ——————, *Bigha* ——————, *Cotta* ——————, *Chuttack*

Item	Value Rupees	Value Paise
(a) Land (including buildings, if any)		
(b) Interest, if any.		
(c) Other charges (purpose to be indicated).		
Total		

FORM CC

Consolidated voucher for payment made during.........19 , in accordance with Award Statement No..........
dated......... ....on account of land acquired for................................... in the District
of...Tehsil ....Mouza...

1	2	3	4				5
Serial No. in Award Statement	Name of payee	Area of land	Amount paid for :				Signature of the payee and date of payment
			a Land, including buildings, if any.	b Interest, if any.	c Other charges (purpose to be indicated).	d Total (a+b+c)	
			Rs. P.	Rs. P.	Rs. P.	Rs. P.	
			TOTAL				

Paid in my presence in cash / by cheque to the above person the total sum of rupees †——————p.——————only.

Dated ——————   †in words.   *Signature of Officer.*

FORM D

Name of work for which land has been acquired——————

To the Judge of the Court at——————,

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

Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each	Remarks
		Acres	Rs. P.	
TOTAL				

Land Acquisition Officer.

Dated——————19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

FORM D

Name of work for which land has been acquired——————

To the Judge of the Court at——————,

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

Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each	Remarks
		Acres	Rs. P.	
TOTAL				

Land Acquisition Officer.

Dated——————19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

FORM D

Name of work for which land has been acquired——————

To the Judge of the Court at——————,

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

Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each	Remarks
		Acres	Rs. P.	
TOTAL				

Land Acquisition Officer.

Dated——————19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

FORM E

Name of work for which land has been acquired——————

To the Officer in charge of—————*Treasury*.

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

Serial No. in Award Statement No.	Names of persons to whom due	Area of land	Amount payable to each	Remarks
		Acres	Rs. P.	
		TOTAL		

Dated 19 . *Land Acquisition Officer*.

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

FORM E

Name of work for which land has been acquired——————

To the Officer in Charge of—————*Treasury*.

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

Serial No. in Award Statement No.	Names of persons to whom due	Area of land	Amount payable to each	Remarks
		Acres	Rs. P.	
		TOTAL		

Dated 19 . *Land Acquisition Officer*.

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

FORM M.T.R. 1

[See Rule 34 of M.T.R]
(Obverse)

Certificate of Transfer of Charge

Certified that we have in the **forenoon / afternoon** of this day respectively made over and

received charge of the office of **……………………………………………………………………**

in pursuance of order No. …………………………………………….., dated **……………………**.

Signature of Relieved Government Officer
Designation……………………..

Station……………………..
Date………… 20…………

Signature of Relieving Government Officer
Designation………………………

Memo of the balances for which responsibility is accepted by the Officer receiving charge:

- Cash Balances (As per Cash Book)
- Stamps in double locks
- Permanent Advance, if any.
- No. of sealed bags said to contain cash and/or other valuables as per register kept.
- Packets containing duplicate keys of padlocks of Banks and Government Officers
- Cheque Forms
- Computer
- Hardware
- Details of outstanding adjustment of Advance drawals, if any.

Station………………

Date………… 20 …..

Relieving Officer
Government Officer

Relieved Officer
Government Officer

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

FORM M.T.R. 2

[See Rule 121 of M.T.R.]

Register of Advice of Cash Orders Issued by Treasury during

No. of Order	Place of Issue	Amount		To Whom Payable	Date of Credit	Date of Payment	Remarks
		Rs.	P				

FORM M.T.R 3

[See Rule 52(i) & 52-A of M.T.R]

Cash Book

Office of………………………………………….. **Month of ……………………………………**

Receipts

Date	No. of receipt where necessary	Particulars	Pay		Allowances		Contingencies				Miscellaneous		Total		Classification
							In recoupment of permanent advance		Advance payment						
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	

Payments

Date	Sub-vouchers Nos.	Particulars	Pay		Allowances		Contingencies				Miscellaneous		Total		Classification
							Out of permanence advance		Out of money drawn						
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	

FORM M.T.R. 4

[See Rule 55(3), 62, 243, 250 & 251 of M.T.R.]
(Observe)

Challan No.

sGRN:	**TREASURY RECEIPT NO:**	**Date:**
Department		
Type of Payment		
DDO Code / Designation		
Treasury		
Period		
Deposited By		
Remarks		

Account Head Details	**Amount (Rs).**
Total	
Amount in Words:	

SBI/ Paona Payment Challan			
Payment Details		**FOR USE IN RECEIVING BANK**	
[ ] Cheque-DD Detail		**Ref. No.**	
Cheque/DD No.		Bank Date	
Name of Bank/Branch:			
[ ] Cash			
500x__200x__100x__50x__20x__10x__5x___x__1x__.P__			

This challan shall be valid for a period of 14 days and shall not be valid after………………..

In case of challans generated during the month of March, validity shall be restricted up to 31st March only, irrespective of the 14-day period.

FORM M.T.R- 5

[See Rule 51, 56 & 70 of M.T.R]

Receipt Form

Counterfoil 20 No. Received From Address With letter No. Dated, 20 The sum of rupees In cash ……………………………………….on account of By cheque In payment of Rs. Initial Designation	Counterfoil 20 No. Received from With letter No. dated 20 The sum of rupees In cash ……………………………………….on account of By cheque In payment of Rs. Initials Designation

FORM M.T.R. 6

[See Rule 141-C of MTR]

Form of Bond or Indemnity for drawing arrears of Pay and Allowances or Pensions of deceased Government Servants or Pensioners

KNOW ALL MEN BY THESE PRESENTS that I,

(a) , widow/ husband/son/daughter of Shri/Shrimati

(b) residing at (c) (hereinafter called residing at "the Obligor") which expression shall unless excluded by or repugnant to the context include his/her heirs, executors, administrators and legal representative and I/we (1) (d) son of resident of and (2)
(e) son of resident of

, Surety/Sureties on behalf of the Obligor' (hereinafter called "the Surety"/"the Sureties;" which expression shall unless excluded by or repugnant to the context include his/their heirs, executors, administrators and legal representatives) bind ourselves jointly and severally to pay to the President of India (hereafter called "the Government" which expression shall unless excluded by or repugnant to the context include his successors and assigns) on demand and without a demur a sum of Rs.
(f) (Rupees) for which payment well and truly to' be made we bind ourselves firmly by these presents.
Dated this day of 20.

WHEREAS the aforesaid Shri/Shrimati

(b) was at the time of his/her death in the employment of/receiving a pension of Rs. From the Government.

AND WHEREAS the said Shri/Shrimati (b)

died on the day of 20
and there was due to him/her the sum of Rs. (f)
(Rupees) for pay and allowances in respect of his/her said employment/in respect of his/her said pension.

FORM M.T.R 6 —Contd.

AND WHEREAS the above bounden Obligor

(a) claims to be entitled to the said sum as heir of her/his husband/wife/father, the said Shri/Shrimati

(b) , but has not obtained letters of administration of or a succession certificate to the property and effects of Shri/Shrimati

(b) .

AND WHEREAS the Obligor has satisfied the Government that she/he is entitled to the aforesaid sum and that it would cause undue delay and hardship if she/he were required to produce letters of administration of or a succession certificate to the property and effects of the said Shri/Shrimati (b)

AND WHEREAS the Government desire to pay the said sum to the Obligor but under Government rules and orders it is necessary that she/ he should first execute a bond with one surety/two sureties to indemnify against all claims to the amount so due to the said shri/Shrimati

(b) before the said sum can be paid to the' Obligor.

NOW THE CONDITION of this bond is such that if after payment has been made to the Obligor, the Obligor or the Surety/Sureties shall in the event of a claim being made by any other person against the Government with respect to the aforesaid sum of Rs. (f)

(Rupees) refund to the Government, the sum of Rs. (f)

(Rupees) and shall otherwise indemnify and save Government harmless from all liability in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the said bond shall remain in full force effect and virtue.

IN WITNESS WHEREOF the parties hereto have hereunto set their respective hands the day and the year first above written.

- ______________________________ Signed by the above named Surety/Sureties in the presence of

Signed by the above named
Obligor in the presence of-

(1) •• witness(1)
(2) ••• (2)

Accepted for and on behalf of the President of India by @ in the presence of @ @

FORM M.T.R 6 - Concld.

Note:-

(a) Full name of the claimant.
(b) Name of the deceased Government Servant/Pensioner.
(c) Full address and place of residence of the claimant.
(d) First Surety.
(e) Second Surety.
(f) Amount of the claim.
• Signature of the Obligor.
•• Signature of the First Surety.
••• Signature of the Second Surety.

@ Name and designation of the officer directed or authorised, in pursuance of Article 299 (1) of the Constitution, to accept the bond for ~d on behalf of the President.

@@ Name and designation of witness.

Non. -The Obligor as well as the Sureties should have attained majority 10 that the bond may have legal effect or force.

FORM M.T.R. 7

[See Rule 133(1) of M.T.R]

Form of Bond of Indemnity for drawing Pay, Pensions, Annuities, etc.

THIS INDENTURE made the day of two thousand and ………………… and between ………………………………

(1)

(2)

(3)

carrying on business in partnership under the style or firm of or

incorporated under the Companies Act and having their registered office at (hereinafter referred to as the $\frac{firm}{company}$which expression shall where the context admits be deemed to include their ***executors and administrators or representatives*** *and* their successors in business under the same or any other style or name)

of the one part and the Governor of Manipur (hereinafter referred to as the Governor of Manipur of the other part.

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

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

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the $\frac{firms}{company}$ for themselves and their successors hereby covenant with the Governor of Manipur that so long as the Governor of Manipur shall allow such payments as aforesaid to be made without requiring the production of the certificate hereinbefore referred to subject nevertheless as hereinafter provided the $\frac{firm}{company}$ will within seven days from the time when they shall have received notice of the death of any customer for the receipt of or on whose behalf the $\frac{firm}{company}$ may have received any such payments as aforesaid communicate the date of such death to the official for the time being responsible for the payments to such deceased person and further that the $\frac{firm}{company}$ will immediately after the expiration of the said period of seven days repay and refund to Governor of Manipur so much of any money which may have been received from $\frac{such\ distursing\ oficial}{Accountant\ General}$ as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the

pay, pension, annuity, allowance or other payments as the case may be to which such deceased customer was entitled up to the date of his decease.

AND ALSO that if and whenever any change in the constitution of the **firm** shall happen whether by the death or retirement of any member thereof or the introduction or accession of a new member or members thereof or otherwise howsoever the **firm** will on every such occasion within 7 days after the change shall have occurred give notice in writing to the Governor of Manipur of the same having happened with full particulars hereof including the full name or names of any new member or members so introduced as aforesaid in every case where any such introduction has taken place will as soon as may be hereafter on being so required by the Governor of Manipur procure the new member or members introduced to enter into a fresh Bond in the same form as these presents either alone or jointly with all the original or remaining members of the **firm**;

PROVIDED ALWAYS AND IT IS HEREBY AGREED AND DECLARED that the arrangement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided.
PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED AND DECLARED that either the $\frac{firm}{company}$ or the Governor of Manipur shall be entitled to determine the arrangement hereby made on giving to the other 14 days' notice in writing in that behalf and on the expiration of such 14 days this arrangement shall determine and the liability of the $\frac{firm}{company}$ under the covenant herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate to release the $\frac{firm}{company}$ from their liability under the convenant herein contained in respect of any such payments as aforesaid made prior to that date **PROVIDED ALWAYS** and it is hereby further agreed and declared that in the case of pensions the $\frac{firm}{company}$ will according to prescribed rules once in every year furnish to the Governor of Manipur or the $\frac{officials\ responsible\ for\ the\ payment\ of\ such\ pensions}{Accountant\ General..........}$ a certificate by one of the persons prescribed by the said rules of the life of each pensioner whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself **AND FURTHER** that nothing herein contained shall be deemed to preclude.

the Governor of Manipur $\frac{any\ of\ the\ said\ official\ whose\ duty\ it\ is\ to\ make\ such\ payment\ as\ aforesaid}{the\ Accountant\ General..........}$ from requiring the production of certificates in proof of the life of any particular person or persons entitled to receive such payments as aforesaid if the Governor of Manipur or $\frac{such\ official}{the\ Accountant\ General}$ shall deem it necessary nor shall the $\frac{firm}{company}$ arrangement made by these presents be deemed to be thereby terminated.

In witness whereof the said parties have hereunto set their respective hands and seals the day and year first above written.

N.B. — An incorporated firm executing the Bond may delete the words in italics.

FORMS M.T.R. 8

(See Rule 116 (1), 136 & 141 of M.T.R)

Bill No.___________

Detailed Pay Bill of Permanent / Temporary Establishment of the__________________

for the month of___________ 20__________District____________________

Space for clarification stamp or manuscript entries of classification to be filled in by Drawing officer. Names of detailed heals and corresponding amounts should be recorded by him in adjacent columns. Major head Minor head Sub-head	Voucher No.______________list______________ For______________________		
1. Held-over amounts should be entered in red ink in the appropriate columns (3), (4), (5) or (6) as the case may be and ignored in totaling. Leave salary the amount of which is not known should similarly be entered in red ink in column (4) at the same rate of pay if he remained on duty. 2. In the remarks column (15) should be recorded all unusual permanent events such as deaths, retirements, permanent transfers and first appointments which find no place in the increment certificate or absentee statement. 3. When an increment claimed operates to carry a Government servant over an efficiency bar it should be supported by a declaration that the Government servant in question is fit to pass the bar. 4. Names of Government servants in inferior service as well as those mentioned in rule 268 may be omitted from pay bill. 5. A red-lined should be drawn right across the sheet after each section of the establishments and under it the totals of columns (4), (5), and (8) for the section should be shown in red ink. 6. In cases where the amount of leave salary is based on average pay, a separate statement showing the calculations of average pay duly attested by drawing officer should be attached to this bill. 7. The names of men holding posts substantively should be entered in order of seniority as measured by substantive pay drawn and below those will be shown the posts left vacant and the men officiating in vacancies. 8. Officiating pay should be recorded in the section of the bill appropriate to that in which the Government servant officiates and transit pay should be recorded in the same section as that in which the duty pay of the Government servant after transfer is recorded. 9. The following abbreviations should be used in this and all other documents submitted with pay bills________ Leave on Average pay LAP; " " Average pay LHP; " " Quarter Average Pay. LIP; On other duty OD; Leave salary LS; Conveyance Allowance CA; Under suspension SP; On Foreign Service FS; Vacant Vac.; Post office insurance fund PI; Last pay Certificate LPC; Subsistence Grand Sub-Grant; Transit Pay TP 10. In case where any fund deduction are included in pay bill, a separate schedule showing the particulars od deductions relating to each fund should accompany the bill.		Rs.	P.
	Pay of Permanent Estab. Pay of Temporary Estab.		
	Allowances and honoraria House Allowance House-rent Allowance Grain Compensation Allowance Fixed Travelling Allowance		
	TOTAL		
	Deduct		
	General Provident Fund* Post Office insurance fund _________Fund _________Fund _________Fund *Separate Schedule attached*		
	House Rent		
	Income tax		
	Recoveries of advances		
	Recoveries of overdrawals		
	Total deductions		
	NET TOTALS		

Admitted Rs.
Objected Rs.

(Space for the use of the Accountant General's Office).

Auditor *Suprintendent* *Gazetted Officer*

*The deduct entries relating to Provident Fund should be posted separately for the sterling and ordinary Branches.

FORMS M.T. R. 8-Contd.

Serial Number Of posts	Section of establishment and Name of Incumbents	Substantive pay personal pay or special pay if any, should also be shown in this column as a separate entry below substantive pay		Leave salary		Addi-tional pay for official-ting		Com-pen-satory Allow-Ance		Other Fixed Allow-Ance		Total		Gene-ral Provi-Dent Fund	
1	2	3		4		5		6		7		8		9	

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

FORMS M.T. R. 8 -Contd.

Post Office Insurance Fund Premia And other Fund Deductions (specify Fund)		Net after Deducting Fund Subscrip-Tions, etc.		Income-Tax		Miscellaneous recoveries (fines, Advance, House-Rent, etc.)		Net Payable		Remarks	Aquittance
10		11		12		13		14		15	16

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

FORMS M.T. R. 8 -Contd.

	Total (Column 8)	Rs.	P.
Deduct - Undisbursed pay as detailed below, *Deduct* - General Provident Fund* (Column 9) *Deduct* - Post Office Insurance Fund premia and other Fund deductions (column 10). *Deduct* – *Income Tax (column 12)* In adjustment of advances recoverable as detailed in statement (attached) } Recoveries on account of house – rent etc., as detailed in statement (attached)	(Column 13)		
Total Deductions			
Net amount required for payement in words Rs.			

1. Received contents and certified that I have satisfied myself that all emoluments included in the bills drawn $\frac{\text{1 month}}{\begin{array}{c}\text{2 months}\\\text{3 months}\end{array}}$ previous to this date, with the exception of those detailed below (of which the total has been refunded by deductions from this bill) have been disbursed to the proper persons, and that their acquittances have been taken and filed in my office with receipt stamps duly cancelled for every payment in excess of Rs. 20.

2. Certified that no person in superior service has been absent either on other duty or suspension or with or without leave (except on casual leave) during the month of ____

NOTE: - When an absentee statement accompanies the bill this certificate should be struck out.

3. Certified that no leave has been granted until by reference to the applicant's Service Book, leave accounts and to the leave rules applicable to him. I had satisfied myself that it was admissible and that all grants of leave and departures on pension and other duty and other event which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my attestation.

4. Certified that all appointments and substantive promotions and such of the officiating promotions as have to be entered in the Service Book of the persons concerned under my attestation.

5. Certified that all Government servants whose names are omitted from, but for whom pay has been drawn in the bill, have actually been entertained during the month, and that full details of the names of the persons concerned and the emoluments drawn for them working up to the total included in this bill have been duly shown in the office copy and that the emoluments drawn are according to the relevant rules and order.

5A. Certified that all class IV Government servants, Head Constable etc. for whom increments have been claimed in the bill have rendered the required period of approved service entitling them to the increased pay drawn in the bill.

5B. Certified that the pay of all Government Servants below the age 18 years holding the posts in the scale of Rs.30___________35 has been drawn correctly in accordance with the provisions of rule 11 of the Central Civil Services (revision of pay) Rules, 1947 as amended from 1st July, 1955.

6. Certified that no person for whom house-rent allowance has been drawn in this bill has been in occupation of rent-free Government quarters during the period for which the allowance has been drawn.

7. Certified the except in the case of the government servants whose names appear in the appended list and in whose case the appropriate certificate required under rule 269(2) has been furnished, no leave salary for any Government servant drawn in this bill is equal to his actual pay.

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

†One line to be used and the other scored out.

FORMS M.T. R. 8-*concld.*

					8.	Certified that no leave salary for any government Servant (Except the following in whose Service Books note regarding allocation has been recorded) Government, etc., other than the Central (civil) Government.
					9.	Certified that the prescribed certificates have been obtained to the effect that the conditions in Supplementary Rules, 6-A, 6-B, 6-C, 6-D, 7 or 7-B, as the case may be have been fulfilled and placed on record in my office.
					10.	Certified that the Government servants for whom the old rates of pay have been drawn do not fall under the categories of persons mentioned in clauses (i) and (iii) of Rule 3 of the revised Rates of Pay Rules.
					11.	Certified that without the sanction of the Head of the Department no person other than an ex-soldier whose age exceeds 25 years was admitted into the inferior pensionable service after the 8th May, 1940
					12.	Certified that the pay of Military pensioners has been fixed with due regard to the provisions of Article 526(a) Civil Service Regulations and the connected instructions of the Government of India.

Details of Pay of Absentees Refunded

Section of establish-ment	Name of Incumbent	Period	Amount	
			Rs.	P.

*Station*_______________ *Signature*___________________

Dated ______________*20* *Designation of the Drawing Officer* _________________

Pay Rs. ________________ Rupees _________________

___________ as follows :-

In Cash Rs. ________________________

By Transfer credit to _________________

Personal Deposits Rs. ________________

IV. – Taxes on Income etc. Rs. _________

XXXIX. – Civil Works Rs. ____________

Examined and entered.

Treasury Accountant

Dated 20 . Treasury Officer.

FORM M.T.R. 9

[See Treasury Rule 140 of M.T.R]

MEDICAL CHARGES REIMBURSEMENT BILL

Bill No. Vouchers No.

Detailed Medical Bill of the Establishment of the…………………………………..
………………………………………… (specify Head of Office/Department) for the month/s of…………………………………

Head of Account: Grant No:

Major Head: Appropriation

Detailed Head: Group Head

1.

Reimbursement of Medical Expenses					
Sl.No	**Section or Establishment and Name of the incumbent**	**Gross Claim**	**Recovery of Advance**	**Net Amount Payable**	**Remarks**
1	2	3	4	5	6

Net Amount required for payment (in words) Rupees………………………………………...
…………………………………………………………………..

2. Certified that I have satisfied myself that the amount included in bills drawn 1st/ 2nd months/3rd months previous to the date with the exception of these detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Govt. Servants therein named and their receipts taken in the office copies of the bill or in a separate acquaintance roll.

3. Certified that Essential Certificates, receipts etc. are appended.

Contd………

Appropriation for the year	Rs.
Expenditure (including the bill)	Rs.
Balance	Rs.

Signature of the Drawing Officer

Passed for
Rs………………………………….

Signature of the Controlling Officer

Station:
Date:

Received Contents

Examined & Entered
Treasury Accountant

Signature of the Drawing Officer

Pay
Rs.………………………………
…

Date:

……………………………………………………………………………………………..

<u>For Use in the Audit Office</u>

Objected to Rs. ……………………………………………………………………….
Reason for objection ………………………………………………………………..

<u>Jr./Sr.</u> <u>Accountant</u> <u>Jt.A.O.</u> <u>Pay and Accounts Officer</u>

FORM M. T. R. 10

(See Rule 116-A of M.T.R)

Periodical Increment Certificate

1. Certified that the Government servants named below have earned the prescribed periodical increments from the date cited in column 6, having been the incumbents of the posts specified for not less than 6 months / 1 year from the date shown in column 5, after deducting periods of absence from duty not counting for increment ; absence on leave without pay etc. Further certified that during the period or periods of leave taken from . . . . . . to . . . . and from . . . . to . . . . which have been counted for increment in the case of officiating government servant/servants named below, he/they would have officiated in the post/posts but for his/their proceeding on leave.

2. Certified that the government servant/servants named below has/have earned/will earn periodical increments from the date cited for reason stated in the explanatory memo, attached hereto.

Name of Incumbent	Whether substantive or officiating	Scale of pay of Post	Present pay	Date from Which present Pay is drawn
1	2	3	4	5

Date of Present Increment	Future Pay	Absence from duty not Counting for increment		Leave without pay and in the case of those holding the posts in officiating capacity, all other kinds of leave during which he/they would not have continued to officiate in the posts	
		From	To	From	To
6	7	8	9	10	11

Note 1. – When the increment claimed is the first to carry a Government Servant over an efficiency Bar columns 5, 6 & 7 should be filled up in red ink.

Note 2. – The figure (1) or (2) should be placed against each name according as the certificate (1) of (2) applies. The explanatory memorandum should be submitted in any case in which certificate (2) Applies.

(Signature and Designation of Drawing Officer)

FORM M.T.R. 11

[See Treasury Rule 116 (i) & 137 (i) of M.T.R]

Travelling Allowance Bill

Voucher No. of List of payments For 20

District

Instructions for preparing Travelling Allowance Bills

1. Journeys of different kinds and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in Travelling Allowance Bills.

3. Fractions of a kilometer in the total of a bill for any one journey for each person should not be charged for.

4. When the first item of a Travelling Allowance Bill is a halt, the date of commencement of that halt should be stated in the "Remarks" column.

5. If daily allowance is claimed in respect of a road journey, the number of kilometer travelled should be entered in column 14 and the daily allowance in columns 24 to 26.

6. In respect of claims for daily allowance for the journey to the place of temporary duty other than the normal place of duty, the distance between the residence and the normal place of duty should invariably be indicated in the 'Remarks' column of the bill.

7. Journey performed beyond Indian territory should be indicated separately and the distance travelled should be stated in each case.

8. When travelling allowance is claimed in respect of a journey to or from a hill station, it should be mentioned in the "Remarks" column whether or not the halt has exceeded ten days.

FORM M.T.R. 11- Contd.

(Space for pre-audit enfacements in respect of bills submitted for pre-audit)

For use in Accountant General Office

Head of Account*	Admitted for Rs………………………… Objected to Rs………………………….. Reason for objection :- *Senior Accountant* *Gazetted Officer*

***To be entered by Drawing Officer and checked in Accountant General's Office.**

FORMS M.T.R. 11 -Contd.

Travelling allowance Bill of the Establishment

Name and designation	Headquarters	Actual pay/ pay at the time of transfer	Particulars of Journey* and halts						Purpose of Journey	Kind of journey i.e. by Road, Boat, Rail (mail or ordinary)	Mileage by Road or Trolly or Boat or actual expenses					
			Departure			Arrival					Means of conveyance	Actual fare paid	No. of kilometres	Rate	Amount	
			Station	Date	Hour	Stat	Date	Hour								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
															Rs.	P.
													Total			

* Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer and travelling by canal. (The particular kind should be specified.)

† In cases where steamer company has two rates of fares, one inclusive and one exclusive of diet the word "fare" should be held to mean "fare exclusive of diet".

(a) If there is a combined appropriation for travelling allowance of gazetted & non-gazetted Government servants the combined appropriation and expenditure should be shown in this column.

FORMS M.T.R. 11-Contd.

of…………………………………for the month of……………… 20……..

Transportation charges of personal effects					Railway/steamer/Air fare				Daily allowance				Total of each line		Remarks
Details of personal effects					Class in which actually travelled	No. of fares	Amount		No. of days	Rate	Amount				
Weight	Rate	Distance	Amount												
17	18	19	20		21	22	23		24	25	26		27		28
			Rs.	P			Rs	P			Rs	P	Rs	P	
															(a) Appropriation for 20…..
															Expen-diture including this bill.
															BALANCE

Deduct: undisbursed Travelling Allowance refunded as detailed on the reverse.			
Deduct: Advance of Travelling Allowance on tour/ Transfer adjusted as detailed on the reverse.			
Net sum required payment			

FORMS M.T.R. 11-Contd.

Certificates

1. Certified that I have satisfied myself that the amounts included in bills drawn $\begin{matrix} 1\ month \\ 2\ months * \\ 3 months \end{matrix}$ previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill), have been disbursed to the Government servants therein named and their receipts taken in the office copy of the bill or in a separate acquittance roll.

2. Also that the journeys for which mileage has been claimed under Supplementary Rule 77 for non-gazetted Government servants were made by public or hired conveyance under my orders.

3. Also that it was necessary for the Government servants for whom halting allowance at the headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Supplementary Rule 91).

Station

Date Head of Office.

@Passed for Rs. _______________Rupees______________________

Controlling Officer.

Received Contents

Head of Office

Pay Rs. ________________ (Rupees_______________________________________)

Examined and entered

Accountant *Treasury Officer*

Date Date

Detailed of undisbursed travelling allowance refunded					Details of advance of travelling Allowance on tour transfer adjusted					
Section of establishment	Name	Period	Name of the treasury and date of drawal	Amount	Section of establishment	Name	Period	Name of the treasury and date of original drawal	Amount Adjusted	
									On tour	On transfer
				Rs. P.					Rs. P.	Rs. P.

*One line to be used and the other scored out.

†Clause 2 should be scored out when no mileage is when Supplementary Rule 77 and clause 3 when there is no claim under supplementary rule 91.

@The net amount of the claim in words and figures as will be passed by the controlling Officer should be shown here.

FORM M.T.R. 12

[See Rule 141 (1) of M.T.R]

Acquittance Roll

Acquittance Roll of Permanent (or Temporary) Establishment of the _________ for Pay or Travelling Allowance for the month of __________20 .

Item No.	Name	Designation	Net Amount payable		Dated signature (with stamp where necessary
			Rs.	P.	
					Total Unpaid Rs. ( ) Rupees
		Total			

Passed for Rs. ( ) on the authority of the Establishment

____________________________ bill of , for Travelling Allowance

Cashier ***Drawing Officer***

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

Disbursing Officer

FORM M.T.R. 12-A

(See Note 3 below, Rule 141 of M.T.R)

Bill Register

Bill No. and Date	Particulars of Bills	Net Amount of Bill	Dated initials of Gazetted Officers signing Bill	Date of presentation at Treasury	Token No.	Amount passed by Treasury	Date of Signing acknowledgement with initials of Officer signing Bill	No. and Date of Treasury Voucher and Date of Encashment	No. and Date of Cheque or endorsement	Date of entry in Cash Book	Initials of Gazetted Officer in charge of Cash	Amount disbursed in			No. and Date of Bill in which balance short drawn	Remarks
												Month of Encashment	2nd Month	3rd Month		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs. P.				Rs. P.						Rs. P.	Rs. P.	Rs. P.		

FORM M.T.R. 13 (C.T.R. 29)

[See Rule 157 of M.T.R]
[See Rule 299 of C.T.R]

Register of Contingent Charges of the Department of the District 20 .

Left hand page

Date	To whom paid Appropriation for each head	No. of {Sub-Voucher / Contingent abstract}	DETAILED HEADS OF BUDGET Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily distributed among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents amount column.											

Right hand page

DETAILED HEADS	Unusual charges		Total of each contingent abstract	Total of each month's bill	Date of detailed bill	Date of admission with initials	Remarks
Sub-divisions of detailed heads	Description	Amount					
		Rs. P.					

FORM M.T.R. 14

[See Rule 163 & 164 of M.T.R]

Fully-vouched Contingent Bill No.

No.

<table>
<tr><td rowspan="2">District</td><td colspan="4">Detailed Bill of Contingent charges of
for the month of 20 .</td><td colspan="2">Voucher No.
of_----- list of payments for
the month of _____20 .</td></tr>
<tr><td colspan="4">Head of Account-</td><td colspan="2"></td></tr>
<tr><td>Number of Sub-vouchers</td><td colspan="4">Description of charge and number and date of authority for all charges requiring special sanction</td><td colspan="2">Amount</td></tr>
<tr><td rowspan="2"></td><td rowspan="2"></td><td></td><td></td><td></td><td>Rs</td><td>P.</td></tr>
<tr><td colspan="3">Carried over.</td><td></td><td></td></tr>
</table>

FORM M.T.R. 14 -contd.

Number of Sub-vouchers	Description of charge and number and date of authority for all charges requiring special sanction			Amount	
	Brought forward			**Rs.**	**P.**
	Total Rupees				

(I) I certify that the expenditure included in this bill could not, with due respect to the interest of the public service, be avoided. I certify that to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below, which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have as far as possible obtained vouchers for other sums and am responsible that they have been so defeated or mutilated that they cannot be used again. All work bills are annexed.

I also certify that the amounts on account of pay and allowances of the class IV
1 month
Government Servants drawn 2 months previous to this date with the exceptions of those detailed
3 months
below of which the total amount has been refunded by deduction from this bill have been disbursed to the Government Servants concerned and their receipts taken.

(2) *Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good and according to specifications, that the rate paid are not in excess of the accepted and the market rates and that suitable notes or payment have been recorded against the indents and invoices concerned to prevent double payments.

(4) Certified that—

(a) The expenditure on conveyance hire included in this bill was actually incurred was unavoidable and is within the scheduled scale of charges for the conveyance used, and

(b) The Government Servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and is not granted any compensatory leave and does not and will not receive any special remuneration for the performance of the duty which necessitated the journey.

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

***This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.**

FORM M.T.R. 14-Concld.

Received contents. . . ***Signature and designation of the Drawing Officer***	**Appropriation for the current year ………….** **Expenditure including this bill……………….** **Amount of work bills annexed ……………….** **Balance available …………………….**

Pay Rupees (   )

Examined

Accountant Treasury, Dated ***Treasury Officer***

Space for Pre-audit enfacements in respect of bills submitted for pre-audit.

For use in Accountant General's Office

Head of Account— ***Admitted for Rs.***

Objected to Rs.

Reasons of Objection—

Auditor ***Superintendent*** ***Gazetted Officer.***

FORM M.T.R. 15

[See Rule 165 & 166 of M.T.R]

Abstract Contingent Bill

No.

Detailed bill will be sent for countersigned on ______________________________

<table>
<tr><td rowspan="2">District</td><td colspan="2">Bill for contingent charges of</td><td colspan="3">Month in which presented for payment at treasury ______________20 .</td></tr>
<tr><td colspan="2">Head of Account—</td><td colspan="3">Voucher No. of List of payments for 20 .</td></tr>
<tr><td>Details of numbers of Sub-vouchers</td><td colspan="3">Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction</td><td colspan="2">Amount</td></tr>
<tr><td colspan="2"></td><td></td><td></td><td>Rs.</td><td>P.</td></tr>
<tr><td colspan="4">Carried over.</td><td></td><td></td></tr>
</table>

N.B.—The Treasury Officer will make payments on this form as often as required; but the drawer should be careful to include in the detailed contingent bill of a month only the amount of all abstracts encashed at the treasury during that month.

FORM M.T.R. 15-Concld.

Details of Nos. of Sub-vouchers	Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction			Amount	
				Rs.	P.
	Brought forward				
	Total Rupees *Deduct*—Amount disallowed by the Controlling Officer in Bill no. dated for Rs. Net amount payable. (in words)				

NOTE--- The Government Officer drawing this bill is responsible for having initialled the date of each payment in the Contingent Register. The Register is required to be sent up with bills and sub-vouchers for this purpose.

Appropriation for the current year ……………………….
Expenditure including this bill…………………………….
Amount of work bills annexed ……………………..………
Balance available____________________

Dated

Received contents.

Drawing Officer

Examined and entered. **Pay Rupees ( )**

Accountant ***Treasury*** ***Dated*** ***Treasury Officer***

Space for pre-audit enfacements in respect of bills submitted for pre-audit.

For use in Accountant General's Office

Head of Account--	**Objected in full pending receipt of detailed Contingent Bill and objected to Rs.** **on the following ground:-** **Auditor** **Superintendent** **Gazetted Officer**

FORM M.T.R. 16

[*See* Rule 168, 232 & 314 of MTR]

Detailed Countersigned Contingent Bill

No.

NOTE—Government officers whose bills are *countersigned before payment* by the Controlling Officer should use Form M.T.R. 33.

[Not payable at the Treasury]

Sent to Controlling Officer on 20 .

Countersigned and sent to Accountant General on 20 .

<table>
<tr><td rowspan="2">District</td><td colspan="5">Monthly detailed bill of contingent charges of for the month of 20 .</td></tr>
<tr><td colspan="5">Head of Account—</td></tr>
<tr><td>Details of numbers of Sub-vouchers</td><td colspan="3">Description of charge and number and date of authority where special sanction is necessary</td><td colspan="2">Amount</td></tr>
<tr><td></td><td></td><td></td><td></td><td>Rs.</td><td>P.</td></tr>
<tr><td></td><td></td><td colspan="2">Carried over.</td><td></td><td></td></tr>
</table>

FORM M.T.R. 16 -Contd.

Details of numbers of Sub-vouchers	Description of charge and number and date of authority where special sanction is necessary	Amount Rs.	Amount P.
	Brought forward Total Rs. ( ) Rupees		
I certify that the expenditure included in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 50 in amount, and all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and an responsible that they have been so defaced or mutilated that they cannot be used again. I also certify that the amounts on account of pay and allowances of the Class IV Government Servants drawn <u>1 month</u> / <u>2 months</u> / <u>3months</u> previous to this date with the exceptions of those detailed below of which the total amount has been refunded by deduction from this bill have been disbursed to the Government servants concerned and their receipts taken. *2. Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register. 3. Certified that the purchases billed for have been received in good order, that their quantities are correct and that their qualities good and according to specifications, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments. 4. Certified that: - (a) the expenditure on conveyance hire included in this bill was actually incurred, was unavailable and is within the scheduled scale of charges for the conveyance used; and (b) the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and he is not granted any compensatory leave and does not and will	Drawn on abstract Bill No. dated Ditto. Ditto. Ditto. *Add—Amount of disallowance refunded* Total of this bill Appropriation for Expenditure including this Bill…………………… Amount of work bills annexed		

FORM M.T.R. 16 -Concld.

not otherwise receive any special remuneration for the performance of the duty which necessitated the journey. **5. Certified that the monetary or quantitative limits prescribed by the Government in respect of items of contingencies included in the bill have not been exceeded.** ***This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.** ***Date*** ***Signature of Drawing Officer.***	**Balance available.**		

For use of Controlling Officer.

Disallowed from Sub-voucher No…………………………………

Ditto…………………………………………………….

Ditto…………………………………………………….

Passed for Rupees

Total of this bill .

I certify that in support of every charge of more than Rs. 50 made in this bill, a receipt or other voucher has been given to me. The receipts and vouchers for items in excess of Rs. 200 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than Rs. 50 are in proper form and order and are in my possession and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Date___________________ ***Signature of the Countersigning Officer***

FORM M.T.R. 17

[See Rule 172 of M.T.R]

No. _______________

NOTE. – This form should be used in the case of bills countersigned by the Controlling officer before payments.

<table>
<tr><td rowspan="2">District of</td><td colspan="3">Detailed Bill of Contingent Charges of
For the month of …………20</td><td colspan="3" rowspan="2">Voucher No.
of List of payments for 20 .</td></tr>
<tr><td colspan="3">Head of Account</td></tr>
<tr><td>Number of Sub-vouchers</td><td colspan="4">Description of charge and number and date of authority for all charges requiring special sanction</td><td colspan="2">Amount</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>Rs.</td><td>P</td></tr>
<tr><td></td><td></td><td colspan="3">Carried over</td><td></td><td></td></tr>
</table>

No. of Sub-vouchers	**Description of charges and number and date of authority for all charges requiring special sanction**	**Amount**			
	Brought forward			Rs.	p.
	Total (Rs.) Rupees				

FORM M.T.R. 17 -Contd.

1. I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I certify that to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them in the exceptions noted below which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all items of expenditure above Ts. 50/- in amount and all work bills are attached to this bill save those noted below, which will be forwarded as soon as the amounts have been paid. I have as far as possible obtained vouchers for other sums and am responsible that they have been defaced or mutilated that they cannot be used again.

I also certify that the amounts on account of pay and allowances of Class IV Government Servants drawn1 month/2 months/ 3 months previous to this date with the exceptions of those detailed below of which the total amount has been refunded by deduction from this bill have been disbursed to the government Servants concerned and their receipts taken.

*2. Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.

3. Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good and according to specifications, that the rate paid are not I excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

4. Certified that:-

(a) the expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyances used, and

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

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

* This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

FORM M.T.R. 17 -Concld.

Received contents	Appropriation of current year
	Expenditure including this bill
Signature and designation of Drawing Officer	Amount of work bills annexed
	Balance available

For use of Controlling Officer

Passed for Rupees (in words)

I certify that in support of every charge of more than Rs. 50/- made in this bill, a receipt or other voucher has been given to me, and is now in my possession. The receipts and voucher for items in excess of Rs. 200/- are attached to the bill with the exception of those above Rs. 200/- noted above which will be sent after payment; and I am responsible that the receipts and vouchers for al other items of more that Rs. 50/- ae in proper form and order, and that they have been cancelled that they cannot be again used to support claims against the Government. All works bills are also appended.

Dated:………… *Controlling Officer*

Designation

Pay Rupees( )………………………

Examined and entered.

Accountant Treasury Dated *Treasury Officer*

Space for Pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant General's Office	
Head of account…………………..	Admitted for Rs……………………………..
	Objected to Rs……………………………….
	Reasons of objection--
	Auditor Superintendent Gazetted Officer

FORM M.T.R. 18

(See Rule 181-A, 184 & 189 of M.T.R)

Register of PPOs

PPO No.		Thumb impression	Photo with family
Specimen Signature: - 1. 2. 3. Identification Mark:			
Name of Pensioner (Block letter)			
Residential Address (Block letter)			
Added from/ Transferred from		Office	
Vide order No. & Date		Post held	
		Pay Scale	
Class of Pension		Qualifying Service	
Bank Account No. if any:			
Special Pension:			
Enhanced Rate:			
Normal Rate:			
Date of Birth	Date of Appointment	Date of Retirement	Date of Death
Average Emoluments	Emoluments for family pension	Emolument for DCRG	Last Pay Drawn
Amount of Pension	Amount of Commutation	Date of Commutation	Amount of DCRG
Commuted value/factor w.e.f.	Rs.	From	Net Pension
Recovery if any:			
Rs.			

Details of Family Members

Sl. No.	Name	Relationship	Date of Birth	Handicapped
1				
2				
3				
4				

Prepared by Verify by

Signature
Name in Full
Designation Supervisor Sr. Accountant Treasury Officer
Assistant Treasury Officer

FORM M.T.R. 19
(See Rule 191(1) & (2) of M.T.R)

Pension Bill Form
APPEARED IN PERSON

Below Rupees: -
G.A.S.
41

Officer in charge of Treasury Sub-divisional Treasury Chest.

A.

MEMO – It is requested that this Form may be used for submission of next bill.

No. Pension Payable Order

2071 – Superannuation Allowances and Pension (Central)
Superannuation and Retired Allowances.
Compassionate Allowances.
Gratuities.

Voucher No. ………………........
of
List of Payment 200………

Received the amount of Pension due to me the month of 200

as late

Less Subscription to Fund

Less income Tax of paise in the Rupees.

Rs.	P.

+( ) only

Officer in charge Treasury or

Sub-Divisional Treasury Chest
at ………………………………..
the ……………………….200

Total (in words) Rupees ………………………………………………………………

I declare that I have not received any remuneration for serving in any capacity either in a Governmental Establishment or any establishment paid from an Incorporated Local Fund. During the period for which the amount of pension claimed in this bill is due

One Rupees REVENUE STAMP required for sum exceeding Rs. 500

Incorporated in Sardar Account The ………………. 200……… Examined ....Account

Pensioner Pensioner

FOR USE IN AUDIT OFFICER

Admitted
Objected

Auditor Supdt.

Certified that this bill been signed by the pensioner and that Pensioner is alive on this date.

…………………………………………………….. ……………………………………………………..

…………………………………20………… …………………………………20…………

1. A pensioner specially exempted by the Local Government from personal appearance, a female pensioner not accustomed to appear in public, or a male pensioner who is unable to appear in consequence of bodily illness or infirmity may receive his or her pension upon the production of life-certificate signed by a responsible officer of Government, or by some other well-known, and trustworthy, person.

2. A pensioner of any description, who produces a life-certificate signed by some person exercising, the powers of Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act or by any pensioned officer who, before retirement exercised the powers of a Magistrate, or by a chairman or any gazetted officer of any Government or by any person holding, a government tittle, is also exempted from personal appearance.

3. Certified to be given in case of non-attendance in person. In the case of male prisoners not specially exempted by Local Government from personal appearance, if the certificate is not signed by any of the persons mentioned in Direction No. 2 it will be necessary to certify also that the pensioner is too ill to appear in person.

FORM M.T.R. 19-A

[See Note below Rule 176, 191(4), 193-A, 196 & 196-A of M.T.R.]

Bill for withdrawing Death-cum-Retirement Gratuity/Provisional Pension

Head of Account …………………………….. District …………………………………….
…………………………………………… Voucher No. …………………of ……………
…………………………………………… List of payments for
……………………… Name of
Gratuitant……………………………………………………………………………
…….
No. and date of letter of authority
of the A.G. …………………………………………………

	Amount	
	Rs.	P.
Death-cum-Retirement Gratuity (Gross) ………………………………………...		
Less deduction – ……………………………………………………… …………………………………………………………… ……………………………………………………………		
Total deductions ………………………………		
Net amount payable ………………………..		

Net amount required for payment (in words) Rupees ………………………..……………..……..……
………

Pay Rs. ……………………………………….…
(Rs. ………………………………………………… ……………………………………..………….)

Treasury Officer

Examined and entered

Treasury accountant

Signature ……………………………..…………
Designation of the Drawing officer …………………………………………….
Station … ……………………………………….
Dated …………………………………………..…

Contents received

Pay to ……………………………………………
Signature of the Drawing Officer …………………
…………………………………………………

For use in Accountant General's Office

Admitted for Rs. ……………………………………………….

Objected to Rs. ……………………………………………….

Nature of Objection ………………………………………….

Auditor Superintendent Gazetted Officer

FORM M.T.R. 20

[See Rule 192 of M.T.R]

Yearly declaration of Female pensioners whose pensions are terminable on their marriage or re-marriage

This certificate is to be attached to the pension bills for December. Pension Payment

Order No. ____

I hereby declare that I am not married, and that I have not been married during past year.

Dated _____________________ Signature _________________________

Widow / Daughter of the late __________________________

To be signed by a Responsible Officer Or well-known person

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

Dated ______________________ Signature _________________________

Designation _______________________

FORM M.T.R. 20-A

[See Rule 193-A of M.T.R]

Family Conversion Form

To

The Treasury/Sub-Treasury Officer ………………………………….
Manipur.

Subject: - Request for conversion of Family Pension for PPO.. on expiry of pensioner Shri/Smt ………………………………………………………………………………

Madam/Sir,

I have the honour to submit the following information: -

i).	PPO No.	
ii).	Name of pensioner (expired)	
iii).	Date of expiry/death	
iv).	Address	
v).	Applicant's Name	
vi).	Relation with pensioner	

It is requested to take up necessary action for conversion of family pension in my favour as I am the legal wife/husband of the deceased pensioner. The required documents are enclosed herewith as follows:

Sl. No.	Documents:	Encl. (Y/N):
1.	Death Certificate (Municipality/Govt. Hospital/Registrar of births & deaths)	
2.	Affidavit for claim of family pension (sworn in presence of Oath Commissioner)	
3.	Specimen Signature/Descriptive Roll	
4.	Attested photo-copy of Aadhaar of applicant	
5.	Three passport-sized photographs of applicant duly attested	
6.	No-loan/No-due/No-liability certificate or letter from bank (expired pensioner's a/c	
7.	Photo-copy of bank-passbook of claimant	
8.	Photo-copy of electoral roll of claimant duly attested	
9.	Legal wife/legal husband certificate of applicant issued by concerned SDO	

N.B.: *i). All photo-copies to be attested by Gazetted Officer*
ii). Photo-copy of I-Card of attesting Gazetted officer to be enclosed
iii). In case bank-account of claimant is opened in same branch of expired pensioner, there is no need to submit No-loan/No-due certificate of expired pensioner

Date:……………………………………………………… Place:……………………………………………………….

Mobile/contact No.: …………………………………..

Yours faithfully,

( )

FORM M.T.R. 20-A

DESCRIPTIVE ROLL AND SPECIMEN SIGNATURE

Passport photo of applicant attested by gazetted officer

1. Name of Applicant for family pension……………………………………..

   ……………………………………………………………………………………………

2. Name of expired pensioner……………………………………………………….

   ……………………………………………………………………………………………..

3. PPO No………………………………………………………………………………..

4. Address of applicant……………………………………………………………………………………………….
   ……
   ……………........

5. Height of applicant…………………………………………………………………………………………………
   ….

6. Identification mark of applicant……………………………………………………………………………..

7. Date of birth of applicant……………………………..……………………………………………………..

8. Thumb-print of applicant:

9. Specimen-signature of applicant

   (i)………………………………………………………
   (ii)………………………………………………………
   (iii)……………………………………………………

Certified that the above information/details are true and is attested by me as follows:

…….

(*Signature + official seal of gazetted officer*)

FORM M.T.R. 20-A

Family -pensioner Verification Form: ....

The Family-pensioner ……………………………………………………………………………….………………….. Wife /Husband of ……………………………………………………………………………………………..…………… Holder of PPO ………………………………………….. has personally appeared in front of me on Date ………………………………………………………..

The identity of the family pensioner has been verified along with the documents submitted in my presence.

Date ………………………………..

(Treasury /Sub -Treasury Officer)

………………………………………………………………

FORM T. R. 20-B

[See Rule 193-A of M.T.R]

Intimation regarding death of pensioner who elected the Family Pension Scheme for Central Government employees, 1964.

From

The Treasury Officer,

…………………………………..

To

The Accountant General,

……………………………………… Dated, the

Sir,

I am to inform you that Shri/Shrimati .... ,holders of Pension Payment Order No .... who was drawing his/her pension from this Treasury1SubTreasury, died on ....

2. The first payment of family pension @ Rs .... (Rupees .... only) per month has been made to .... for the period from .... to .... in Treasury Voucher No .... dated .... and included in the pension payment schedule for .... Before making the said payment, the death certificate, the application form and the other documents prescribed in Government of..................................... Office Memorandum/letter No .... dated .... have been obtained from the claimant and accepted after necessary scrutiny. I have also personally satisfied myself about the identity and title of the claimant.

Yours faithfully,

Treasury Officer.

FORM M.T.R. 21

[See Rule 225 of M.T.R]

Bill for Refund of Revenue

REFUNDS OF REVENUE

DISTRICT OF ______________________________

Head of Account Deduct-REFUNDS (Name of Revenue head)

In whose name credited 1	On what account received 2	Amount realized 3	Date of Payment into Treasury 4	Amount in which included and head to which credited 5	Treasury Officer's signature in token of verification of Treasury credit 6	Name of Payee 7	Amount to be refunded 8
		Rs. P.		Rs. P.			Rs. P.

(1) Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order for refund of the same sum has not been issued.

(2) Passed for payment under sanction given in ……………………………………………………………

(3) Sanctioned and passed for payment. Note: - (2) or (3) to be struck out as required.

Received Payment

Claimant's signature

Date ____________________

Magistrate or other Officer Examined

Pay Rupees---------------------- ( ) only.

Treasury Accountant

Treasury officer

In cases where refunds of fines are permitted to be made direct from treasuries or sub-treasuries other than those at which they were credited, the entry in column 5 should include the name of the treasury or sub-treasury in which the amount was credited and column 6 should be filled up by the Treasury Officer of the district (not sub) Treasury.

For use in Accountant General's Office

Admitted

Objected

Superintendent

FORM M.T.R. 22

[See Rule 226, 229 & 310 of M.T.R]

Grant-in-aid Bill

No.

Head of Account ___________________________________

Received the sum of Rs. ( )
being the grant-in-aid for the period___________________sanctioned by _______________________
in his letter No. _________________________dated ______________________(copy enclosed).

Signature Designation

Dated __________________
Countersigned for Rs. _____________________ Signature Designation

Dated _____________________

For use in Treasury

Pay Rs. ( )

Examined Treasury Officer

Treasury Accountant

For use in Accountant
General' office

Admitted
Rs. ____________________________________Objected

Auditor Superintendent Gazetted Officer

FORM M.T.R. 23

[See Rule 228 of M.T.R]

Bill for Scholarships tenable at ……..…………..……….. College/School,………..…………during the month of …………….……… 20…………...….

Serial No.	Year of Award	Kind of scholarships or stipend holder	Name of scholarship or stipend holder	Monthly value of scholarships	No. of days for which drawn	Amount drawn	Remarks

Deduct balance undisbursed from last month

Balance due: ________________________________ (In words)

____

I hereby certify that the scholarship or stipend holders, named in this bill, have been regular in attendance, and have conformed to the rules under which their scholarships or stipends are tenable.
Certified also that the scholarships or stipends drawn on the last bill, with the exception of those refunded by deduction, have been paid to the proper person and their receipts taken in acquittance rolls kept in my office.

Received Payment

Countersigned for Rs. ____________________________

Signature ____________________________________

Designation ____________________________________

Date ____ Date ____________

Principal/Manager

College/School

For use in Treasury Office.

Pay Rs. ( )

Date _________________ Treasury Officer

Examined

Treasury Accountant

Head of Account ________________

For use in Accountant General's Office.

Admitted Rs. ______________

Objected to Rs. _______________

Reason of objection _______________

Auditor Superintendent Gazetted officer

FORM M.T.R. 24

[See Rule 191(2) of M.T.R]

Bill for pensions chargeable to………………………………. paid at the………………..Treasury from……………to………………..20………

Payment		No. of Pension Payment Order	Signature of pensioner to non-employment certificate We declare that we have not received any remuneration for serving in any capacity either in a Government establishment or on establishment paid by a Provincial Government or by a Local Fund during the period for which the amount of pensions claimed in this bill is due.	Name of Pensioner	Monthly Amount	Period of claim	Amount paid	Signature of payee with stamp if payment exceeds Rs. 20. We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted in our respective Pension Payment Orders.
Date	No.							

			*We further declare that we have accepted after obtaining/without obtaining the previous sanction of the Governor-General to such acceptance. OR We further declare that we have not accepted any commercial employment.							
					Rs.	P.		Rs.	P.	

•This declaration is required to be given by a pensioner who immediately before retirement was a member of an All-India Service or a Central Service Class I, and who, on or after the 1st January 1948, accepts any commercial employment before the expiry of two years from the date of his retirement, "Commercial employment" for this purpose means employment in any capacity, including that of an agent, under a company, firm or individual engaged in commercial business and includes also directorship of such company and a partnership of such firm. (See Article 531-B Civil Service Regulations.)

NOTE 1.-The non-employment certificate should abo be printed in the Indian language commonly used in the place.

NOTE 2.-In the case of pensioners who furnish particulars of re-employment in the certificate, the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

FORM M.T.R. 25

[See Rule 213, 244(2), 246, 247, 252 & 254 of M.T.R]

Works Bills other than gazette Works

Bill No :

TAN Number :

Challan Number :

Challan Date :

E.P. No, :

E.P. amount (in Rs) :

Head of Accounts :

E.P. valid up to :

DOD code & Office :

U.O. No :

Project Name :

Work Order Name :

Beneficiary Name	Voucher No	Reference No	Cross Amount	D e d u c t i o n s														Total deduction	Net Amount
				CGST	SGST	IGST	IT	FR	IT on FR	LC	SD	VAT	Agency charge	Monopoly on FR	INTEREST ON map	VAT on FR	Others		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

- IT: Income Tax * VAT: Value-added Tax *SGST: State Goods and Services Tax * LC: Labour Cess
- FR: Forest Royalty * SD: Security Deposit * CGST: Central Goods and Services Tax * MAP: Mobilisation Advance Payment
- IGST: Integrated Goods and Services Tax
- Others: Sale of Tender Papers, Sale of Scrape Materials, Penalty, Ferry Ghat Toll Collection, Ferry Ghat Kist Money, Irrigation Leavy Collection, Inspection Bunglow Rent

Signature of DDO :

Date :

FORM M.T.R. 26

[See Rule 213, 244(3), 246, 247, 252 & 254 of M.T.R]

Deposit Work

Bill No :
Challan Number :
E. P. No. :
Head of Accounts :
DDO code & Office :
Project Name :

Work Order No. :

TAN Number :
Challan Date :
E.P. amount (in Rs) :
E.P. Valid up to :
U.O. No :

- Amounts in Rupees

Beneficiary Name	Voucher No	Reference No	Cross Amount	D e d u c t i o n s														Total deduction	Net Amount
				CGST	SGST	IGST	IT	FR	IT on FR	LC	SD	VAT	Agency charge	Monopoly on FR	INTEREST on map	VAT on FR	Others		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

- IT: Income Tax * VAT: Value-added Tax *SGST: State Goods and Services Tax * LC: Labour Cess
- FR: Forest Royalty * SD: Security Deposit * CGST: Central Goods and Services Tax * MAP: Mobilisation Advance Payment
- IGST: Integrated Goods and Services Tax
- Others: Sale of Tender Papers, Sale of Scrape Materials, Penalty, Ferry Ghat Toll Collection, Ferry Ghat Kist Money, Irrigation Levy Collection, Inspection Bunglow Rent

Signature of DDO :

Date :

FORM M.T.R. 27

[See Rule 261, 264, 265 & 265(B) of M.T.R]

Schedule showing the Subscriptions and refund of the GPF for the following Government Servant(s)

(Head of Account- 8009-01-101-04-00)

For the month of : Year :

AG Office :

Bill Id : Scheme Code :

Name of the Office : Treasury :

Sl. No.	Account No.	Name of Govt. Servant (EIN)	Pay - DP	Subscription	Pay/DA Arr Merge	GPF Arr	Refund Amount	Cur Inst/Total Inst.	Total	Remarks
Total (in Rs.)										

Total Rupees :

(Signature of DDO)

Designation :

FORM M.T. R. 28

[See Rule 261 of M.T.R]

Schedule showing NPS deductions for the following Government Servant(s)

For the Month of :
DDO Code No. & Name :
Head of Account :
Major Head :
Minor Head :
Sub Head :

Total Rupees :

Sl. No.	PRAN No.	EIN	Name of the Government Servant	Designation	Basic Pay*+DA+DP[from December 2007]+NPA(if any)	Contribution under Tier-1 at 10% of Basic Pay:+DA+DP+NPA (if any)	Total	Remarks
			Total (in Rs)					

Signature of TO/STO/ATO

Signature of DDO :
Designation :

FORM M.T.R. 29

[See Rule 263(1) of M.T.R]

Adjustable by……………………….
Voucher No………………………….
Dated………………………………..

Bill for withdrawing Final payment
Advance
Other withdrawals
From General Provident Fund of Shri……………………………………………….. (G.O)

The establishment

Of the………………………………………….. for the month of…………………………...

Serial No.	Name of subscriber and Pay	General Provident Fund Ac-Count No.	No. and Date of sanction / Letter of Authority	Final Payment / Advance / Other withdrawals	Acquittance
	TOTAL				

Net amount required for payment (in words) Rupees……………………..

Space for classification

Pay Rs…………………………..
(Rupees……………………)

Treasury Officer.

Examined and entered.

Treasury Accountant.

Signature…………………………………..
Designation of the Drawing Officer……….
…………………………………...……
Station……………………………………
Date………………………..…

Contents received

Pay to…………………………………
Signature of the Drawing Officer…..…….

FORM M.T. R. 29-Concld.

Certificates

1. Certified that I have satisfied myself that all sums included in bill• in From T. R. 58-A drawn I month/2 months/ 3months previous to this date in favor of M/s …………………………………………………………………………Account No……..
…………………………….. with the exception of those detailed below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons, and that their acquittances have been taken and filled in my office with receipts stamp duly cancelled for every payment in excess of Rs. 20.

2. Certified that the balance at my credit/at the credit of the Subscriber on the date of the withdrawal coven the sum drawn in the bill. Certified also that the amount asked for in this bill is required to meet the yearly premium due on …………………. In respect of Policy No……………………..with the ………………………………… Co. Ltd., and that the policy in question has been assigned to the President of India and is in the Custody of the Accounts officer………………….(or the details of the policy proposed to be taken have been communicated to and accepted by the Accounts officer…………………………….. in his letter No……………………………… dated…………………….)

3. Certified also that the number of Policies financed from the General Provident Fund does not exceed four/the number of Policies financed from General Provident Fund exceeds four as these were accepted prior to 22nd.June,
195.

4. Certified that I have satisfied myself that the amount withdrawn previously on the same account has been utilized by the subscriber for the purpose for which it was intended and that the relevant premium receipt/receipts has/have been duly enfaced by me.

5. Certified that the presentation of this claim/application for withdrawal of this amount has been/was made within three months from the date of payment to the Life Insurance Corporation.

Signature ……………………

Designation …………………

•Give details here if more than one policy has to be cited.

For use in Audit Office

Admitted Rs. …………………………..
Objected Rs. …………………………...
Auditor ………………………………...

Accountant.

FORM M.T.R. 30
[See Rule 279 of M.T.R]

Deposit repayment Order and Voucher

………………………. Treasury, month of …………………………………………………….. 20 .

……………………………………………………………………………………………………..

head of Account …………………………………… Deposits. Voucher No. ... ...*Paymentys* of

List of ……………………………………………………………………………………….

Original *Number* } ……… Date of *Deposit* } ……… Name of *Deposit* } ……… Amount originally *Deposited Rupees* } ………………

In this space a translation of the receipt form into the current Indian language should be given	Received this ……… day of …………19
	The sum of Rupees …………………………….
Examined and entered	Being the amount payable ……………………..
Date …………………	on account of the deposit described above
Accountant,	Claimant's Signature
Treasury,	
Pay (Rs. ……………..) Rupees………………	Passed for payment to ………………………….
	Rs. ……….. Rupees ……………………………
	Judge, Magistrate or other Officer.
Treasury Officer,	
Date …………………..	Date ……………………………..

Form M.T.R. 31

[See Rule 287 & 288 of M.T.R]

Refund of Lapsed Deposit, Application and Voucher

To

The Accountant General*
Treasury Officer

Sir,

The following refunds of Lapsed Deposit aggregating Rupees …………………………… (in words) have been claimed by ………………………… Of whose identity and title to the money I have satisfied myself* your sanction to the refund. That the amount may be refunded.

Class of Deposits	Particulars of original deposit		Balance credited to the Government		Date of lapsed statement	Amount claimed		Remark
	Year	No.						
			Rs.	P.		Rs.	P.	

*Delete whichever not applicable.

Signature
Judge, Magistrate or other Officer

Date ………………….

Form M.T.R. 31-A
[See Rule 314 of M.T.R]

Schedule of recoveries of ____ advance for the month of ________________ 19

Name and designation	Month in which original advance was draw	Amount of original advance	Number of instalments of recovery	Amount deducted in the bill against Principal/Interest	Total recovered to end of the month	Balance outstanding	Remarks regarding transfer and leave of official, non-recovery of instalments, etc.
1	2	3	4	5	6	7	8

*Type of Advance.
** Strike out whichever is not applicable
Signature of the Head of the Office
Designation ……………

Form M.T.R. 31-B

[See Rule 314 of M.T.R]

Schedule of recoveries of Festival Advance for the Month of ……………20 .

Major head of account in which the pay and allowances of the incumbents are adjusted.

Sl. No.	No. & date of the treasury vouchers in which the advance has been drawn	Designation of the Drawing Officer by whom advance was drawn	Amount of advance	Amount recovered	Remarks
1	2	3	4	5	6

Part A : Recoveries in respect of advances drawn and disbursed by the Drawing Officer who makes the recoveries.

Part B : Recoveries in respect of advances drawn and paid by other Drawing Officers.

Total of Part A & B : Rs.

Certificate :

1. Certificate that the total of recoveries shown in Col. 5 above agrees with the amount actually recovered and shown in the body of the bill.
2. Certificate that the recoveries effected have been duly posted in the register of Advances (Form 'A').

Signature of Drawing Officer

Notes

1. That total of column 5 (Parts A & B together) should agree with the total deduction shown in the bill on account of the particular advance.
2. A separate schedule should be prepared for each bill.
3. In respect of persons transferred from one office to another, an indication regarding the office from which they are transferred and the amounts of advance outstanding against them at the time of transfer should be given in the remarks column against Part B.

Form M.T.R. 32
[See Note 2 of Rule 141(3) of M.T.R]

Register of undisbursed pay and allowances, etc.

Sl. No.	Bill No. & Date	Net amount of the bill	Date of encashment	Total amount remaining undisbursed	Particulars of the amounts shown in Col. 5			Dated initials of the G.O.	Date of Disbursement	Dated initials of the G.O.	Remarks
					Name	Amount					
1	2	3	4	5	6	7		8	9	10	11
						Rs.	P.				

Form M.T.R. 33

[See Rule 96 (1) of M.T.R]

To

The Treasury Officer …………………………..

State/Reserve Bank of India …………………..

Please Pay Bill No. …………………… dated the ………………….. for Rs. …………….. (in words) ……………………………. to ……………………………………………………… of the office of the …………………………………… whose attested specimen signature is given below.

Attested Specimen Signature ………………………….

Dated ……………………….., the

Signature of the Drawing Officer/Endorse

Received payment
Dated

(Signature of the person
receiving payment)

Form M.T.R. 34

[See Rule 126 of M.T.R]

Last Pay Certificate

Last pay certificate …………………………………………………………………………......................
of the …………………………………………………………………………………………………..................
proceeding on …………………………………………………………………………………………………….
to..

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

Particulars

Substantive pay…………………………………………………………
Officiating pay …………………………………………………………

Deduction

…………………………………………………………………………
…………………………………………………………………………
…………………………………………………………………………

3. His General Provident Fund Account No……………………….. is maintained by the Accountant General…………………………………………...

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

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

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

Period	Rate	Amount
From…………………..to………………	at Rs…………………...	a month.
From…………………..to………………	at Rs…………………...	a month.
From…………………..to………………	at Rs…………………...	a month.

7. He is entitled to draw the following:-
8. He is also entitled to joining time for ……………………… days.
9. He finances the insurance policies detailed below from the provident fund:-

Name of Insurance Company	No. of Policy	Amount of premium	Due date for the payment of premium

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

(Signature)……………………………
(Designation)…………………………

Dated .... 20 .

Note: Against Serial No. 3, the information should be incorporated by the head of the office in case of non-gazetted Government servants, and by the Treasury Officers/ Officer himself in case of gazetted officers. In addition, when a Government servant is transferred from one audit circle to another, the name of the Accounts Officer who will maintain General Provident Fund Account after transfer, should also be recorded in the case of gazetted officer by the Accountant General while countersigning the last pay certificate, and by the head of the office in the case of non-gazetted Government servants, if possible.

Form M.T.R. 34

(Reverse)

Last Pay Certificate

Details of recoveries

Nature of recovery……………………………………………………………………………………………...

Amount Rs ……………………………………………………………………………………………………...

To be recovered in……………………………………………………………………………instalment

Deductions made from the leave salary

From……………………to………………..on account…………………..Rs…………………..
From……………………to………………..on account…………………..Rs…………………..
From……………………to………………..on account…………………..Rs…………………..

Names of months	Pay	Gratuity, Fee, etc.	Funds and other Deductions	Amount of income-tax recovered	Remarks
April 20					
May 20					
June 20					
July 20					
August 20					
September 20					
October 20					
November 20					
December 20					
January 20					
February 20					
March 20					

Form M.T.R. 35

[See Rule 52-A of M.T.R]

CHEQUE ISSUE REGISTER

Name of Office :

DDO Code :

Sl. No.	**To whom issued**	**Particulars**	**Cheque No**	**Date of Issue**	**Amount in Rs.**	**Signature of issuing Authority**	**Remarks**
1	2	3	4	5	6	7	8

Form M.T.R. 36

[See Rule 52-A of M.T.R]

Register of Valuables

Name of Office :

DDO Code :

<table>
<tr><th rowspan="2">Sl. No.</th><th rowspan="2">From whom tendered</th><th rowspan="2">Purpose for valuable(s)</th><th colspan="5">Particular of valuable (s)</th><th colspan="2">Refund</th><th rowspan="2">Signature of issuing authority</th><th rowspan="2">Remarks</th></tr>
<tr><th>Type of Valuable(s)</th><th>Identification no. of Valuable (s)</th><th>Values in Rs.</th><th>Validity Date</th><th>Re-validation & date</th><th>Refund date</th><th>Authority for refund made</th></tr>
<tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr>
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