



## **P R E F A C E**

The State of Meghalaya was set up on the 21<sup>st</sup> day of January, 1972 under the provisions of the North-Eastern Areas (Re-organisation) Act, 1971 (Central Act 81 of 1971). In view of the provisions contained in Section 77 of the Act all the laws which were in force in the areas comprised in Meghalaya on the date the State of Meghalaya was created continued to be in force therein. In view of clause (g) of section 2 of the aforesaid Act, the Assam Financial Rules made under Section 151 (I) of the Government of India Act, 1935 also continued to be in force in respect of Meghalaya. The said Assam Financial Rules were also adapted by the Government of Meghalaya in exercise of powers conferred by Section 79 of the aforesaid Act *vide* Meghalaya Adaptation of Law Order (No. I), 1974.

It has been considered necessary to revise the Assam Financial Rules as adapted and amended by Meghalaya and to replace the said Rules by framing new set of Rules. Accordingly, the present Rules, namely, the Meghalaya Financial Rules, 1981 have been drafted.

Any omission or error in the Rules may be brought to the notice of the Finance (Estt.) Department of the Government of Meghalaya.

**V.RAMAKRISHNAN,**  
Financial Commissioner  
and  
Special Secretary to the Government of Meghalaya,  
Finance Department

## MEGHALAYA FINANCIAL RULES

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# **GOVERNMENT OF MEGHALAYA**

## **FINANCE DEPARTMENT**

Shillong, the 3<sup>rd</sup> July 1981

**No.FEG.5/74.** - In the exercise of the powers conferred by clause (3) of Article 166 and clause (2) of Article 283 of the Constitution and of all other powers enabling him in this behalf, and in supersession of rules and orders relating to the matters covered by these rules, the Governor of Meghalaya is pleased to make the following rules, namely:-

1. **Short title and commencement** – (1) These rules may be called the Meghalaya Financial Rules, 1981.

(2) They shall come into force with effect from the date of publication.

### **PART I - GENERAL**

#### **CHAPTER – I**

##### **INTRODUCTION**

2. Article 283 (2) of the Constitution of India empowers the Governor of a State to make rules regulating the custody of the Consolidated Fund and the Contingency Fund of a State and the procedure for payment of moneys into and withdrawal of moneys from such funds. It further empowers the Governor to make similar rules for the custody of public moneys other than those credited to the above funds, as well as for their payment into and withdrawal from the public account of the State. The rules and procedure relating to the payment of money into and withdrawal of funds from the Public Account including the Consolidated Funds of the State have been separately prescribed under the Meghalaya Treasury Rules. These rules, therefore, are primarily intended to regulate the matters pertaining to the treatment of moneys before their receipt into, or after their withdrawal from, the Treasury or the Bank, and those relating to the control over receipt and the disbursement of moneys and their safe custody in offices other than Treasuries. Thus, it is obvious that these rules are inseparable from the Meghalaya Treasury Rules, and for this reason, relevant provisions of these rules have been incorporated in the Treasury Rules.

The term “Financial Rules” also includes the rules regulating the contingent expenditure of various departments and those relating to the preparation of budget and revised estimates and the departmental control of receipts and expenditure, but these rules are included in separate volumes entitled “Contingency Manual” and “Budget Manual” respectively.

3. The rules and orders contained in this volume are sufficiently general in character except where they are indicated as applicable to particular departments. Matters relating to departmental instructions will be regulated by codes of departmental rules.

4. The functions of the Union and State Government and of the Reserve Bank of India in respect of the procedure to be followed at Government Treasuries in connection with the movement of funds, the custody and remittance of treasure and the supply of currency to the public are explained below:-

The functions of prescribing the procedure to be followed at Treasuries and Sub-Treasuries under the administrative control in respect of the custody of treasure, the receipt and disbursement of moneys held in the treasury balance, the security of strong rooms, etc., devolve on the State Government.

The State Government will also prescribe, in consultation with the Reserve Bank of India, the Treasury procedure governing the maintenance of currency chest accounts, the submission of the connected returns to the Reserve Bank and all matters connected with resource and remittance of funds. The Reserve Bank will issue necessary orders and directions to the branches of the State Bank of India conducting Treasury business as its Agents.

The Union Government will be the authority to issue instructions regarding Treasury procedure in respect of Treasuries under its administrative control.

The Union Government will deal with all matters relating to coinage, such as the statutory rules under the Indian Coinage Act, withdrawal of coins from circulation, etc.

5. Under Article 150 of the Constitution of India, the accounts of the Union and the States shall be kept in such form as the Comptroller and Auditor-General of India may, with the approval of the President, prescribe. For this purpose, the rules prescribed by the Comptroller and Auditor-General of India are embodied in a comprehensive compilation issued by him and called the 'Account Code'. The relevant extract of the Constitution and orders issued thereunder are given in Appendix I.

6. These rules are intended to be applicable to State transaction only, but where they indicate specifically that they relate to any Union subjects with which the State Government deal as Agent of the Union Government, they should be regarded as the rules of that Government.

7. If any question arises relating to the interpretation of any of these rules, it shall be referred to the Finance Department whose decision thereon shall be final.

## **CHAPTER II**

### *DEFINITIONS*

8. Unless there is anything repugnant in the subject or context, the terms defined in this chapter are used in these rules in the sense herein explained.

9. **Accountant General** means the Accountant General, Meghalaya.

10. **Constitution** means the Constitution of India.

11. **Administrative Approval** means the formal acceptance by the department concerned, of the proposal for an original work (other than a petty work

costing Rs.7.500 or under) to be undertaken for the department either by the Public Works Department or by any other department of Government to which the work may have been assigned by the Governor Taken with the provisions of funds in the budget, it operates as a Financial sanction to the work.

12. **Agency Transactions** is the term employed to denote those transactions in which the Government of Meghalaya acts as the Agent of the Government of India under Article 258 of the Constitution of India.

13. **Advance payment** means a payment made on a running account to a contractor for work done by him but not measured.

14. **Assets.-** In the accounts of works this term indicates all outstanding or anticipated credits, which have to be taken in reduction of final charges. Example: Recoveries of advances or recoverable payments, and sale-proceeds or transfer value of surplus materials.

15. The term 'Bank' means the Reserve Bank of India or any office or agency of the Reserve Bank of India and includes any branch of the State Bank of India acting as the Agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India act, 1934 (Act II of 1934).

16. **Book Transfer.-** This term is applied to the process whereby financial transactions which do not involve the giving or receiving of Cash, or of Stock materials, are brought to account. Such transactions may either affect the books of a single accounting officer, or they may involve operation on the books of more than one accounting officer whose accounts are ultimately incorporated in the accounts of Government. They usually represent liabilities and assets of Government brought to account either by way of settlement or otherwise, but they may also represent corrections and amendments made in Cash, Stock, or Book Transfer transactions previously taken to account.

17. **Commercial Department.-** Commercial Department means a department declared as such by the State Government in consultation with the Accountant General and in accordance with the principles laid down by the Comptroller and Auditor- General of India (*vide* Appendix 5).

18. **Completion and Completed.-** "Completion of work" may be understood to include "abandonment of a work" and "completed" to include "abandoned".

19. **Contingencies (Works).-** When used in respect of the accounts of works, this term indicates the incidental expenses of a miscellaneous character which cannot appropriately be classified under any distinct sub-head or sub-work, yet pertain to the work as a whole.

20. **Contract and Contractor.-** The term Contract means any kind of undertaking, written or verbal, express or implied, by a person, not being a Government servant, or by a syndicate or firm, for the construction, maintenance or repairs of one or more works, for the supply of materials, or for the performance of any service in connection with the execution of works or the supply of materials.

The term "Contractor" means a person, syndicate or firm that has made such an undertaking, but often its use is restricted to contractors for the execution of works or for services in connection therewith.

21. **Deposit Works.-** This term is applied to works of construction or repair by the Public Works Department the cost of which is met, not out of Government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Divisional Officer of the Public Works Department or Public Health Engineering Department. Works executed for municipalities or any other public bodies fall under this category when the cost is chargeable either to cash deposits made for the purpose, or to either credit balances at Treasuries.

22. **Direct charges and Direct outlay.-** These expressions are applied to those charges pertaining to a work, project or job, which are directly incurred for its execution and are included in the regular accounts of it. (Cf. "Indirect charges" and "Indirect outlay" in rule 29 below).

23. **Direction Officer.-** This term indicates the office of any Administrative Officer who has one or more Public Works Divisional Officers working under his orders and is not himself entrusted with the execution of works or with the receipt and disbursement of public money, e.g., a Chief or a Superintending Engineer, or a Superintendent of Works, but, if such an officer is also entrusted at any time with the receipt and disbursement of public money, he is treated as a Divisional Officer even though some part of his emoluments may be treated as Direction charges.

24. **Direct Receipts.-** These receipts relate to items of revenue receipts which are realized in connection with a work or project either by officers of the Public Works Department or other departments and are directly brought to account as appertaining to the work or project.

(Cf. "Indirect Receipts" in Rule 31 below).

25. **Final Payment.-** Means the last payment on a running account made to contractor on the completion or determination of his contract and in full settlement of the account.

26. **Government or State Government.-** Means the Governor exercising the executive power of the State of Meghalaya in accordance with the Constitution of India, except in so far as the Governor is by or under the Constitution of India required to act in his discretion.

27. **Head of a Department.-** Means an authority declared as such in the Meghalaya Subsidiary Rules framed under the Fundamental Rights.

28. **Head of an office.-** Is a Government servant recognised as such by the Government or the Head of a Department under whom he may be employed.

29. **Indirect charges and Indirect outlay.-** These expressions are applied to those charges, and capital outlay, respectively, which pertain, or are incidental

to a work, project work shop or job manufacture job, but which are not incurred directly and solely in connection therewith and thus cannot be directly taken into such detailed accounts of it is as are incorporated in the regular accounts of the expenditure of the Public Works Department or any other department authorised to undertake such work.

30. **Intermediate Payment.-** Is a term applied to a disbursement of any kind on a running account, not being the final payment.

31. **Indirect Receipts.-** Means receipts which pertain, or are incidental, to a scheme or work, but cannot be directly taken into such detailed accounts of it as are incorporated in the regular accounts of the receipts of the Public Works Department or any other department authorised to undertake such work.

32. **Issue Rate.-** This term denotes the cost per unit fixed, in respect of an article borne on the stocks of the Public Works Department or any other department authorised to maintain a stock, at a valuation, for the purpose of calculating the amount creditable to the sub-head concerned (i.e., the sub-head under which the article is classified) of the stock account by charge to the account by charge to the account or service concerned, when any quantity of that article is issued from stock. This is distinct from the storage charges mentioned in Rule 46.

33. **Labour.-** When a separate materials account is kept for one or more sub-heads of any estimate and the term "Labour" is used in connection with such an account, it denotes all charges pertaining to each of those sub-heads, other than (1) the cost of materials issued direct and (2) carriage and incidental charges in connection with the materials.

34. **Liabilities.-** When used in respect of works, this term includes all anticipated charges which are final charges, but have not been paid, regardless or whether or not they have fallen due for payment, or having fallen due, have or have not been placed to the credit of the persons concerned.

35. **Major Estimate.-** Is a term applied to the estimate for a work, when the sanctioned amount of the expenditure exceeds Rs.20,000. This term is also applied, for the sake of convenience, to the work itself.

36. **Market Rate.-** This term when used in respect of an article borne on the stock accounts indicates the cost per unit at which the article, or an article of similar description, can be procured, at a given time at the stores godown, form the open market suitable to the division for obtaining a supply thereof.

37. **Minor Estimate.-** Is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure does not exceed Rs. 20,000. This term is also applied, for the sake of convenience, to the work itself.

38. **On Account Payment or Payment on Account.-** Means a payment, other than an advance payment, made, on a running account, to a contractor in respect of work done or supplies made by him and duly measured. Such a payment may or may not be for the full value of work or supplies; if it is an intermediate

payment, it is subject to the final settlement of the running account on the completion of the contract for the work or supplies.

39. **Operation.-** When used in respect of manufacture and workshop transactions, this term indicates the charges incurred on the manufacture operations connected with specific jobs.

40. **Outturn.-** When used in respect of manufacture and workshop transactions, this term denotes the value of the finished products (or of the work done, in cases in which the articles wrought are not supplied departmentally) of manufacture operations connected with specific jobs.

41. **Rate.-** In estimates of cost, contracts, contractors' bills and vouchers generally, rate means the considerations allowed for each unit of works, supply or other service. Except in the case of lump sum contracts, every bill or other demand for payment should, as far as possible, set forth the unit rate at which payment is to be made.

42. **Rate of Cost and Inclusive Rate of Cost.-** Rate of Cost means generally the total cost of work or supply divided by its quantity. It represents the recorded cost per unit, as arrived at by dividing the up-to-date final charge on a sub-head, by the up-to-date progress thereof. Inclusive Rate of Cost means the rate of cost of the entire work relating to a sub-head, including the cost of materials if recorded separately in the accounts.

43. **Recoverable Payment.-** Means a payment to or on behalf of a contractor which does not represent value creditable or payable to him for work done or supplies made by him, and has therefore to be made good to Government by an equivalent cash recovery or short payment of dues.

44. **Running Account.-** Is a term applied to the account with a contractor when payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on the completion or determination of his contract.

45. **Secured Advance.-** Is a term applied specifically to an advance made, on the security of materials brought to site of work, to a contractor whose contract is for the completed items of work.

46. **Storage Rate and Storage Charges.-** The expressions denote respectively, the centage rate fixed for and charges levied on all issues of stock to cover such actual expenditure as is incurred, after the acquisition of the stores, on work-charged establishment employed on handling and keeping initial accounts the custody of stock and the maintenance of the store, godown or yards, etc.

47. **Sub-work.-** In the case of a large work consisting of several buildings or smaller works, or groups thereof, the term sub-work is often applied to a distinct unit of the same if that unit is sufficiently large or important to be kept distinct for the purposes of accounts. For examples, the outer wall, the solitary cells, the cook-houses, the jailor's quarters, etc., in the case of a large central jail may individually

be treated as a sub-work. In the case of Irrigation, Navigation, Embankment, Drainage and Water Storage Projects, the Head Works, Main line, each branch of a canal, each group of distributors relating to each branch of a canal, each group of distributors relating to each branch separately, the drainage and protective works, the water course schemes, and Special Tools and Plant, all form separate sub-works.

48. **Supervision charges.-** This term is ordinarily applied to the charges which are levied, in addition to book value and storage charges in respect of stock materials sold or transferred, and are intended to cover such items of the expenditure incurred on the stores as do not enter their book value, and are not included in the storage charges.

49. **Suspense Accounts.-** This term is applied primarily to certain heads of accounts, falling under the minor head "Suspense" of a major head of expenditure, which are reserved for the temporary passage of such transactions as must at once be taken to the account of the sanction or grant concerned, but cannot be cleared finally either because the relevant payment, recovery, or adjustment is awaited, or because the relevant payment, recovery, or adjustment is awaited, or because it is necessary to keep an effective watch over the values of any stock materials, until their final disposal. The charges under suspense account are taken in enhancement of the charges under the major head of expenditure concerned, and receipts in reduction thereof.

50. **Technical Sanction.-** This name is given to the order of component authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the Public Works or any other department of Government. Ordinarily such sanction can only be accorded by Government in the Public Works Department or by such authorities of that or any other Department to whom the power has been delegated by Government.

51. **Treasury.-** Means any Treasury of the State and includes a Sub-Treasury.

52. **Value.-** This term when used in connection with the sale of stock materials (*vide* Rule 205) or other issue to works, includes storage charges.

53. **Work.-** The term 'work' when by itself, is used in a comprehensive sense, and applies not only to works of construction or repair, but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant, the supply or manufacture of other stores, or the operations of a workshop.

54. **Works expenditure and Works outlay.-** These terms are used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repair and maintenance of works. The charges falling under these categories may be net when, under rule, any receipts are taken in reduction of the charges, but they do not include the cost of the

general services. Tools and Plant and Establishment or any charges not taken to final heads of account but kept under one of the suspense accounts.

### CHAPTER III

## **GENERAL PRINCIPLES AND RULES**

### **RECEIPT OF MONEY**

55. Money tendered as dues of the Government or for deposit in the custody of the Government shall not pass through the hands of a departmental officer unnecessarily. Direct payment into the Treasury or into the Bank by the person who tenders such money shall be insisted on, and direct payments arranged whenever this is practicable.

56. Money received as dues of Government or for deposit in the custody of the Government should be credited into the Consolidated Fund or the Public Account in accordance with the Treasury Rules.

57. If a Government officer receives in his official capacity money which are not Government dues or the deposit of which in the custody of Government has not been authorised by Government, he must open an account with a bank for their deposit. Such accounts may be opened without special sanction with a branch of the State Bank of India or with a Post Office Savings Bank. The prior approval of Government is required to their deposit in any other bank. The Government officer receiving such money is personally responsible for seeing that they are disbursed in strict conformity with the rules, regulations or orders governing the fund to which the money appertain, that a precise record of all the transactions is kept in a form complying with the regulations of the fund concerned and that the accounts are subjected to proper audit checks.

58. (1) A Government officer receiving money on behalf of Government must give the payer a receipt in T.R. Form No.4. The receipt shall be signed by a duly authorised officer who shall satisfy himself at the time of signing the receipt that the amount has been properly entered in the Cash Book.

(2) All receipts must be written in figures and words.

(3) The duplicate copy of the receipt should be prepared with a double-faced carbon paper so as to leave the impression on the reverse of the original copy which should be retained as record, the duplicate being handed over to the person paying in the revenue whose signature or thumb impression should also be obtained on the receipts. Reference to the order or demand/bill No. and date and seal or any other relevant register should be indicated in the receipt.

59. Receipts of the Public Works Department in F.R. Form No.1 can be issued only by Divisional Officers, Sub-divisional Officers and other Government servants specially authorised by Government. Receipt books should be obtained from the Head Treasury of the district within which their respective headquarters are situated, and the books should be carefully examined to see that the forms

contained in each are complete, and a certificate of up recorded on the fly-leaf. Counterfoils of used up receipt books should be returned promptly to the Divisional Office for record.

**Note 1:-** Special Officers viz., Chief and Superintending Engineers, and other special officers not being Divisional Officers, and their subordinate officers are not to realize any departmental receipt.

**Note 2:-** The Divisional Accountant or Sub-divisional Head Assistant may when authorised to do so by the Divisional or the Sub-divisional Officer, with the previous permission of the Government in the Finance Department, may receive money at headquarters when the latter is away from his headquarters and when the amount receivable in each case does not exceed Rs. 50. In such cases the responsibility will, however, remain with the Divisional or Sub-Divisional Officer. The Divisional or, Sub-divisional Officer should on his return to headquarters, verify and initial the counterfoils of all receipts granted by the Divisional Accountant or the Sub-divisional Head Assistant after comparison with the entries in the cash book.

The receipt books should not be in the custody of a Divisional Accountant or Sub-divisional Head Assistant beyond the periods necessary and should be kept in the personal custody of the officer when he is at headquarters.

When the money receivable exceeds Rs. 50 the remitter should, in each case, be called upon to pay the amount direct into the Treasury and send a duplicate receipted challan to the Divisional or Sub-divisional Officer.

60. In the case of non-Public Works department (including the Forest Department) the receipt books should serially numbered, a register of receipt books should be maintained and a certificate of count should be recorded on the fly-leaf. They should be kept in the personal custody of the head of the office or of a responsible officer authorised by him in writing. There should be one receipt book only in use at a time and no new receipt book should be issued unless the counterfoils of the previous book are returned for record; this may, however, be relaxed at the discretion and on the responsibility of the head of the office, e.g., in cases where it may be found convenient to issue more than one book at a time for facility of collection or where owing to a distance between the issuing and the receiving officer it may be necessary to issue a receipt book in advance before the counterfoils of the previous one are received.

61. Departmental receipts may ordinarily be realized in legal tender coin or currency and bank notes only. Government currency and bank notes of all denominations are now universal legal tender and are received by all Government officers in payment of Government dues or in settlement of other transactions. But in the following cases cheques payable on demand including crossed cheques, Government and bank drafts may be accepted.

62. (1) (a) At places where the cash business of the Treasury is conducted by the Bank, cheques on local banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government, if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transaction has been permitted by the Government. Until however, a cheque has been cleared, the Government cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection

charges of the Bank, if any, will be recovered by or under instructions of the Bank from the party presenting the cheque.

The preliminary acknowledgement of the receipt of the cheque will be in the form below:-

“Received Cheque No.....Dt.....for Rupees.....  
.....drawn on..... Bank on account  
of..... as per challan  
No.....”.

**Note.-** The Reserve Bank and the State Bank of India reserve to themselves the right to refuse to accept cheques collection of which, in their opinion, cannot reasonably be undertaken and which they would not accept on behalf of their own constitution.

(b) In the event of a 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, but the Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

(c) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payment in this manner without risk must take suitable precautions to ensure that his or her 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 are liable to be refused at the discretion of the officer to whom they are tendered and those received later may not be accepted.

**Note.-** Demand Drafts shall not be distinguished from cheques for the purpose of these rules, and, provided that the draft is honoured on presentation, payment shall be deemed to have been made subject to the provisions of Rule 80.

Treasuries, the business of which is not conducted by the Bank may also be specially authorised by Government to accept such crossed cheque, if they are not situated far from the Bank.

(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.

**Note.-** The term ‘Local Banks’ as used in this rule means banks (including the Reserve Bank and the State Bank of India), located in the station in which a Bank Treasury is situated.

### **CUSTODY OF GOVERNMENT MONEY**

63. Government money in the custody of a department shall be kept in strong treasure chests and secured by two locks of different patterns. In the absence of any precise orders from Government, the officer-in-charge of the chests shall make such arrangements for the custody of the key and the proper disbursement of all money as he considers requisite. All the keys of the same lock must, except where the procedure prescribed in the note to this rule is adopted, be kept in the same person’s custody, and, as a general rule, the keys of one lock shall be kept person’s custody when practicable. The chest shall never be opened

without both custodians being present. The non-commissioned officer of the guard, when such security arrangement exists, shall always be present when a treasure chest is opened and until it is again locked. Whenever a cashier is attached to an office, the keys of one of the locks of the treasure chest will necessarily remain in his possession.

**Note.-** If considered desirable, the duplicate keys of cash chest may be placed under the seal of the officer-in-charge, in the custody of the Treasury Officer. In the event of this practice being adopted, duplicate key register should be maintained and once a year, in the month of April, the keys should be sent for, examined and returned under fresh seal, a note being made in the register that they have been found correct.

64. The officer-in-charge of the chest shall count the cash in the hands of each cashier at least once a month or, in the case of outstations he or any other Gazetted Officer named by him should count it whenever he may visit them, and will record a note in the cash book showing the date of examination and the amount (in words) found.

65. The counting should be made on last working day of each month immediately after closing the cash account of the month but where this is not possible, the cash balance may be counted on the first working day of the following month before any cash transaction is made on that date.

**Note.-** A Divisional Forest Officer need not specially return to headquarters during the touring season in order that the monthly verification of the cash may be made on the last working day of one month or on the first working day of the next. The Divisional Forest Officer should however undertake physical verification of cash immediately after his return to headquarters from tour.

### **DEPOSIT OF CASH CHESTS AND VALUABLES IN THE TREASURY.**

66. (a) Cash chests or sealed bags belonging to other departments may be lodged in the Treasury for safe custody where necessary. When so lodged, they should be presented with a slip or memorandum stating the contents, and a receipt should be obtained from the Treasury Officer for the cash chests or sealed bags said to contain the amount specified in the slips. The keys of the chests or sealed bags said to contain the amount specified in the slips. The keys of the chests or of the treasure boxes in which the sealed bags are kept in the Treasury, should be kept by the depositing officer and he will be entirely responsible for the contents of cash chests, or sealed bags so deposited.

**Note 1.-** The following are received in the Treasury for safe custody:-

Undisbursed pay of the past month of the Police Department and money in the hands of the Police for purposes of investigation.

Cash in sealed bags that may be in the hands of Munsiffs, when availing themselves of the annual vacation.

Funds and papers of Co-operative Societies. This concession may be allowed in all cases in which the Government is satisfied that the society could not otherwise, except at unreasonable cost, arrange for the custody of its funds or papers.

(i) Cash chests of other Government Departments on the authority of the District Officer, subject to the condition that the Accountant General will bring to the notice of Government any case in which the permission appears to have been improperly granted.

(ii) Cash chests of all departments, excepting the Police when Lodged in the Treasury or Sub-Treasury for safe custody may be kept in the single lock room where single lock rooms exists, if difficulty experienced in transaction business by keeping there in the strong room under double lock.

(iii) The cash chests of the Police Department will be in-charge of the Head Assistant who functions as Cashier or Accountant. No deviation from this rule may be made without the sanction of the Inspector General of Police. It should be permanently fixed in the ground or place in the position of security, if possible, under the protection of the Treasury guard.

(iv) The Postal Department may be allowed, as a special case, to keep the cash of the Post Office inside the strong room, during **Durga Puja** and **Christmas Holidays**.

(v) The Shillong Municipal Board is permitted to keep a sealed box containing the fidelity and security bonds of its employees in the single lock room of the Shillong Treasury, on the condition that the Board remains responsible for the contents.

(vi) The Garo Hills District Council has been permitted to deposit their cash chest in the single lock room of the Tura Treasury.

(vii) The Garo Hills District Council has been permitted to lodge its post office cash certificates in the Tura Treasury, as valuable, for safe custody on condition that they are kept in a sealed box.

(viii) The question papers for the examinations held by the Universities or Boards may be kept in the local Treasury strong rooms, whenever the Officer-in-charge of an examination centre considers such a measure to be desirable.

(ix) During the collection season mauzadars arriving late in the day may deposit in the Treasury for one night a bag or bags distinctly sealed as 'valuable' containing Government revenue collected.

(x) The Deputy Commissioners are permitted to deposit in the local Treasury their locked steel boxes containing confidential and secret papers.

(xi) Money received by the Treasurer of any Treasury on non Treasury days may be kept in the single lock chest of the Treasury, the key remaining with the Treasury Officer.

(xii) The Examiner of Local Accounts, Meghalaya is permitted to keep the records seized in connection with defalcations on mis-appropriation of various institutions in sealed covers in the Treasuries.

**Note 2.-** In the case of departments which have been authorised to lodge cash chests in the Treasury for safe custody, the key or keys of the chest should not be kept by any of the Treasury officials. This rule does not prohibit the deposit in the Treasury of duplicate keys of such safes in sealed covers.

**Note 3.-** The Bank is authorised to deposit in Government Treasuries the Cash Chests may lodge the Saving Bank Pass Books in the Treasury in sealed packets as is done in the case of other valuables.

**Note 4.-** Deputy Commissioners and Sub-divisional Officers who have no Cash Chests may lodge the Saving Bank Pass Books in the Treasury in sealed packets as is done in the case of other valuables.

(b) Bullion, jewellery and other valuables coming into the hands of a Government servant in his official capacity may be deposited into the Treasury for safe custody. Title deeds and other valuables belonging to a Ward's Estate should be lodged in the Treasury unless otherwise ordered by the Commissioner by the Commissioner. Safes containing valuable documents of the Registration Department may also be lodged in Treasury with the Deputy Commissioner's permission.

The following rules are prescribed for dealing with valuables so deposited:-

- (i) When it is directed that bullion, jewellery or other valuables or any intestate property not being current money received by a Government servant in his official capacity, should be placed in the Treasury for safe custody, the property should be made up in a sealed packet, which should be presented at the treasury with a memorandum from the Government servant sending it, giving a list of the property contained in the packet and a statement of its actual or estimated value.

(ii) The Treasury Officer, after satisfying himself that the seal is intact, will record receipt of the packet in a register in Treasury Rules Form No. 3 which may be kept in manuscript.

(iii) After noting on the packet the number assigned to it according to the entry in the register, the Treasury Officer will endorse a receipt in the following form on the back of the memorandum of contents giving it the number assigned to the packet and will return the memorandum to the Government servant presenting the packets:-

“Received a sealed packet said to contain property detailed on the reverse”.

S/d. /-A.B.

S/d /- A.B.

(iv) The packet will then be kept in the same way as cash, and should not be returned without written order from the Government servant from whom it was received, who should also be required to surrender the original memorandum of contents receipted by the Treasury Officer.

(c) No mortgage or security bonds will be received in the Treasury for safe custody. Mortgage bonds for house-building advances should be kept by District Registrars in their safes, and other security bonds should be kept in the custody of Inspector of Registration. All valuable documents executed on behalf of Government, such as title deeds, conveyance and other similar documents, for safe custody. Savings Bank Pass Books for security deposits of Police Officers should be kept in the cash chest in the offices of the Superintendent of Police.

(d) Security bonds, lands and ferry leases and other documents of this nature concerning the Public Works Department or Inland Water Transport Department (except mortgage bonds for houses building advances which should be kept with the District Registrar), should be kept in the custody of the Divisional Officer concerned.

(e) Rules for the receipt, custody and delivery by Government Treasuries of sealed packets containing duplicate keys of strong rooms and chests of Treasuries the business of which is conducted by the Bank, are indicated in Appendix 2.

## **PAYMENTS**

### **DRAWING OF MONEY FROM THE TREASURY**

67. Detailed rules for the preparation of bills in which the different classes are drawn, and as to the method of obtaining money from the Treasury whether by bills or by cheques for subsequent disbursements are laid down in Subsidiary Orders framed under the Meghalaya Treasury Rule 16.

68. Primarily the Divisional Officer is the responsible disbursing officer of Public Works Division, but subject to such general or specific instruction as may be issued by the Government in the P.W.D. in consultation with the Accountant General from time to time, the Divisional Officer may authorise a Sub-Divisional Officer to make payment chargeable against the general sanction of competent authority to expenditure on works. With a view to enable the Divisional Officer to set a monthly limit on the drawings of any of his Sub-Divisional Officer he may require the submission by a convenient date of an estimate of the probable requirements of each such Sub-Divisional Officer in a suitable form.

### **CHEQUES**

69. The following rules relate to payments by cheques:-

- (a) Disbursing Officers authorised to draw cheques whether on Treasuries or Sub-Treasuries or on the Bank should obtain their cheque books direct from the Treasury Officer in-charge of the District Treasury concerned, by sending duly signed, the printed requisition from which is inserted in each book towards the end. Not more than one book should be obtained on a single requisition. The cheque book should, on receipt, be carefully examined to see that the number of forms contained in each book is intact and a certificate of count should be recorded on the fly-leaf.
- (b) Cheque books obtained from a particular Treasury shall not be drawn on other Treasuries or on Sub-Treasuries of other Districts.
- (c) Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheque forms made over to the relieving officer.
- (d) No advice of the issue of any cheque need be sent to the Treasury. As a general rule cheques should not be issue for a sum less than Rs. 10 unless this is permissible under the provisions of any law or rule having the force of law.

A cheque remains current for three months only counting from the date of issue.

**Note 1.-** A cheque may be issued for a sum less than ₹.10 by Forest and Public Works Disbursers for payment into the Treasury by book transfer of recoveries made from the pay of Government servants of the Forest Department and members of the Work-charged establishment of the Public Works Department, when the recoveries are creditable to the Central Government.

**Note 2.-** A cheque may be issued for a sum less than ₹.10 in recoupment, on the last working day of he month, of the permanent advance hold by the Chairman of a Town Committee.

- (e) When an officer is authorised to draw cheques on Sub-Treasuries, he shall give notice to the Treasury Officer from time to time, of the probable amount of his drawings on each Sub-Treasury in order that funds may be provided as far as possible. Cheques drawn on Sub-Treasuries should be distinguished by different numbers and letters from those drawn against the District Treasury.

- (f) In cases of departments, like the Forest Department and the Public Works Department where funds are issued from the Treasury on cheques, the departmental officers should see that the drawings are regulated by budget grants and appropriations.

70. For petty disbursement of the Forest and the Public Works Departments lump sums may be drawn from the Treasury by cheques. Only the minimum cash required should be drawn, and if it is found at any time that the balance in hand is larger than is required, the surplus should be refunded into the nearest Treasury.

71. If a limit has been set by a Public Works Divisional Officer on the drawing of a Sub-Divisional Officer or any Treasury the limit so prescribed should be entered on the reverse of the counterfoil of the cheque book for that Treasury before any cheques are drawn during that month and the Sub-Divisional Officer should watch that the limit is not exceeded, by deducting from it, the amount of each cheque as it is drawn. The undrawn balance at the close of the month should be carried forward to the next month.

72. In the absence of a monthly limit on the drawings, the drawing officer should record on the reverse of the counterfoil of each cheque the amount of the next cheque drawn and of the total of drawing during the month, and carry forward their total to the next counterfoil. This will enable him, from time to time, to exercise an independent check on the postings of his cash book.

73. If the currency of a Public Works cheque should expire owing to its not being presented at the Treasury for payment within three months from the date of its issue, it may be received back by the drawer for destruction and issue of a new cheque in lieu of it. The fact of the destruction and the number and date of the new cheque should be recorded on the counterfoil of the old cheque, and the number and date of the old cheque destroyed entered on the counterfoil of the new one.

74. When a cheque is cancelled, the cancellation should be recorded on the counterfoil, and the cheque, if in the drawer's possession, should be destroyed. If the cheque is not in the drawer's possession he should stop payment at the Treasury, and on ascertaining that payment has been stopped, in the manner as prescribed in rule 78 below, he should write back the entry in the cash book. A cheque remaining unpaid from any cause for twelve months from the date of its issue should be cancelled and its amount written back in a similar manner.

75. As a rule, no cheque should be drawn until it is intended to be paid away, and cheques drawn in favour of contractors and others should be made over to them by the disbursing officer direct; but the disbursing officer may be assisted in making disbursement by a cashier appointed for the purpose. The occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the disbursing officer. In such cases the subordinate should make no entry in any accounts which he keeps, as a payment made by cheque should appear in the cash account of the disbursing officer who draws the cheque, and the subordinate's record will be in his correspondence.

**Note 1.-** The Head Assistants of a Divisional Office or the senior most assistant of Sub-divisional Office, when the Divisional or the Sub-Divisional Officer is absent from headquarters on tour, may act as 'cashier' for the purpose of this rule.

76. No cheques should be drawn for deposition them in the cash chest at the close of the year only for the purpose of showing the full amount of grant as utilised.

77. Counterfoils of used up cheque books should be returned promptly by the Sub-divisional Officer to the Divisional Officer for record.

78. If a Disbursing Officer is informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the prescribed form. If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate taking care to note the stoppage of the cheque, and for this purpose the particulars of the stopped cheques will be hung up before the assistant concerned for reference. If the original cheque is presented afterwards, the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it 'Payment stopped'. The disbursing officer will enter in his account the original cheque as cancelled and may issue another.

**Note 1. -** "Certified that cheque No.....date..... for ₹ .....reported by the disbursing officer to have been drawn by him on the treasury in favour of .....has been paid and will not be paid if presented hereafter".

#### **TREASURY**

The

19

Treasury Officer

**Note 2.-** When a Drawing Officer has been authorised to draw cheque direct from the Bank without intervention of the Treasury, such intimation will be sent direct to the Bank and a certificate obtained accordingly.

#### **LOSS OF CHEQUE FORMS**

79. Loss of cheque forms should be notified only the Treasury at which the disbursing officer has a drawing account. The drawing officer, before bringing into use any cheque book from which a form has been lost, should intimate the loss to the Treasury Officer or the Bank on which it is proposed to draw.

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

- (a) If the cheque is handed over to the payee, or his authorised messenger, on the date it is so handed over, or
- (b) If it is posted to the payee, on the date when the cover containing it is put into the post.

**Note.-** Cheques marked as not payable before a certain date should not be charged to the accounts until the date on which they become payable.

The rule applies **mutatis mutandis** to a cheque or a Bank draft in payment of Government dues or in settlement of other transactions received and accepted in accordance with the provisions of rule 62.

**CANCELLED LOST AND LAPSED CHEQUES  
OF THE FOREST DEPARTMENT**

81. If a cheque which has been drawn and entered in the cash book has to be cancelled subsequently, the amount of it should be charged on the creditor side as a 'Cancelled Cheque' the cancelled cheque being treated as the voucher. Simultaneously an entry should be made on the debtor side, as indicated below:-

- (a) If the cancelled cheque is immediately replaced by a fresh cheque, the fresh cheque should be shown as a 'Forest Remittance' the number and date of the cheque in lieu of which it is drawn being quoted in the entry.
- (b) If the cancelled cheque is not replaced immediately, the expenditure in payment of which it was drawn has to be written back. An entry of the cancelled cheque should, therefore, be made on the debtor side as for a cash recovery of a service payment.

There will be thus be no fresh charge against the head of service originally debited, even if the cancelled cheque is renewed.

82. A lost cheque should be treated in the accounts of the Department in all respects like a cancelled cheque (rule 81), the Treasury certificate of non-payment (rule 78) being regarded as the voucher in support of the entry of cancellation on the creditor side of the cash account.

82A. The provisions of rules 69 To 82 will also apply to cheques drawn on the Bank.

**VOUCHERS FOR DEPARTMENTAL PAYMENTS**

83. (1) As a general rule, a Government officer entrusted with the payment of money shall obtain for every payment, including repayment of money previously lodged with Government for whatever purpose, a voucher setting forth full and clear particulars of the claim. As far as possible, the particular form of voucher applicable to case should be used. Suppliers of stores and others should be encouraged to submit their bills and claims in proper departmental forms. But bills not prepared in such forms shall not be rejected if they set forth the necessary details of the claims. In such cases, the additional particulars required shall be added by the Disbursing Officer. Except as provided in S.O. 168 (e) of the Meghalaya Treasury Rules every voucher must also 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. This acknowledgement shall always be taken at the time of the payment.

(2) When it is not possible to support a payment by a voucher, a certificate of payment signed by the Disbursing Officer, and endorsed if necessary, by his superior officer, should always be placed on record. Particulars of the claim should invariably be set forth.

**Note 1.-** If a Disbursing Officer anticipates any difficulties in obtaining from the person to whom money is due a receipt in the proper form, it is open to him to decline to hand him the cheque or cash, or to make a remittance to him, as the case may be, until the acknowledgements of the payment, with all necessary particulars,

has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance. In case of remittance by Postal Money Order, the purpose of the remittance should be briefly stated in the acknowledgement portion thereto.

**Note 2.-** In the case of the articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the items paid for may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the post office and this will also cover charges for the Postal commission.

**Note 3.-** A certified copy marked 'Duplicate' of a receipted voucher may be retained by the Disbursing Officer should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give of his duplicate acknowledgement of the payment.

**Note 4.-** As it has been ruled by the Calcutta High Court that under the Code of Hindu Law generally applicable in this state, a surviving partner of firm cannot sue for a debt accruing to the partnership during the lifetime of deceased partner unless he joins the heirs or representatives of the deceased plaintiffs. Disbursing Officers should be careful not to make any such payment without the production of letters of administration or otherwise satisfying themselves that the receipts obtained will be valid acquittance.

**Note 5.-** In the case of receipts of receipts furnished by individuals on behalf of firms, the Disbursing Officer will be responsible for making sure that the person signing the receipts has authority to bind the firm.

84. Every voucher must bear a pay order signed or initialled and dated in ink by the responsible disbursing officer. This order should specify the amount payable both in words and figures.

**Note 1.-** Range Officers of the Forest Department are authorised to make payment to contractors for works sanctioned by competent authority on vouchers endorsed by themselves for payment within the following limits:-

Rangers in-charge of Ranges.....upto Rs. 250 in each case.

The pay order on bills for amounts exceeding the above limits should be passed by the Divisional Forest Officer before payment.

**Note 2.-** Cashiers and other authorised to make disbursement on passed vouchers should make no payment without a proper pay order of the responsible Disbursing Officer recorded clearly in ink on the bill or other voucher. No payment should be made on a voucher or order unless it is signed by hand and in ink.

85. General instructions regarding the preparation and completion of vouchers are given in S.O. 53, 54 and 56 of the Meghalaya Treasury Rule 16. The following supplementary instructions should also be observed:-

- (a) When the payee signs in a vernacular, he should be required to note the amount acknowledged in the vernacular in his own handwriting. In translating his acknowledgements, the amount acknowledged, as well as any remark made by him should also be reproduced in English.
- (b) The Disbursing Officer is responsible that the full name of the work as given in the estimate or the name of the component part (or sub-head) of it, or the head of account to which the charges admitted on a voucher are debitable, or to which the deductions or other credits shown in the vouchers are creditable, is clearly indicated on it in the space provided for the purpose or in some prominent position.

86. In cases of payments to suppliers of stores, remittances of amounts of less than Rs. 25 for which Government Drafts cannot be issued by Treasury Officers, may be by postal money order at the public expense.

87. (a) Advances are granted to Government servants who may have to meet certain classes of expenditure before they can place themselves in funds by drawing bills; the amount of the advance being fixed by Government according to the requirements of each office the following rules apply, however, to these advances:-

- (i) Heads of Departments and the Commissioner of Division can, unless Government otherwise direct, sanction the grant of permanent advances for offices subordinate to them, up to the amount advised by the Accountant General as appropriate. The permanent advances for the offices of the officers referred to must, however, be sanctioned by the next superior administrative authority or the Government.
- (ii) Application for the grant or revision of a permanent advance must be submitted to the sanctioning authority through the Accountant General who will advise as to the appropriate amount of the advance. In cases falling under clause (i) above if there is any difference of opinion between the Accountant General and the sanctioning authority on this point, the matter should be referred to the Government in the Finance Department for orders.
- (iii) As these advances involve the permanent retention of money outside the Treasury they must not be larger than is absolutely essential and should not be multiplied unnecessarily.
- (iv) An Officer's advance should ordinarily meet the needs of every branch of his office. If he has subordinates who require petty sums, he should spare a small portion of his own advance for their use rather than apply for separate advances for them. He should take acknowledgements from his subordinates in the same manner as he himself furnishes such acknowledgement to the Accountant General and retain them in his office.
- (v) The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges; thus if a Grade IV Government servant is required to travel by railway, steamer or other public conveyance his fare may sometimes necessarily his fare may sometimes necessarily be advanced from this amount.
- (vi) In the case of transfer of charges and on the 15<sup>th</sup> April each year each officer holding a permanent advance must send an acknowledgement to the Accountant General of the amount due from and accountable for by himself.
- (vii) Advances may be made of the actual railway and steamer fare or/and road mileage out of the permanent advance to all non-gazetted Police Officers. Travelling allowance bills may be made out, once for all, for the full claims admissible as soon as the journeys are completed and any advances made out of the permanent advance may be recovered in cash out of the amounts drawn from the Treasury on such travelling allowance bills.

- (viii) If owing to the Treasury being closed or for any other cause it is impossible to draw and cash a bill to meet the pay of any member of a porter corps, who has been discharged before the end of the month, his pay may be disbursed from the permanent advance of the officer controlling the corps.
- (ix) The Director of Health Service is permitted to pay advance of travelling allowance to the office establishment of the Deputy Directors of Health Services out of the permanent advance.
- (x) Refunds of registration fees may be made out of permanent advance of Registrars and Sub-Registrars, the permanent advance being subsequently recouped by drawing the amounts from the Treasury in Treasury in Treasury Rule Form No.18 supported by payees' receipts.

(b) An imprest is a standing advance of a fixed sum of money given to an individual in the Public Works Department to enable him to make certain classes of payments which may be entrusted to his charge by the Divisional Officer or the Sub-divisional Officer. The amount of an imprest should not, however, exceed one thousand rupees in any case, without special sanction of Government in the Finance Department.

**Note 1.-** In the case of temporary subordinates the amount of the imprest should not, without the special sanction of Government, in the Finance Department exceed the amount of security furnished by the subordinate.

**Note 2.-** The classes of payments for work done or supplies made which may be entrusted by the Divisional or Sub-divisional Officer for payment from imprest are wages of labourers and work-charged establishment, and other petty payments of sums less than Rs.10 each.

### **ADVANCES TO DISBURSERS OF THE FOREST DEPARTMENT**

88. A subordinate officer of the Forest Department who is not authorised to draw cheques against the drawing account of the Divisional Officer, may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge, and the advance may be remitted to him by Postal Money Order or by Bank Draft as may be found convenient.

### ARREAR CLAIMS

89. A claim against Government which is barred by time under any provisions of law relating to limitation is ordinarily to be refused and no claim on account of such a time-barred item is to be paid without the sanction of Government. Such sanction will be given by Government only in exceptional circumstances.

90. A Claims over 6 years which cannot be effectively investigated in audit office are to be referred to Finance Department. In such cases the administrative authorities and Finance Department should satisfy themselves in this respect before it is authorised. Though responsibility rests mainly with the administrative

authorities as they are in the best position to check up a claim, Finance Departments would also have to satisfy themselves about the accuracy, etc., before the agreeing to adhoc payment in these cases.

All Administrative departments should forward such claims to Finance Department with full particulars in the *pro forma* below.

It should be invariably certified by the Administrative Departments that the accuracy and admissibility of the claim has been checked with reference to the corroborative records and that it has not been paid earlier.

In those cases whenever it is not practicable for the Administrative Departments to call for the original or attested copies of the relevant records to verify the accuracy, etc., of the arrear claims, it will suffice if the Head of the Office concerned, furnished full facts of the case as per *pro forma* below and also a certificate to the effect that the claim has been checked and verified with reference to corroborative records available in his office and that the same has not been drawn and paid previously.

#### *PRO FORMA*

1. Name of the claimant.
2. Nature of the claim (detailed history as to how the claim has arisen should be given).
3. Details of claims (a) period, (b) rate per month, (c) amount due.
4. Reasons for delay in settlement (the time taken at various levels should be indicated).
5. Efforts made by the claimant to get the settlement of the claim expedited and with what results.
6. Whether non-payment of the claim will effect the pension.
7. Whether claim was referred to the Audit Officer concerned for investigation and if so with what results.
8. Details of records, orders and/or other corroborative evidence on the basis of which the claim is considered to be indisputably due. (Relevant extracts duly attested should be enclosed where it is not possible to submit records in original).

91. "No claim against Government not preferred within six months of its becoming due can be paid without the sanction of the Accountant General; but this Rule does not apply to claims of Rs.100 and less which are preferred within one year of their becoming due", nor does it apply to payments of claims on account of pensions, which are governed by special rules nor to payment of interests on Government securities or any other class of payments which are governed by special rules or order of the Government.

92. Claims of Government against Railways and Steamer Companies for over-charges and claims of Railways and Steamer Companies against Government Departments for under-charges will be recognised and admitted if the claims are preferred within six months:-

- (a) In the cases of cash payments-from the date of payment.
- (b) In the case of warrants or credit notes- from the date of presentation of bill by the Railway Administration and Steamer Companies.

*Explanation:-* The terms 'overcharges' and 'undercharges' used in this note mean overcharges and undercharges of railway freight and fares only. They refer to shortages and excesses in the items included in a bill which has already been rendered; the omission of an item in a bill is not an 'undercharge' nor is the erroneous inclusion of an item an 'overcharge'.

As regards other past transactions with Railway Administrations (i.e., other than those relating to over-charges and under-charges of freight and fares) the pre-audit is to be limited to a period of three years, counting from the date on which a mistake is discovered. The expression "the date on which a mistake is discovered" should be held to mean "the date on which the mistake" is discovered and reported to the department liable to pay".

93. (a) Scholarship and grant-in-aid bills are due on the first day of the following month.

(b) Periodical charges (including pay, etc.) of contingency menials become due immediately after the period in question is over.

(c) The claims relation to the cost of articles supplied and services rendered become due immediately after the supplies have been completed or services rendered.

(d) Travelling allowance bills including transfer Travelling Allowance become due for payment on completion of the journey. The six months' limit should be calculated from the latter date, and not from the date of countersignature, nor from the date from which the sanction takes effect.

(e) The claims relating to travelling allowance including daily allowance of Government servants, as a general rule, will not be entertained after one year from the date on which these fell due.

(f) Cases not covered by the above provisions will be decided by the Government on the basis of specific instructions which may be issued by Government from time to time.

**Note.-** It has been decided that arrear pay of contingency menials should also be pre-audited.

Such pre-audit will enable the Audit Officer to see that an adequate explanation is forthcoming in regard to the delay in the submission of the claim and that necessary certificate of previous non-payment is furnished by the Drawing Officers.

94. Claims of Government servants, whether gazetted or not to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period not exceeding one year from the date the claims become due may be investigated by the Accountant General on a request made by the authority which appoints the Government servant by whom the claim is made but such claims remaining in abeyance for a period exceeding one year but not exceeding six years, cannot be investigated by him except under the special orders of Government in the Finance Department who will not ordinarily admit claims (except as regards pension) more than six years old.

**Note 1.-** Delays in payment are opposed to all rules and are highly inconvenient and objectionable, and when not satisfactory explained should be brought to the notice of the Head of the Department concerned. The Controlling Officers shall exercise proper care and vigilance to ensure that claims for pay, leave salary, increments, allowance, etc., do not fall into arrears except for unavoidable reasons beyond their control.

**Note 2.-** Scholarship bills in respect of the Scholars studying outside the State of Meghalaya may be drawn by the 4<sup>th</sup> Week of the month to which the scholarship.

**Note 3.-** When a bill containing a claim to pay, allowance, or increment not preferred within six months of its becoming due is presented at the treasury, it should be supported by an authority from the Accountant General. In any case, however, in which the claim has been delayed in consequence of some objection taken but subsequently satisfied, the Treasury Officer will not refuse to pay merely because it is in arrears under rule.

**Note 4.-** When pay has been revised with retrospective effect, the bill should be submitted to the audit office for pre-audit before payment. In such cases and where the amount involved is considerable the audit office, before pre-auditing the bills, will enquire whether budget provision exist or whether additional allotment has been applied for.

**Note 5.-** The periods of six months and one year as referred to in rules 92 and 95 should be calculated from the date the claim becomes due and not from the date from which the sanction takes effect nor from the date of counter signature as the case may be.

**Note 6.-** This rule is also applicable in respect of payment to casual employees.

*Interpretation.-* Pay and allowances for which sanction exists become due for payment on first working day after the close of the month to which they relate; but a claim for which no sanction exists cannot become due unless and until it is sanctioned. The periods of six months and one year occurring respectively in rules 92 and the rules from the date on which the claims become due. To make this matter clear, the following illustration are given:-

*Illustration – 1.* The Government sanction on the 1<sup>st</sup> June 1977 under Fundamental Rule 27 the payment of an advance increment to a Government servant with effect from the 1<sup>st</sup> June, 1975. In this case the claim becomes due on the 1<sup>st</sup> June, 1977 and under Note 5 of Rule 95 the period of six months for the purpose of Rules 92 and 95 respectively, should be calculated from the 1<sup>st</sup> June, 1977, and not from the 1<sup>st</sup> June 1975, which is the date from which the sanction takes effect.

*Illustration – 2.-* The ordinary monthly pay bill of a Treasury Accountant for January 1977, has been allowed to remain undrawn. In this case, the claim became due for payment on the last February, 1977. The period of six months or one years should therefore be reckoned from the 1<sup>st</sup> February, 1977 the date on which the claim became due.

95. A claim for arrear fee of a lawyer engaged by Government which requires specified sanction if not presented to Treasury within one year of its becoming due, shall require the sanction of the Government in the Law Department for pre-audit of the claim by Accountant General, Meghalaya.

A claim shall become due with effect from the date of judgement of the case where lawyer's fee has been sanctioned previous to that date and, in all other cases, the date of sanction.

96. No payments may be made on account of increases a pay until the additional expenditure thereby caused has been provided for in the budget estimates and duly sanctioned.

97. When submitting arrear bills for pre-audit, the following particulars should be entered therein:-

- (a) The reasons why the amount claimed in the bills was not drawn before.
- (b) The source (viz., the particular item of savings, "held over", "undisbursed pay" and "fines") from which the amount is to be met. (This should be correctly stated even when drawing arrear bill without pre-audit).
- (c) Orders of the competent authority permitting investigation of the claims, where necessary.
- (d) Any other information which will facilitate audit and prevent unnecessarily delay.

**Note .-** Order for payment of bills for pre-audit which are intended to be acted upon before the close of the financial year should be sent so as to reach the Office of the Accountant General, Meghalaya, by the 20<sup>th</sup> March, in all cases in which it is possible to do so, to avoid rush of payment towards the close of the financial year involving the risk of overpayment.

#### **ISSUE OF DUPLICATE OR COPIES OF DOCUMENTS**

98. No Government servant may issue duplicates or copies of receipts granted for money received, or 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 necessarily arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals has been lost, and does not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals. In the case of a bill or deposit repayment voucher passed for payment at a Treasury but lost before encashment or payment, the officer who drew the original bill or voucher should ascertain from the Treasury but lost before encashment or payment, the officer who drew the original bill before he issues a duplicate, which should bear distinctly on its face the word 'duplicate' written in red ink. The fact that duplicate bill has been issued shall be immediately be communicated to the Treasury Officer with instructions to refuse payment on the

original bill if presented (see also Note 4 under S.O. 28 of the Meghalaya Treasury Rules).

99. An authority who has concluded and executed an agreement, should not draw up and sign a duplicate thereof unless he is required to do so under any law.

### **RESPONSIBILITY FOR OVERCHARGES**

100. (a) A drawer of pay abstracts or bills for pay allowances or contingent expenses will be held responsible for any overcharge.

(b) The responsibility of countersigning officers will be that which attaches to all Controlling Officers.

(c) The Treasury Officer who makes payment without pre-audit will be responsible for checking any palpable errors, and (in case of change of office, or of rate of rate of pay of the Gazetted Government servant) for passing the news rate with reference to the orders directing the change. He is also required to examine the accuracy of the arithmetic computations in a bill.

(d) The responsibility will this rest primarily with the drawer of the bill and (failing recovery from him) the overcharge will be recovered from the Treasury Officer, or the Countersigning Officer, only in the event of culpable negligence on the part of either of them.

101. Every Government servant, entrusted with the duty of making payments on behalf of Government, should attend promptly to all objections and orders communicated to him by the Accountant General, either direct or through the Treasury Officer, by letters, audit memoranda, etc., and return the audit memoranda or reply to objections within a fortnight, or send letter to the Accountant General within the stipulated time, explaining the cause of delay and intimating the probable date by which the audit memoranda or replies to objections will be sent.

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

### **BILL REGISTER**

102. Except in the case of Forest Department, a Bill Register in Meghalaya Schedule III-I, Form No. 116 should be maintained by all Drawing and Disbursing Officers. All bills for pay and allowances of Non-Gazetted establishment and contingencies should be entered in the Bill Register and the relevant entries in the Bill Register should be initialed and dated by the Drawing and Disbursing Officer at the time of signing the bills. The other columns of the register should be filled in and the Drawing and Disbursing Officer should put his dated initials wherever necessary till the amount drawn is fully disbursed.

**CASH BOOK**

103. Except in the case of those departments for which a special form of cash book has been prescribed, a simple cash book in Financial Rule Form No.2 should be kept by all Departments for recording in separate columns all moneys received by Government servants in their official capacity, and their subsequent remittance to the Treasury or to the Bank as well as moneys withdrawn from the Treasury or the Bank either by bills or cheques, and their subsequent disbursement.

(2) Each entry in the cash book should be verified with relevant records of receipts and disbursements daily by the Head of the Office or on his behalf by an officer authorised by him and approved by Government. In either case the Head of the Office will be responsible for the accuracy of the Cash Book and of the cash balance.

(3) The Cash Book should be closed and balanced each day and the Head of the Office or his duly authorised representative should put his dated initials in the Cash book in the "Remarks" column against the closing balance in token of his having verified all the entries of the day inclusive of the closing balance. The balance of each of the column at the end of the month should also be verified with the balance of cash in hand and a certificate to the effect that this verification has been made should be recorded in the cash book under the signature of the officer responsible for the money. The Head of the Office is personally responsible to Government for the due accounting of all money received and disbursed and for the safe custody of cash. For this purpose, the Head of the Office unless the monthly verification is done by him should satisfy himself by periodical examination, at least once in every 3 months that the actual cash corresponds with the book balance.

(4) When Government in the custody of Government Officer are paid into the Treasury or the Bank the Head of the Office making such payments should compare the Treasury Officer's or the Bank's receipt on the challan or his pass book with the entry in the Cash Book before attesting it, and satisfy himself that the amounts have been actually credited into the Treasury or the Bank. He should within a week after the end of the month obtain from the Treasury a consolidated receipt for a remittances made during the month, which should be compared with the posting in the Cash Book, and certificate to the effect should be recorded in the Book.

(5) The uncashed bills shall not be entered in the book. Bills to be signed by the Head of the Office or the officer authorised on his behalf should be entered in the Bill Register in Meghalaya Schedule III-I Form No. 116 and put up to the officer along with the bills for attestation of the entries in the register while signing the bills. Such bills need not be entered in the Cash Book until they are cashed. The actual monetary transactions only should be entered in the Cash Book to that the balance of the Cash Book may represent the actual cash position.

(6) The Cash Book 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 him, should count the number of pages and record a certificate of count on the first page of the Cash Book.

### **CASH BOOK OF THE PUBLIC WORKS DEPARTMENT**

104. The account of cash obtained by a Public Works Divisional Officer by drawing cheques on the Treasury is maintained in a special form of Cash Book, viz., P.W.A. Form No. 1, in accordance with the rules and procedure laid down in Account Code, Vol.III. To keep the account of money obtained by him from the Treasury on bills for pay and allowances of establishment not charged directly to works, he should maintain a subsidiary Cash Book in Financial Rules Form No.2 referred to in and in accordance with Rule 103.

### **CASH BOOK OF THE FOREST DEPARTMENT**

105. Every officer who is authorised to receive and disburse Government money should maintain a Cash Book in the form prescribed by the Comptroller and Auditor General of India, in which he should enter all money transactions as they occur.

When a cheque is drawn in favour of self or order to replenish the Cash Chest, the amount of it should at once be entered as a receipt. This entry must not be delayed until the money has been received after the encashment of the cheque at the Treasury.

106. (1) All receipts, disbursements and charges of whatever sort connected with the public service must be, and no other, may be shown in the Cash Book. Sufficient details should be given in the column "Particulars" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. All items of revenue must be fully detailed; the forest from which the revenue is realized; the person who pays it, and the articles and quantities removed should be stated whenever the information is available.

(2) A cheque drawn to be paid away should be entered simultaneously on both sides of the Cash Book, once as a receipt of money from the Treasury and once as a payment to the payee concerned, the number and distinguishing letter of the cheque being specified in both entries. See also Rule 81.

(3) Similarly all book transfers, *i.e.*, transactions in which no actual payment or receipt of cash is involved, should be entered simultaneously on both sides of the Cash Book, the credit or debit to book transfer appearing on one side and an equivalent debit to an expenditure head or credit to book transfer appearing on one side and an equivalent debit to an expenditure head or credit to a revenue head, on the other.

(4) All entries of advances on both sides of the Cash Book must be made in red ink.

107. The Cash Book of the Divisional Officer is primarily the detailed record of his own transactions of his Sub-divisional Officer and subordinates, whether rendered through Cash Book or otherwise, should also be incorporated therein. All items of classified revenue realised and expenditure incurred by subordinate officers should be posted in totals only; other items of receipts and charges and recoveries of service payments should be entered in detail.

108. (a) All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred without reference to its origin or object and no inter-divisional adjustments are ordinarily allowed. When revenue is collected and expenditure incurred in one division the accounts, if the information is required for departmental purposes.

**Note 1.** - Inter-divisional adjustments are allowed in the case of advance of pay, travelling allowance, etc., made to Government servants on transfer from one division to another and advances for tour expenses drawn by Conservators from any division within their respective circle including the expenses of their camp establishments and elephant attendances and also in the case of advances taken from any division by the Forest Veterinary Assistant Surgeon for his current expenses.

**Note 2** .- When adjustments between different Governments are involved, the rule regarding (inter-State) adjustments will apply.

(b) This rule applies only to transactions between divisions in the same circle of the State. In the case of transactions between divisions in different circles of the State, inter-divisional adjustment should be made, monthly or annually as may be found convenient, to enable the results of the working of Forests in each circle to be accurately ascertained.

109. The bills on which the pay and travelling allowance charges of Forest Department are paid by the Divisional Officer and not at the Treasury, are entered in the Cash Book.

110. In the case of Divisional Officers, the cash balance in hand should be counted on the last day of each month and a certificate to the effect that it agrees with the computed balance should be recorded in the Cash Book. They must, when at headquarters, always verify the cash balance in person and sign the accounts to be rendered to the Accountant General. When the Divisional Officer is absent in tour, the duties may be entrusted to the senior Gazetted subordinate of the divisional staff present at headquarters, but without the special sanction of Government not more than two months may be allowed to elapse without a personal verification of the balance by the Divisional Officer.

111. A consolidated receipt for the money remitted to the Treasury by all officers of the division, and credited in the Treasury accounts during the month, should be obtained by the Divisional Officer from Treasury Officer on the 1<sup>st</sup> of the following month.

## **DEFALCATIONS AND LOSSES**

112. I. *Report of losses.*- Any defalcation or loss of public money, departmental revenues or receipts, stamps, opium, stores, or other property must be reported forthwith by the officer concerned to his immediate official superior. Reports must also be submitted as and where reasonable grounds exist for believing that loss has occurred. They must not be delayed while detailed enquires are made. These reports, as soon as received by the superior officer, must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.

With the exceptions noted below all such defalcations or loss discovered in Government Treasury or other Office or Department which is under the audit of the Accountant General, should be immediately reported to the Accountant General, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority send to the Accountant General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar local authorities from taking any further action which may be deemed necessary.

*Exceptions:-* Petty cases, that is, cases involving losses not exceeding Rs.300 each, need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration.

**Note 1.-** Losses or deficiencies concerning buildings, lands, stores and equipment should be written off any value of commercial account that may be maintained.

**Note 2.-** The general rules regulating the enforcement of responsibility for losses sustained by Government through frauds, or negligence of individuals, departmental enquiry in such cases when Government servants are involved and the procedure to be adopted in prosecutions for the embezzlement of Government money are laid down in Appendix 3 for the guidance of heads of offices and others.

II. A statement showing the total amount of extra statutory remissions of revenue and abandonments of claims to revenue and abandonments of claims to revenue (other than those relating to land revenue proper) sanctioned during the preceding year should be submitted annually in Financial Rule Form No.3 to the Accountant General, Meghalaya, on or before the 15<sup>th</sup> July in respect of the State heads of revenue-Land Revenue, State Excise, Fishery, Stamps, Forests, Registration and Receipts under the Motor Vehicles act, classified broadly under different categories descriptive of the main reasons for the remissions. The statement, which should be for the financial year, should be submitted on the 1<sup>st</sup> May of the year following that to which it relates. The statement should detail in part (a) of the form individual remissions and abandonments of Rs.500 and above, while items below Rs. 500 be lumped together in part (b). It should not include

items of write-off of public money or stores and refunds of revenue which appear in the initial accounts, i.e., for which provision has to be made in the budget.

(a) The following statement shows the items which are considered to be extra-statutory remissions, viz., remissions granted by competent authorities in exercise of the discretionary powers vested in them otherwise than by law or rule having the force of law:-

Revenue Department:-	All remissions other than those relating to land revenue proper are extra-statutory.
Excise Department:-	All remissions except those under section 30 of the Eastern Bengal and Assam Excise Act, 1910, are extra-statutory.
Fishery Department:-	All remissions are extra-statutory.
Stamp Department:-	Not concerned.
Forest Department:-	All remissions are extra-statutory.
Registration Department:-	-Do-
Receipt under the Motor Vehicles Act.	-Do-

The list of remissions and abandonments of revenue enumerated in the Delegation of Financial Powers Rules, are not exhaustive and do not include items for which sanction of Government in the Finance Department is necessary. Such items should also be included in the annual statement to be submitted to the Accountant General.

(b) Remission of revenue means the writings-off of revenue which in the opinion of the competent revenue authority cannot be recovered by reason of the failure or crops, floods, famine, fire or other adverse circumstances affecting the ability of the debtor to pay; whereas abandonment of revenue means that the competent revenue authority withdraws a source from which revenue is derived and therefore makes no claim to the payment of such revenue.

III. In the crisis mentioned below where the audit of receipts has been entrusted to the Audit Department under paragraph 13 (2) of the Government of India (Audit and Accounts) Order, 1936 as adapted by Indian (Provisional Constitution) Order, 1947 (Appendix I) individual cases of remissions or abandonments of revenue should be communicated to that Department for scrutiny irrespective of any money limit:-

- (a) Receipts of Government Press,
- (b) Revenue realised by officers of Public Works Departments including rents of Public Works Department buildings and ferry receipts.
- (c) Jail Department receipts,

- (d) Receipts of the Industrial and Technical Schools,
- (e) Police Department receipts,
- (f) Forest Department revenue,
- (g) Receipts of the Agriculture Department, and
- (h) Receipts of the principal State hospitals.

IV. Where money due to Government has actually reached a Government servant and is then embezzled, stolen or lost, even though it may not have reached the Treasury and thus have passed into the Government account, it should be brought into the Government account as a receipt and then shown on the expenditure side by record under a separate head as a loss irrespective of any money limit.

After orders have been passed by the competent, authority on such a case, a bill for the amount of the loss written-off should be prepared, and presented at the Treasury where the bill should be paid by transfer credit to the revenue or receipt head concerned. In the Public Works and Forest Departments the adjustment should be made by book transfer in the compiled accounts.

**Note.-** The term 'Government servant' used in this rule includes persons who though not technically borne on a regular Government establishment, are duly authorised to receive money on behalf of Government.

#### **FINANCIAL CONTROL OVER DEPARTMENTAL ACCOUNTS**

113. (1) (a) The Conservators of Forests (and through them the Chief Conservator of Forests) exercise a strict control over the whole outlay of the Forest Department for conservancy and works and examine the charges on account of travelling allowance and contingencies. To facilitate the exercise of this control, the Conservators are furnished monthly by the Divisional Officers with duplicate copies of the Abstracts of Receipts and Expenditure submitted to audit (*see also* paragraph 147 of the Budget Manual of the Government of Meghalaya).

(b) They further required specially to control the adjustment of advances for which purpose the monthly abstracts of the contractors' and disbursers' ledger submitted to Audit by the Divisional Officers are required to pass through the Conservators.

(c) They are responsible for seeing that the accounts returns are punctually submitted to the Accountant General by Divisional Officers.

(d) They should sign all letters issued from their office sanctioning expenditure, appointment, etc., and may delegate the power to a Gazetted Government servant of his office but not to the Head Assistant or other Office Assistant.

(e) The responsibility for effective check and control of the accounts of the entire division, both in respect of revenue and expenditure, rests on the Divisional Officers.

(II) The detailed procedure of controlling expenditure in other departments is laid down in the Chapter XVI of the Budget Manual of the Government of Meghalaya.

### **SECURITY DEPOSITS**

114. Subject to any special rule or order made by Government in this behalf, Cashiers, Stores-Keeper and all other Government servants, whether Gazetted or Non-Gazetted, who are entrusted, with the custody of cash or stores must furnish security, the amount being regulated according and local conditions in each case under the sanction of competent authority, and execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it. The procedure in taking security is laid down in Executive Manual.

**Note I.-** No security deposit need be taken from the custodian of office furniture, stationery and other articles required for office management as such, provided that the Head of the Office is satisfied about the safeguards against loss through pilferage.

**Note II.-** No security deposit need be taken from Librarians or Library staff.

**Note III.-** The rule does not make any distinction between Gazetted and Non-Gazetted Officers entrusted with the custody of cash stores and is binding on all officers irrespective of their Gazetted or Non-Gazetted status.

**Note IV.-** The amount of security should be fixed having regard to the maximum amount of cash or the maximum value of stores likely to be in the custody of a Government servant at any time. In case of hardship the competent authority may, for reasons to be recorded in writing, reduce the amount of security as far as he thinks necessary. A list of Ministerial officers indicating the amount of securities to be furnished by each will be found in the Executive Manual.

**Note V.-** As regards security to be offered by an officer appointed on probation and an officer acting for a permanent incumbent, who has already furnished security-See rule 291 of the Executive Manual.

115. The security shall be in one or more of the forms mentioned below:-

- (1) By execution of a personal security bond with two sureties acceptable to the Head of Office concerned in M.F.R. Form No.8.
- (2) Fidelity bonds with an Insurance Company approved by Government for the full amount of the security. When the security is taken in this form the Government servant should execute the Bond in the M.F.R. Form No.9 and allow a monthly deduction at the rate of 10 percent of his pay, the fidelity bond being cancelled only after the full amount of the security bond has been deposited in cash.

**Note.-** The Head of Office concerned is responsible for seeing that fidelity bonds which expire before the full amount of security has been recovered by deduction from pay, are renewed in good time so as to cover the outstanding amounts.

- (3) No Security in cash should be accepted in Government Offices from any Government servant. The security deposit should invariably be furnished in National Savings Certificate or Post Office Savings Bank Pass Book or any other similar investment pledged to Government so as to avoid payment of any compensatory allowance. The Government servant furnishing security in the manner stated above will be entitled to draw interest from the issuing authority.

**Note 1.-** When deductions are made monthly from the pay of a Government servant to cover the amount of security, a Savings Bank Account should be opened with the Post Office in the name of the officer to whom the security is to be pledged for the deposit of the amount realised monthly.

(4) In any of the following forms of interest bearing securities subject to the conditions noted against each and executing security bonds in such forms as may be prescribed for the purpose:-

- |       |   |  |
|-------|---|--|
| (i)   | Government Promisory notes ...<br>Debenture issued by the State<br>Financial Corporation          | Under the rules in the<br>Government Securities<br>Manual.   |
| (ii)  | National Savings Certificates and ...<br>Post Office Savings Bank Ltd.                            | Under the rules for such<br>certificates and Savings Bank<br>Accounts issued by the Post<br>Office.  |
| (iii) | Deposit receipts of the Meghalaya<br>Co-operative Apex Bank Ltd.                                  | } The depositor should get the<br>receipts made out in the name<br>of the pledge. The deposit<br>receipt will be held in custody<br>by such officer as the<br>Government may prescribed,<br>the depositor should receive<br>interests when due direct from<br>the Bank on a letter from the<br>pledge authorizing the bank to<br>pay it. |
| (iv)  | Units of the Unit Trust of India.   |  |
| (v)   | Deposit receipts of the State Bank<br>of India and other Nationalised<br>Bank and Scheduled Bank. |  |
| (vi)  | Guarantee Bonds executed by the<br>Meghalaya Co-operative Apex Bank<br>Ltd.                       |  |

(5) Any other approved security which may be notified by Government for this purpose from time to time.

**Note 1.-** As regards safe custody of securities and security bonds and the period of their retention, refer to rules 298 of the Executive Manual.

**Note 2.-** Post Office Savings Bank Pass Books accepted as security should be sent to the Post Office as soon as possible after the 15<sup>th</sup> June each year so that necessary entries in respect of the interest may be made therein.

**Note 3.-** The concerned department of the Government should intimate to the authority which has issued the Certificate/Bonds/Savings Bank Pass Book that the security has been pledged to the Government.

### **SPECIAL RULES FOR THE PUBLIC WORKS DEPARTMENT**

116. Security deposits of subordinates and contractors whether made in cash or in one of the forms of security referred to in rule 115 are covered by a bond or, agreement setting forth the conditions under which the security is held and may be ultimately refunded or appropriated. Reference to such bond or agreement should be recorded in the deposit Register or the Register of Securities, as the case may be.

117. Cash deposits of subordinates and contractors may be converted, at the cost of the depositor, into one or more of the forms of interest-bearing securities provided.

- (i) that the depositor has expressly desired this in writing, and
- (ii) that the acceptance of the new form of security is permissible under the rules as well as under the terms of the agreement of bond.

**Note** .- Cash which has actually been received, or recovered may be converted even though the full amount of the deposit, which is being paid in instalments, has not yet been realised.

118. Without the special orders of competent authority, no security deposit should be repaid or retransferred to the depositor, or otherwise disposed of except in accordance with the terms of his agreement or bond.

**Note.-** The depositor's acknowledgement should be obtained in all cases of security returned. When an interest-bearing security is returned or retransferred, the acknowledgement should set forth the full particulars of the security.

### **CONTRACTORS CLOSED ACCOUNTS**

119. When a sum due to a contractor on closed account is held in deposit and is ultimately paid to the contractor concerned, his acknowledgement should set forth such particulars as would establish the settlement of his account in connection with the work concerned.

120. In the accounts for March each year, the following classes of items in the Public Works Deposit account should be credited to Government as lapsed deposits:-

- (i) Original deposits not exceeding three rupees remaining outstanding for one whole account years.
- (ii) Balances not exceeding rupees three of items partly cleared during the year than closing.
- (iii) Balances unclaimed for more than three complete account years.

**Note.-** For the purpose of this rule the age of a repayable item, or of a balance of it, is to be reckoned as dating from the time when the item or the balance, as the case may be, became first repayable. See also S.O. 101 of the Meghalaya Treasury Rule 16.

121. Deposits credited to Government under rule 120 or confiscated under rule 120 or confiscated under the provisions of an agreement or bond, cannot be repaid without pre-audit by the Accountant General who will authorise payment on ascertaining (1) that the item was really received, (2) that it was credited to Government as lapsed or confiscated, (3) that the claimant's identity and title to the money are certified by the Divisional Officer.

### **ACCOUNTS OF INTEREST-BEARING SECURITIES**

122. Transactions connected with interest-bearing securities do not pass through the cash book and consequently the regular account of the division, unless any cash actually passes through the hands of officers of the Department, which should be avoided as far as possible.

## **DESTRUCTION OF RECORDS**

123. The rules regarding the destruction of accounts records appertaining to the accounts audited by the Indian Audit Department are contained in Appendix 4.

### CHAPTER IV

#### REVENUE RECEIPTS AND THEIR CHECK

#### **CONTROLLING OFFICER'S RESPONSIBILITY**

124. The departmental controlling officers should see that all sums due to Government are regularly received and checked against demands and that they are paid into the Treasury. They should accordingly arrange to receive from their subordinates, accounts and returns claiming credit for so much paid into the Treasury, and compare with those, the figures recorded in the books of the Accountant General if these are supplied to them under an arrangement between the Comptroller and Auditor and the Government.

The detailed rules regarding the demands and collection of revenue of the different Departments are contained in the Manuals of the Departments concerned.

**Note:-** It is essential that the departmental controlling officer's account should not be compiled from the returns prepared by the Treasury. But the Treasury Officer is in some cases required to verify returns prepared for submission to departmental controlling officers.

#### **REVENUE RECEIPTS OF THE PUBLIC WORKS DEPARTMENT**

125. Public Works revenue is assessed and realised in accordance with the following rules:-

- (a) Divisional Officers of the Public Works Department are responsible that demands are made as revenue falls due, that steps are taken with a view to effect prompt realisation of all revenue, regular or occasional, and that proper records are kept to show, in respect of all items of revenue, recurring or non-recurring, the assessments made, the progress of recovery and the outstanding debts due to Government.

**Note:-** The object of this rule is that all classes of revenue whether accruing from property of any kind, from leases of rights and concession or from any other source are properly watched.

- (b) The recovery of all debts due to Government should receive the special attention of the Divisional Officer, and no debt should be remitted or written off except under the orders of competent authority.

#### **REVENUE RECEIPTS OF THE FOREST DEPARTMENT**

126. (i) The Divisional Officers of the Forest Department are responsible that demands are made as revenue falls due, that steps are taken with a view to effect prompt realisation of all revenue, regular or occasional, and that proper records are kept to show, in respect of all items of revenue, recurring or non-recurring, the assessment made, the progress of recovery and the outstanding debts due to Government.

**Note:-** (i) The object of this rule is that all classes of revenue accruing from different sources are properly watched.

(ii) The recovery of all debts due to Government should receive the special attention of the Divisional Officer, and no debt should be remitted or written off except under the orders of competent authority.

127. Claims of the Forest Department against other departments of the public service should be dealt with in accordance with the directions of the Comptroller and Auditor General of India under Article 150 of the Constitution of India (Appendix 5). Recoveries made in cash under those rules should be treated like other revenue receipts realised in cash, but when a book adjustment has to be made, a bill setting forth full particulars of the claims, should first be sent to the officer concerned in Financial Rules Form No.4 and on its return duly accepted, the necessary adjustment entries should be made in the cash book in the manner indicated in sub-rule 3 of the Rule 106, the accepted bill being treated as the supporting voucher.

### **RECOVERIES OF RENTS ON BUILDINGS AND LANDS**

128. (a) When a public building, land or other property is let to a person not in the service of Government, the full assessed rent must be recovered in advance.

(b) The recovery of rents from Government servants occupying rentable buildings in charge of the Department may be realised either in cash or by deduction from their pay bills through the Treasury Officer or the Disbursing Officer concerned.

**Note:-** Amounts due on account of the hire of Government furniture and on account of the value of articles of furniture and other Government property lost or damaged by a Government servant as well as any other dues for which a Government servant maybe liable to Government in respect of the residence allotted to him, may also be recovered either in cash or by deduction from pay bills in accordance with this rule.

129. Where rent is recoverable in cash, a bill in a suitable form should be sent by the Divisional Officer to the tenant on or before the last day of each month. The tenant should be required to pay the rent before the expiry of the following month.

130. A tenant who is in receipt of a pension from Government should be treated as a private individual for the purpose of these rules. But if he desires to make payments by deduction from his pension, recoveries may be made from him through the Treasury Officer or Other Disbursing Officer concerned, on the pensioner furnishing the Divisional Officer with a written request authorising such deduction. This authority should be transmitted to the Treasury or Disbursing Officer with the first demand.

131. (1) When demands for rent of public building recoverable from Government servants are received from the Public Works Divisional Officer or any other authority in-charge of such buildings, the Government servants who draw their own pay bills and the Drawing Officers in the case of Non-Gazetted Government servants shall make necessary deductions specified in the demands from the next bill in which pay is drawn.

(2) The rent demands are prepared in F.R. Form No.5 and forwarded, in respect of Government servants who draw their own pay, in triplicate to the Treasury Officer and one copy to the Government servant concerned and in respect of others in triplicate to the Drawing Officer.

(3) The Treasury Officer or the Drawing Officer, as the case may be, shall see that rent payable in each case is recoverable by deduction from the pay bill and shall complete the entries in F.R. Form No.5 retain one copy in his office, attach one copy to the Treasury Accounts submitted by him, and return the third copy to the Divisional Officer not later than the fifth of the month following that to which Form No.5 relates.

132. The following precautions are taken to guard against omissions in the recovery of rent due owing to the increase of the emoluments of Government servants occupying Government residences:-

- (a) In the case of Gazetted Officers who are occupying or who generally occupy Government residences, the pay slips will be made out in triplicate and one copy sent to the Divisional Officer concerned to enable him to revise the assessment of the rent whenever necessary.
- (b) The Treasury Officer will record a certificate in the statement of rents in Financial Rule Form No. 5 that the emoluments of the tenants named in the statements remained unchanged during the month and that no arrears of emoluments were paid to them during the previous month except as indicated in column 6 of the statement. A percentage of the duplicate statements received in the Audit Office will be checked with bills and such statements will be forwarded to the Divisional Office. The Divisional Accountant will see that all statements of a month relating to the same Treasury are received in his office, and take steps to revise the assessment of rent in accordance with the rate of emoluments as corrected in the Audit Office.

**Note:-** In the case of rents recoverable from Non-Gazetted Government servant whose pay is drawn by the Heads of their Offices, the rent demand should be sent to the Drawing Officer and not to the Treasury Officer. The Drawing Officer will record the necessary certificate as to the emoluments of the tenants.

- (c) If a Divisional Accountant becomes aware either through the pay slips or entries in Financial Rule Form No.5 or through other sources that the emoluments of a Government servant have been changed in respect of a period during which he occupied a Government residence at some other stations he should see that the intimation of the change is given to the Divisional Officers of the stations concerned to enable them to recover the arrears of rents, where necessary.

133. Whenever a building so occupied is likely to be vacated after the first day of any month owing to the officer concerned proceeding on leave or being transferred to another district, the Treasury Officer who has opportunities of knowing beforehand the movements of the civil officers in the district should intimate to the Divisional Officer the probable date on which it will be vacated so that the latter may send a separate rent list for the broken period before the occupant vacates. If the amount due cannot be recovered from the occupant before

he leaves the district, it will be noted by the Treasury Officer on the last-pay certificate for recovery in the district to which he is transferred.

**Note:-** The recovery of rents of all public buildings is watched by the Public Works Department except in those cases in which under standing orders of the Forest or other departments the rents are recovered by those departments.

134. Pending orders on a representation against the Divisional Officer's assessment, the amount assessed must be paid by tenants on demand. Should the representation prove successful, the excess amount charged should be adjusted as soon as orders are issued, by a reduction in the assessment of a subsequent month, or if this is not practicable or convenient, by an actual repayment.

135. With a view to facilitating the recovery of rent for the occupation of Inspection Bungalows from Government servants, in cases where they fail to pay the same to the chaukidar, the Treasury Officers should on receipt of bills from Divisional Officers, recover the amounts from the first pay bill of the officer concerned, as is done in the case of rents for rentable Government buildings.

136. Treasury Officers are required to advise each Divisional Officer monthly of the receipts from civil officers credited in their accounts.

RECOVERIES OF THE TAX UNDER THE MEGHALAYA PROFESSIONS, TRADES,  
CALLINGS AND EMPLOYMENTS TAXATION ACT (ASSAM PROFESSIONS, TRADES,  
CALLINGS AND EMPLOYMENTS TAXATION ACT, 1947 AS ADAPTED BY  
MEGHALAYA)

137. The tax payable under the Meghalaya Professions Trades, Callings and Employments Taxation Act by any person in the employment of any Government in Meghalaya shall be deducted in each year from his salary bill for the month of April payable in May and will be accounted for in Treasury Accounts by transfer credit to the appropriate Revenue Head. The amount of tax shall be recovered on basis of the total gross income of the officer during the previous year. The tax thus deducted shall be deposited into the Treasury by challan in Form No.VI as prescribed in the Meghalaya Professions, Trades, Callings and Employments Taxation Rules. The challan and the details in the bills should clearly indicate that the payment of the tax is to be and has been made "by transfer".

One copy of the challan retained by the Treasury Officer shall be transmitted to the Superintendent of Taxes of the area along with the returns in Form IV as prescribed in the said rules not later than the 5<sup>th</sup> of May of each year.

**Note:-** In the case of those officers who have been allowed by the Commissioner of Taxes to pay the tax in more than one instalment, the deductions shall be made from their salary bills for months in which such instalments fall due. In such cases, the Commissioner of Taxes shall give timely intimation to the Treasury Officer concerned.

### **SALE OF QUININE, VACCINE LYMPH AND SEED DEPOT ARTICLE**

138. Payment for sale of quinine is made either (1) by value payable money order or (2) by ordinary money order. Where the value payable system is in force, the procedure prescribed in Appendix 6 regarding the payment of Government money orders should be followed. Where quinine is sent to an agent by registered parcel, the Civil Surgeon instead of taking delivery of the money remitted to him by ordinary money order, will stamp on the form "Quinine" "Pay to Treasury" in two places and return it to the Post Master who will then deal with it as the Government money order. The receipt should be credited in the Treasury Cash Account to the following detailed head under the Major Head 082-Public Health, Sanitation and Water Supply-A-P.H. and Sanitation.

- (1) Sale of quinine by Post Offices.
- (2) Sale of quinine by vaccinators and others.

Purchasers of quinine may pay the price direct into the Treasury. The Treasury Officer before accepting a challan should refer to the list, which the Civil Surgeons will supply, showing the persons who are authorised to purchase quinine and the maximum amount which they may be permitted to purchase at a time and the challans should be issued in accordance with the list.

### **VACCINE LYMPH**

139. Vaccine lymph is supplied by value payable post by the Shillong Vaccine Depot to tea gardens, Railway medical Officers and Manipur State. The procedure prescribe in Rule 138 applies *mutatis mutandis* to the payment of the money into the Treasury. For supplies to the Military Medical Officers the cost of actual supplies made during a year including packing and postage charges should be debited in the accounts of the following year after obtaining the acceptance of the Military Medical Officer concerned.

Vaccines are supplied by the Pasteur Institute, Shillong, to local and private bodies only on the value-payable system. The cost of supplies to Governments Departments is adjusted by book transfer. The receipts should be credited to 082-Public Health. Sanitation and Water Supply-A.P.H. and Sanitation.

### **SEED DEPOT ARTICLES**

140. The procedure laid down in rule 138 should be applied to the sale of Seed Depot articles by value-payable post. The receipts should be credited in the Treasury Account under the detailed head 'Sale of seeds, manure and other receipts of seed depots' subordinate to the major head. 105- Agriculture.

## CHAPTER V

**PAY AND ALLOWANCE: GENERAL RULES DUE DATE**

141. Pay bills may be signed at any time on the last working day of the month by the labour of which the pay is earned, and are due for payment on the next working day. But pay bills payable at State headquarters, and those payable at State headquarters, and those payable at District Treasuries and the Sub-Treasuries required to make heavy payments may be signed and presented for payment three and four days respectively before the last working day of the month to which they relate. Payment of such bills, however, should not be made before the first working day of the next month. In the following cases separate bills must be presented in India for pay due for part of a month, and these bills may be paid before the end of the month, viz.,

(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 1:-** If a Government servant wishes, under the provision of Fundamental Rule 91 to draw his leave-salary in India, he will not be paid up to the date of relief but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave-salary for the rest of the month.

(b) When a Government servant is transferred to another Audit Circle, or within the same Audit Circle (i) from one department to another, or (ii) from one Public Works Division to another.

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

**Note 1:-** If the first four days of a month are public holidays on which pay and pensions are not disbursed at the Treasury, payment on the last open day before the holidays may be made under orders of Government.

- (a) of pay bills except those of Gazetted Government servant, and
- (b) of pension bills of pensioners drawing pensions of Rs.100 or less.

**Note 2:-** The last payment of pay should not be made to a Gazetted Government servant or to Government servant or to Government servant whose pay is drawn in Gazetted Officer's pay bill forms finally quitting the service of Government by retirement, resignation, dismissal or otherwise until the Treasury Officer has satisfied himself by reference both to the Accountant General and to his own records that there are not demands outstanding against him. In other cases where pay is drawn in establishment pay bill forms, payment may be made without reference to the Accountant General on the responsibility of the Head of the Office concerned.

**DEATH OF PAYEE**

142. (a) Pay, allowance or pension can be drawn for the day of a man's death; the hour at which death takes place has not effect on the claim.

(b) Pay and other allowances claimed on behalf of a deceased Government servant may be paid without the production of the usual legal authority (i) to the extent of Rs.2500 under orders of the Head of the Office in which the Government servant was employed at the time of his death provided that the Head of the Office is otherwise satisfied about the right and title of the claimant, and (ii) if the gross

amount of the claim exceeds Rs.2,500 under orders of the Administrative Department of Government on execution of an indemnity bond duly for double the stamped amount due for payment with such sureties as may be deemed necessary provided that, the authority mentioned in clause (a) above, may, subject to the condition prescribed in that sub-clause, make anticipatory payment of an amount not exceeding Rs.2,500.

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

**Note :-** Rule 141 – Note 2 regarding last payment of pay applies here also.

**Note 2:-** The form of indemnity bond mentioned in this clause and in rule 261 of the Meghalaya Service (Pension) Rules is prescribed in Financial Rule Form No.6. The sureties accepted as joining in such bonds should be of proved financial ability to meet the obligations undertaken.

**Note 3:-** Treasury Officers will furnish the Account Officer concerned annually on the 1<sup>st</sup> September, with a list of all retired officers of Gazetted rank, drawing pension from the Treasury whose deaths within the preceding twelve months have come to their notice.

The list should give the following informations:-

1. Name
2. Service or appointment.
3. Date (of death).

**Note 4:-** The following procedure shall be followed in regard to the preferment, withdrawal and disbursement of claims of deceased Government servants (Gazetted and Non-Gazetted) to their rightful claimants:-

On receipt of the claim for the payment of arrears of pay and allowances on behalf of a deceased Government servant from his/her heir/heirs, the Heads of Office in which he/she 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 Office is required to furnish in the normal circumstances. However in respect of the certificates, which solely depend on the personal knowledge of Government servant, but which obviously cannot be furnished by the Head of Office, the Head of Office should record, if he is satisfied about the correctness of the claim, a certificate to the effect that the claim is not susceptible to verification but is considered reasonable. Further, as the claim would be the last one in respect of the deceased Government servant, the requisite payment, in the case of a Government servant whose pay is drawn on Gazetted Government servant's bill form, shall be made only after the Head of the Office has satisfied himself by reference to the Accountant General, the Departmental authorities concerned, if any, and his own records that there are no demands outstanding against him. In case of him other Government servants, payment may be made without reference to the Accountant General on the responsibility of the Head of the Office concerned. The amount so withdrawn should be disbursed to the claimant or claimants determined with due regard to the provisions of Rule 142 (b) of the Financial Rule after obtaining from him/her/them a formal receipt, stamped wherever necessary.

### **DISBURSEMENT OF PAY, PENSION, ETC., TO A LUNATIC**

143. Pay, pension, gratuity, etc., payable to a lunatic may be disbursed in accordance with the procedure laid down in section 95 of the Indian Lunacy At, 1912 which is reproduced below:-

“95. (1) When any sum is payable in respect of pay, pension, gratuity or other similar allowance to any person to whom the sum is payable is certified by a Magistrate to be a lunatic, the Government Officer under whose authority such sum would be payable if the payee were not a lunatic may pay so much of the said sum as he thinks fit to the person having charge of the lunatic, and may pay the surplus, if any, or such part thereof as he thinks fit for the maintenance of such members of the lunatic's family as are dependent on him for maintenance.

(2) The Government concerned shall be discharged of all liability in respect of any amounts paid in accordance with this section”.

**Note 5:-** The following procedure shall be adopted for the preferment, withdrawal and disbursement of sums payable in respect of a Government servant certified to be a lunatic by a Magistrate.

- (i) On receipt of information that a Government servant has been certified to be a lunatic, the Head of the Office in which the Government servant before his being certified to be a lunatic was last employed should, on the basis of the orders issued by the appointing authority indicating the person (s) to whom and the proportion in which the pay and allowances admissible to the Government servant may be disbursed in accordance with the provisions of Section 95 (1) of the Indian Lunacy Act, 1912, draw the pay and allowances of the Government servant in the appropriate bill for Gazetted or Non-Gazetted as the case may be, from the treasury or other office of disbursement. The claim should be supported by all the relevant certificates which the Head of the Office is required to furnish in the normal circumstances. In respect of the certificates which solely depend on the personal knowledge of the Government servant and which cannot be furnished in such cases, the Head of the Office should record, if he is satisfied about the reasonableness of the claim, a certificate to the effect that the claim is not susceptible to verification but is considered reasonable. If the Government servant is invalidated from service, the claim would be the last one in respect of him and the requisite payment in case he was Gazetted Government servant shall be made only after the Head of the Office has satisfied himself by reference to the Accountant General (Accounts Officer), the Departmental authorities, if any, and his own records that no Government dues are outstanding against him. In other cases payment may be made on the basis of specific sanction of Government.
- (ii) The amount withdrawn in the manner stated above may be paid to the person (s) referred to in sub-paragraph (i) above in the proportion determined by the appointing authority and receipts obtained, stamped where necessary.

2. Where a Government servant has been invalidated from service and it is found that some Government dues are outstanding against him even after the adjustment of his claims for pay and allowances the same may be adjusted against the amount of death-cum-retirement gratuity, if any, and if the same is also insufficient, the balance of the outstanding dues may be written off under sanction of the competent authority.

**BOND OF INDEMNITY FOR DRAWING LEAVE – SALARIES,ETC.**

144. (a) Government servants often make arrangements with their agents to draw their leave salaries or vacation pay, pensions, etc., either granting them powers of attorney to enable them to do so, or leaving their bills ready signed in the agent’s custody for presentation, the agents in their turn giving Government a bond of indemnity as the security against any/loss in case of overpayment.

**Note.-** A Registers of powers of Attorney will be kept by the Treasury Officer in the form prescribed in paragraph 57 of the Government Securities Manual.

(b) The bond of indemnity, which must be stamped, may be of the following form in the case of a  $\frac{\text{firm}}{\text{bank}}$  :-

In consideration being  $\frac{\text{of our}}{\text{their}}$  permitted to draw the pay of .....  
 .....during his leave-salary  
 pension

absence from the State, we.....do hereby engage the (here insert the name of the bank)

to refund to Government on demand any overpayment that may be made  $\frac{\text{to us}}{\text{them}}$  as his  $\frac{\text{agents}}{\text{agent}}$

(c) It must of course be seen that the person signing the bond of indemnity has authority has authority to bind the firm or bank.

(d) It is not necessary, however, for a separate bond to be entered into in the case of each individual Government servant. Agent of standing and respectively may, for the purpose, be allowed to enter into a general agreement.

**Note.-** The form of the bond requires advice to be sent to the Audit Officer of any charge in the constitution of a firm to which the bond refers. When such advice is received, a recognition of the existing agreements that have been entered into previous to the change in the partnership should be obtained either by calling for fresh agreements to be executed by the new partnership or by obtaining an acknowledgement from the new partnership that they are bound by the existing agreements of the old partnership or otherwise.

(e) Agents of standing and respectability are also allowed to execute a general bond in F.R. Form No.7 to cover the leave salaries, pensions, etc., of their constituents. Arrangements for the execution of such a bond must be made through the Finance Department. For the purpose of this rule such banks as are included in the Second Schedule to the Reserve Bank of India Act, 1934, will only be allowed to execute a general bond of indemnity regarding payments chargeable to Consolidated Fund of the State. A list of Banks who have executed such bonds of indemnity is given below:-

1. The United Commercial Bank Ltd.
2. The United Bank of India Ltd.
3. The State Bank of India.

*CLAIMS ON THE TREASURY**CHAPTER VI**GAZETTED GOVERNMENT SERVANTS PAY BILLS*

145. Pay may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government. At the written request or order of the Government servant, a pay bill may be made payable to some well-known banker or agent but not to any person whom he chooses to name by endorsement on the bill, as this facilities fraud. The receipt of the banker or agent shall not be accepted as a final quittance unless the bill itself is duly endorsed in favour of the banker or agent by means of a distinct pay order which need to be stamped. The receipt of the banker or agent shall be stamped, whether it is in the body of the bill itself or separate. This does not debar the Government servant from sending at his own risk, and assistant, a Grade IV or other messenger to draw his pay, in which case the procedure laid down in S.O. 53 of the Treasury Rules should be followed.

In the case, however, of claims payable at the bank a separate letter of authority to pay the messenger should be given and the bill must not be endorsed payable to the messenger. This however, does not dispense with the necessity of furnishing a second discharge on the body of the bill for the satisfaction of the Bank.

**Note 1.-** A bank, which is included in the second schedule to the Reserve Bank of India Act, 1934 and any other bank treated as "scheduled" for the purpose of rule 423 are 'well known bankers' for the purpose of this rule.

**Note 2.-** This rule applies to all payments, whether on account of pay, travelling or other allowances, which under the rules are made to Government servants on their personal account. A Government servant or any other single person cannot be constituted as "Agent" for the purposes of above rules. The term "Agent" must be taken to mean a firm or bank which carries on a banking or agency business **vide** rule 431.

**Note 3.-** Cheques on the pay bills of Gazetted Government servants will be issued in favour of a Bank or an Agent, if the bill has been distinctly endorsed as payable to either of them or their order, otherwise cheques will be made payable to the drawers of the bills. When the endorsement on the bill is incomplete or irregular, the Treasury Officer should refuse payment of the bill is incomplete or irregular, the Treasury Officer should refuse payment of the bill and return it to the person who present it with a memorandum explaining why the payment is refused.

146. The leave-salary of a Gazetted Government servant of the Forest Department on leave at a place where there is no Disbursing Officer of his Department may be paid under the same rules as those of any other Gazetted Government servants. No charge, on account of such payments will appear in the Cash Book or accounts of the division.

## **APPOINTMENT, PROMOTION AND CONFIRMATION OF GAZETTED OFFICERS**

147. In the notification of appointments, promotions and confirmations of Gazetted Government servants, the particulars of the posts shall be indicated in the memo of the orders endorsed to the Accountant General's Office to avoid delay in the issue of pay slip to the concerned officer.

### **PAY OF GOVERNMENT SERVANTS IN ENGLAND**

148. If pay be due in India to a Government servant absent in England, he must make his own arrangements to receive in India.

### **TRANSFER OF OFFICE**

149. Every transfer of charge of a Gazetted Government servant should be reported by post on the same day to the Accountant General. In every case of transfer of charge of a Gazetted Officer, a copy of the report of transfer of charge should simultaneously be sent to the Treasury Officer concerned with one copy of the report sent to the Head of Department or the Controlling Authority and Accountant General, which should contain an endorsement to this effect. For transfers of charge the following points should be observe:-

- 1) The Cash Book or imprest account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and relieving officers, showing the cash and imprest balances, and the number of unused cheques, if any, made over and received in transfer by them respectively.
- 2) The relieving officer in reporting that the transfer has been completed should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weight and measure certain selected articles in order to test the accuracy of the returns. He should also describe the state of the records.
- 3) In the case of any sudden casualty or any emergent necessity arising for an officer to quit his charge the next senior officer of the Department present will take charge. When the person takes charge is not a Gazetted Officer, he must at once report the circumstances to his nearest departmental superior, and obtain orders as to the cash in hand, if any.
- 4) A note should be recorded in the charge certificate showing the number of copies of the "Cipher Code of the Currency Department" handed over to the relieving officer on all occasions of transfer of charge by Treasury or Sub-Treasury Officers.

**Note.-** Submission of Charges Report by Gazetted Officers, who are allowed to draw pay from the Establishment Pay bill while proceeding on or returning from leave dispensed with. However, is such a Gazetted Officer may submit a joining report in the prescribed Form below (in triplicate) to the administration, one copy of which should be forwarded to the Drawing and Disbursing officer duly countersigned by the Administrative Authority for regulating his salary bill. Where the transfer of charge involve assumption of responsibility for cash,

valuables, stores, secret documents, etc., a statement regarding items of charge should be prepared and submitted to the Controlling Officer duly signed by both the relieving and the relieved Officers.

FORM

Department of .....  
.....  
.....

JOINING – REPORT

I hereby report myself for duty this day.....  
forenoon/afternoon after availing of leave from..... to.....  
.....sanctioned *vide* Department of .....  
.....Order No.....dated.....

Signature.....  
Name in Block letters.....  
.....  
Designation.....

TRANSFER OF PUBLIC WORKS OFFICER

150. An officer must not delay making over charge after the arrival of the relieving officer; nor must he, without a medical certificate or the permission of his immediate superior officer, leave the station before the arrival of his successor. The relieving officer will take up the expenditure of cash and stores from, and for the first day of the monthly accounts as if he had been in charge during the whole month, but the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency.

151. A register of incumbents of charges should be kept in every Divisional Office, showing the period of incumbency of each officer who has held charge of the Division and the several Sub-divisions, and of each Divisional Accountant. In each Sub-divisional Office a similar register should be maintained of the incumbents of that Subdivision only.

152. Where the charge to be transferred consists of several scattered works which the relieving and relieved officers are required, by the orders of a superior officer, to inspect together, before the transfer can be completed, the relieving officer will be considered as 'on duty' if the period taken in carrying out these inspections is not considered by the Superintending Engineer to be excessive. An officer returning from leave will, therefore, in such cases, draw full pay, and an officer transferred while on duty or on leave on average pay will, for the same period, be considered 'on duty' and not on joining time.

153. The relieved officer should give the relieving officer a memorandum showing all the works in hand, the orders remaining to be complied with and all matters particularly requiring attention, with a full explanation of any peculiar

circumstances or difficulties. He should also furnish the relieving officer with a complete statement with reasons of all unadjusted claims, and a report is to any complication likely to arise owing to their non-adjustment.

154. The Cash Book or imprest account should be closed on the date of transfer, and a note recorded in it, over the signature of both the relieved and relieving officers, showing the cash and imprest balances and the number of unused cheques, made over and received in transfer. A copy of this note, together with the following documents, should be forwarded the same day for final orders to Chief Engineer in respect of divisional, or to the Executive Engineer in respect of sub-divisional charges:-

- (1) Transfer report (for sub-divisional charges).
- (2) Receipt of stock, Tools and Plant and other stores under the immediate charge of the relieved officer. Form A and B being used for divisional and sub-divisional charges respectively.
- (3) A detailed report on the state of surveying and mathematical instruments. In the case of transfer of divisional charges, this report should be in respect of instruments at headquarters only.
- (4) Any other reports or statement required from time to time by competent authority.

#### FORM A

Received in transfer from A,B, late Executive Engineer, Division, the stores in his personal charge as detailed in the annexed list.

The balance returns of stock and tools and plant in charge of all Sub-divisional Officers for the half-year and year ending...respectively are on record, and the divisional stock returns have been prepared to and of.....C.D. returns have been prepared to and of.....C.D. Station and date.

Executive Engineer, Division.

#### FORM B

#### **FOR SUBDIVISIONAL CHARGES**

Received in transfer from A, B, late officer in charge Sub-division, the stock and tools and plant which have been in his personal custody, as detailed in the last balance return and accounts of receipts and issues to date. The returns for the year ended \_\_\_\_\_ and for the month of \_\_\_\_\_ for the whole sub-division, have been submitted to the Divisional Officer, and the account of daily receipts and issues for the current month has been written up to date.

Station and date. C.D.  
Sub-divisional Officer

155. The receipt of cash and stores balances should be prepared by the relieved officer, but the relieving officer should note any inaccuracies therein so that the Chief Engineer or the Executive Engineer, as the case may be, may pass such orders in respect of any deficiencies as may be necessary. A copy of the receipt may be given to the relieved officers, if he so desires.

156. On assuming charge, an Executive Engineer will make it his business to acquaint himself with the works in progress in the Division; he will examine the state of the accounts and inspect the stores. A Sub-divisional Officer should in addition count, weigh or measure selected stores in charge of subordinates, in order to test the accuracy of the returns, and should minutely examine the works in progress as to their quality and as to their accordance with the sanctioned plans and estimates. He will report to his superior anything irregular or objectionable that may come officially to his notice. If the relieving officer fails to bring to notice within three months any deficiency or defect in work taken over from his predecessor, he will be held responsible both as to quantity and quality, so far as he was in a position to ascertain it.

157. The report of completion of transfer of a Division should, except in special circumstances, be submitted within a fortnight of such transfer. Any, disagreement between the relieved and relieving officers should be referred to the Superintendent Engineer.

158. In the event of a divisional or sub-divisional charge becoming vacant by the death or sudden departure of the officer in charge, the next senior officer should take action as above prescribed and assume charge forwarding to the Chief Engineer or Executive , as the case may be, the receipts ordinarily given to a relieved officer.

159. In the case of transfer of charges other than Divisions and Sub-divisions, the Sub-divisional Officer should issue instructions as to the works to be jointly inspected by the relieved and relieving officers. Further, the relieving officer must check all stores, inspection bungalow, furniture, and tools and plant under the custody of the officer being relieved and to satisfy himself as to the correctness of the balances as shown in the last returns. Any discrepancies must be brought to the notice of the Sub-divisional Officer immediately as they are discovered and reported by the Sub-divisional Officer to the Executive Engineer who will investigate them and report if necessary to the Chief Engineer.

A certificate by both officers in Form C prescribed below should be submitted through the Sub-divisional Officer to the Executive Engineer.

#### FORM C

Subject to the discrepancies noted below received in transfer from A,B, late officer in- charge Section, all stock, Inspection Bungalow furniture and tools and plant and site materials in the section as detailed in the balance return and accounts of receipts and issues to the date. The returns for the year ended and for the month of for the whole section

have been submitted to the Sub-divisional Officer, and the account of the daily receipts and issues for the current month has been written up to date.

C.D.

Station and date:

Sectional Officer

### STATEMENT OF DISCREPANCIES

Article	Quantities shown in the last return	Receipts+ Issue-since last return	Balance	Quantity received in transfer	Difference +
1	2	3	4	5	6

### TRANSFERS OF OFFICERS OF THE FOREST DEPARTMENT

160. On the occasion of a transfer of charge, the relieving officer must be placed in such position as will enable him to carry on the duties of which he has taken charge in an efficient manner, and with as complete a knowledge of the property entrusted to his charge, the work in progress and all arrangements made in connection with them, as the circumstances of the case admit.

A transfer report, signed by the relieved and relieving officers, will on the day of transfer, be submitted to the Conservator in the case of a transfer between two Divisional Officers. The relieved officer will report the transfer of divisional charge to the officers in charge of the Treasuries on which he draws cheques.

161. The relieving officer must see that all office books are posted up to date, that the needful vouchers of receipts and issues belonging to the accounts of the current month are made over to him and make himself acquainted with all outstanding and liabilities on account of the department.

- (i) The Cash Book will be closed and the cash balance counted in the presence of both officers who will then sign the book.
- (ii) A certificate in the following form will be made out in duplicate and signed by both officers, one of which will be forwarded to the Conservator and one submitted to the Accountant General.
- (iii) Live-stock and such stock as may be at headquarters as well as books and maps, office records and office furniture should be personally inspected by the relieving officer at the time of transfer. In the case of property at a distance from headquarters, the registers and other documents in which they are described should be examined.

**FOREST DEPARTMENT MEGHALAYA**

Certificate of the transfer of charge of the office of  
.....Conservator of Forests.

..... Division.

Dated

The .....19

I certify that I received charge of the ..... Division from  
.....on the .....noon of the ..... day  
of 19 .

I received the sum of Rs.....the cash balance, as  
shown by the Cash Book on this date. I have examined all the office books and  
found them posted to date.

I have received the needful vouchers belonging to the accounts of the current  
month and have made myself acquainted with all outstandings and liabilities on  
account of the Department.

I have examined the live and dead-stock, as well as the books, maps, office  
records and office furniture at headquarters; and have examined the depot  
registers which I have found posted up to date.

I have received.....cheque book No.....unused, as  
well as cheque book No..... containing Cheques Nos. .... to  
.....The Counterfoils of the previous cheques have been written up.

Countersigned.

.....

Conservator of Forests  
Relieved Officer

.....

Conservator of Forests  
Relieved Officer

## CHAPTER VII

### REVISION OF ESTABLISHMENT

162. When the entertainment of a new entertainment of new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them should be submitted to the authority concerned. In this letter should be set out-

- (i) the present cost, either of the section or sections affected or of the total establishment as the circumstances of the case may indicate to be necessary;
- (ii) the cost after revision; and
- (iii) details of the number and pay of the posts which it is proposed to add or modify.

*Explanation.- (a)* When a scheme requires the sanction of higher authority only because particular items are beyond the powers of sanction of the subordinate authority, in the letter submitted to the higher authority full details should be given of these items and of any other part of the scheme so connected with them that, unless it is explained, it must be difficult for the higher authority to determine whether sanction should be given to these items or not. Details of other parts of the scheme are not required and should not be given, lump sum figures showing the total cost of each part of the scheme being sufficient.

*Explanation.- (b)* When the revision of a number of establishment is undertaken in pursuance of one definite central idea, which constitutes a single scheme for purposes of sanction, and when the scheme requires the sanction of higher authority, in the letter submitting the proposals for sanction, full details of the several establishments need not be given but only such details as will indicate the financial effect of each portion of the proposals.

Thus if the scheme is for the increase of pay of a number of establishment it will suffice it will suffice to set out:-

- (i) The present cost of all establishments concerned.
- (ii) The various increases of pay or the various percentages of increases proposed and the reasons justifying the proposals.
- (iii) In respect of each separate rate of increased proposed as set out in  
(ii)-

(a) A list of the establishment or classes of the Government servants to which it is to be applied and the reasons for such differentiation.

(b) As accurate an estimate as possible of the probable cost, with a statement that this has been worked out in consultation with the Accountant General and that it is accepted by him as correct.

**Note.-** In determining the extra cost, allowance, whether fixed or variable, should be included. The estimate for the extra cost due to variable allowances such as those granted under House Allowance Schemes, cannot be exact but it should be as accurate as possible. The Government may issue such instruction as may be necessary as to the manner in which such estimates should be prepared.

163. (a) In the following cases a proposition statement in triplicate in Financial Rule Form No.10 should also be submitted-

- (i) case of general revision of establishment; or
- (ii) proposals which cannot be set out clearly without it.

**Note.-** A similar Financial Rule Form No.11 may be used in this case when the full details of Form No.10 are not necessary.

(b) The details to be shown in proposition statements will be determined by the following rule:-

- (i) The proposition statement, where this is necessary, should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or section of the office, neither details nor figures of total cost need be included.
- (ii) Where a section consists of both Grade IV and other Government servants, details need be given only of the class affected, if saving of labour will result from the adoption of this procedure.
- (iii) The rules as to details are set out in rule above.
- (iv) The following formulae should be used for the calculation of the average cost of time-scales of pay. Formula (1) is to be used in the case of Gazetted appointments while formula (2) in the case of Non-Gazetted posts. In case where one grade is the channel of promotion to another grade, that is to say, where everybody in the first grade is ultimately promoted to the second grade, formula (3) may be adopted to find the average cost of appointment in the junior scale of an All-India Service. The use of scale of an All-India Service. The use of formula (4) should be restricted to cases involving an elaborate scale, consisting of two or more sections with efficiency bars at one or more stages.

**Formula (1)**

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

**Formula (2)**

$$\text{Average pay} = \frac{A+B}{2} + \frac{B-A}{2} \left[ 1 - (R+1) \left\{ .021 + \frac{1-.015R}{F-E} \right\} \right]$$

In the formula (1) and (2)

A= minimum pay,

B=maximum pay,

R=period of rise,

E=average age at entry in the grade; and

F= average age at retirement on superannuation pension.

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

**Formula (3)**

$$\text{Average pay} = \frac{A+C}{2} + \frac{C-A}{2} \left[ 1 - (S+1) \left\{ .006 + \frac{1-.04S}{G-E} \right\} \right]$$

In formula (3)-

A= minimum pay,

C= pay just before promotion to the second grade,

S= period of rise from A to C.

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

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

**Formula (4)**

$$\text{Average pay} = \frac{1}{2}(A+W_1B_1+W_2B_2+X_1C_1+X_2C_2)$$

Where A= the initial pay of the scale,

B<sub>1</sub>B<sub>2</sub> = the maximum pay of the different sections of the scale, such as the ordinary scale, the scale for passed assistants.

W<sub>1</sub>W<sub>2</sub>= the proportion of the establishment which would normally reach the maximum of B<sub>1</sub>B<sub>2</sub> respectively,

C<sub>1</sub>C<sub>2</sub> = the pay at the different efficiency bars, and

X<sub>1</sub>X<sub>2</sub> = the proportion of the establishment which would normally be detained at C<sub>1</sub>C<sub>2</sub> respectively.

**Note.-** The fixed allowances referred to in the note to rule 162 above should be entered in proposition statements when such statements are prepared but the variable allowances should not be included therein.

(c) The proposition statement should be forwarded to the Accountant General.

(d) A reappropriation statement should also be submitted when necessary.

**SERVICE BOOKS**

164. (1) The service books in Financial Rule Form No. 12 should be taken up annually. Say in April, or May, for verification by the Head of the Office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service book, should record in it a certificate in the following form over his signature:-

“Service from..... (date) to ..... (date) verified from (the record from which the verification is made)”.

“The Head of the Office should also attach to the pay bills for the month of June every year a certificate to the effect that annual verification of service with local records in respect of all incumbents (whose pay is drawn in the bills) has been completed and that in the absence of this certificate, the bill shall not be passed for payment by the Treasury Officer/Pay and Accounts Officer”.

(2) The Head of the Office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement in writing by the Government servant as well as a record of the evidence of his contemporaries, is attached to the book.

(3) When a Non-Gazetted Officer is transferred from the office to another, the Head of the Office under whom he was originally employed shall record in the service book under his signature the result of the verification of service with reference to pay bills and acquittance rolls, in respect of the whole period during which the officer was employed under him, before forwarding the service book to the office where his services are transferred.

(4) The procedure laid down above shall also apply in the case of Gazetted Government servant who is allowed to draw pay in the establishment pay bill form. In his case, if he himself is the Head of an Office, his next immediate superior shall record in his service book.

(5) In the case of police constables the verification should be done once in every five years.

(6) The term “Service Book” includes “Service Roll” which is maintained in Financial Rule Form No.13 and 13 A.

(7) A Register of Service Book shall be maintained in the Meghalaya Financial Rules Form No.48 by each establishment which has a separate entity as an office, and such register shall be submitted to the Audit Party.

Head of Offices not subject to local audit are to send to the Accountant General’s office, for verification the Service Books of all Non-Gazetted employees who are due to superannuate within the next two years after taking necessary action under Sub-Rule (1) above.

### **ACQUITTANCE ROLLS**

165. The Acquittance Roll in Financial Rule Form No.14 is an important document in as much as it purports to be a copy of the pay bill and shows the disbursement of money drawn through pay bills, for which the Head of the Office is primarily responsible. It should therefore, invariably be signed when the pay bill is passed by the Head of Office or by a Gazetted Officer authorised by him on his behalf.

## **PAYMENT OF BILLS**

### **SPECIAL RULES FOR THE FOREST DEPARTMENT**

166. If the encashment of a bill for an advance of transfer is likely to delay a transfer, which is urgently necessary in the public interest, the advance may be made from the permanent advance (if any), works imprest or other available cash in the hands of the Disbursing Officer concerned pending recoupment, when the bill is subsequently encashed.

### **SPECIAL RULES FOR THE FOREST DEPARTMENT**

167. The general rules regarding the preparation of pay, travelling allowance and contingent bills of the Civil Department apply to this Department with the difference that Divisional Officer discharge the functions of the Treasury Officers, and pay charges by cheques, or out of cash obtained from the Treasury by cheques. This difference applies also to drawal of advances in this Department.

168. Pay and travelling allowance due to a Government servant on his transfer to another circle or Division, and not paid on his departure, should be paid from and charged against the appropriation of the Division to which he has been transferred.

### **RECOVERIES FROM ESTABLISHMENT BILLS FUND SUBSCRIPTION**

169. Rules relating to recoveries of fund subscription are contained in S.O. 73 to 76 under the Treasury Rules.

### **SECURITY DEPOSITS OF EMPLOYEES**

170. Recoveries on account of security deposits of the employees of different Department should be made in cash at the time of disbursement of pay, and when such deposits are to be paid into the Post Office Savings Bank, the amounts recovered should be forthwith remitted to the Post Office.

### **PAYMENTS INTO A COURT OF LAW**

171. For payments made into the court of law, on account of attachment or otherwise, the recoveries should also be made in cash and then remitted to the court concerned. The receipts of the Court should be obtained and filed with attachment register.

172. Notice of orders attaching the salary or allowance of Government servants serving under Government of Meghalaya are sent to the officers specified below-



174. If the Civil Court decline to receive the amount for any reason, the Treasury Officer shall refund the amount into the Treasury, and the Head of Office or the Drawing Officer will refund it by short drawal in the next establishment bill and draw it when required by the Civil Court.

The Treasury Officer or the Head of Office or the Drawing Officer, as the case may be should initial the register when the attachment order is first received and noted, again when the recovery is made and once again when the receipt from the Civil Court for the amount "paid" is received.

175. The extent to which the emoluments of a Government servant are exempted from attachment for debt is laid down in Section 60 (1) of the Code of Civil Procedure, 1908 as amended. The following is an extract of the relevant provisions of the section:-

"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 four hundred rupees and two thirds of the remainder in execution of any decree other than a decree for maintenance.

Provided that where any part of such portion of the salary as is liable to attachments 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.

(1) 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;

\* \* \* \* \*

*Exemption* .- The Government of Meghalaya have declared the following to be exempted from attachment:-

- (1) Compensatory allowances.
- (2) All kinds of travelling allowances.
- (3) All kinds of conveyance allowances.
- (4) All allowances granted for meeting the cost of –
  - (a) uniforms , and
  - (b) rations.
- (5) Allowances granted as compensation for higher cost of living in localities considered by Government to be expensive localities

including Hill Stations or for loss of private practice in the case of a Medical or Veterinary practitioner or both.

(6) All house-rent allowances.

*Explanation 2.*- In clauses.....and (i), 'salary' means the total monthly emoluments, excluding any allowance, declared exempt from attachment under the provisions of clause (1) derived by a person from his employment whether on duty or on leave.

*Explanation 3.*- In clause (1) "appropriate Government" means:-

- (i) as respect of any person in the service of the Central Government....the "Central Government".
- (ii) \* \* \* \* \*
- (iii) as respect of any other servant of the Government .....the "State Government".

1. The maximum amount attachable by a Civil Court is calculated on the amount earned and not on what remains after satisfying any debts due to Government on account of advance taken under rule.

2. Subscriptions to funds recognised by Government, instalments in repayment of advances from the General Provident Fund and recoveries of Income-tax, deductions for which appear in the pay bills should not be excluded from the aggregate amount for the purpose of attachment by Civil Court.

3. Subject to the provisions of the Shillong (Attachment of Salaries) Act, 1943, these rules also apply to Shillong.

**N.B.** - Payment towards Postal Life Assurance policies as also other Live Insurance Policies, pension schemes, annuity funds, etc., which do not fall within the protection afforded by the Provident Funds Act, 1925 but are allowed to be deducted from the pay bills of Government servants for the sake of convenience in payment do not come within the purview of the term "funds recognised by Government" .The Government of Meghalaya have adopted the ruling so far as their officers are concerned.

**Note 1.**- The cost, if any, of remittance to a Court of money realised under its attachment order should be deducted from the amount realised and the net amount remitted to the Court.

**Note 2.**- Cases may occur in which the judgement-debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed, or the judgement-debtor, being a Gazetted Officer, or not being a Gazetted but being permitted to draw his pay on a separate pay bill, may refrain from preparing his pay bill and not drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of Law. In such circumstances the Head of the Office or, in the case of a Gazetted Officer or of an officer treated in this respect like the Gazetted Officer, the Administrative Officer of the Department concerned, on receipt of information of non-drawal of pay from the Treasury Officer, may draw the pay of the judgement-debtor in satisfaction of the attachment order subject to the prescribed restrictions and remit the amount to the Court concerned. The amount drawn should be charged in the accounts, the particulars of the attachment order being cited in the acquittance roll or the pay bill, as the case may be, as an authority for the charge and the Court's receipts for the amount should be filled in the attachment register.

**Note 3.**- In the case of an attachment order issued by a court in India against a Government servant on leave out of India, whose leave salary is disbursed in the U.K. or in other foreign countries the appropriate authority in India, namely, the Accountant General in the case of Gazetted Government servant, and the Departmental Drawing Officer acting as or on behalf of the Accountant General, in the case of others, will be responsible for drawing the amount recoverable monthly in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by him of the death of the Government Servant or of any other event necessitating the discontinuance of such payment. The transactions will not, however, be

carried through before the 10<sup>th</sup> of the month following that to which the portion of the leave salary for the time being withheld relates. The recovery of Indian income-tax and (super-tax) will be made wholly from the portion of the leave salary disbursed in the U.K. or in other foreign countries.

The Comptroller and Auditor General will issue such instructions as may be necessary in order to ensure that the amounts that will have to be deducted in compliance with the attachment order are specified in the original language or amended or amended in English or other foreign language in leave salary certificate of the of the Government servant concerned, with necessary directions to the disbursing authority in the U.K. or in other foreign countries to make the corresponding reduction in the monthly bills prescribed to it for payment.

**Note.**-The provisions of this sub-rule apply **mutatis mutandis** to other cases in which the salary or allowances of a Government servant subject to an attachment order issued by a Court in India are to be disbursed outside the local limits to which the Code of Civil Procedure, 1908, for the time being extends.

### **UNDISBURSED PAY**

176. If at all the time of disbursement of pay, or any time thereafter till the end of the month following the month for which pay is drawn the payee does not present himself the amount drawn in the next bill, it being drawn anew when he presents himself to receive it. In case, however, where the restriction will operate harshly, the, the amount of the undisbursed pay, at the option of the disbursing officers, may be retained for a period not exceeding three months provided proper arrangement can be made for the safer custody of the sums retained. Pay must not under any circumstances be placed in deposit.

To keep an account of undisbursed amounts of pay and allowances retained for not exceeding three months under this rule, the Drawing Officer concerned shall maintain a register in Financial Rule Form No.53.

177. Undisbursed balances of cash obtained by Public Works Disbursing Officers from Treasuries on bill for pay and allowances of establishments, not charged directly to works, may be kept in departmental cash chests, but they should not be mixed up with regular cash balances of the department accruing from money obtained on cheques.

**Note.**- The refund and the retention of undisbursed cash obtained by Public Works Drawing and Disbursing Officers on bill for pay and allowances of establishment not charged directly to works, are subject to the observance or rules 176 and 177.

178. The following procedure should be following in keeping watch over undisbursed balances of cash for pay and allowances of establishment under the control of a Public Works Department, Sub-divisional Officer:-

- (i) The acquittance rolls should be returned to the Divisional Office, as soon as disbursements are completed but, in cases where the disbursements cannot be made within three months, they must be returned to the Divisional Office in time to enable the Divisional Officer to refund the amount and furnish the certificate prescribed on the bill forms.
- (ii) Passed bills or acquittance rolls with cash orders, Government drafts or cash for pay and travelling allowance should be sent by the name to the Sub-divisional Officer, so that they may not get into the hands of the Sub-divisional Assistant who often opens letter during the Sub-divisional Officer's absence on tour.

## **CHAPTER VIII – PENSION**

### **VERIFICATION OF SERVICE**

179. Rule 192 of the Meghalaya Services (Pension) Rules, read with rule 193 and 189 thereof provide for verification of services before two years an applicant is due to retire if he is Non-Gazetted Government servant or a Gazetted Government servant, part of whose service has been rendered in Non-Gazetted posts. Before application for pensions or gratuities are drawn up, statements of their service should first be prepared and submitted to the Accountant General for verification.

### **PROMPT DISPOSAL OF PENSION CASES**

180. All applications for pension should be promptly disposed of and all objections raised by the Accountant General in connection therewith should be promptly answered.

### **DOCUMENTS TO BE FORWARDED**

181. The following documents should be forwarded along with the Pension application Form No.2, namely:-

- (i) Last Pay Certificate if the applicant is no longer in service.
- (ii) Invalid certificate from the appropriate medical authority if the application is for invalid pension.
- (iii) Memorandum of average emoluments.
- (iv) Two specimen signatures, duly attested or in the case of persons not literate enough to sign their names, two slips bearing the left hand thumb and fingers impressions, duly attested.
- (v) (a) Three copies of passport size photograph duly attested, or  
(b) Three copies of passport size joint photograph with wife/husband (in case of officers mentioned in rule 18 of Pension Rules who are governed by the Family Pension Scheme, 1964 in Section IV of Chapter VIII, and
- (c) Details of 'family' as defined in the Family Pension Scheme, 1964, *i.e.*, date of birth of each member with his/her relationship with the Government servant.
- (vi) Two slips showing particulars of height and identification marks duly attested.
- (vii) Formal application for pension in Form No.1.
- (viii) Declaration from the pensioner regarding grant of anticipatory pension required under rule 199 of Pension Rules if some delay is anticipated in the verification of his service and if finally assessing and if finally assessing and settling the pension.
- (ix) In the case of an officer, part of whose service has been rendered in Non-Gazetted posts, the Service Book and the statement of Non-

Gazetted service in the Second Page of Form No.2 shall also accompany the pension papers sent to the Audit Officer.

182. When an officer is likely to retire before his pension can be fully assessed and settled under the relevant rules of the Pension Rules, the Accountant General shall sanction the disbursement provisionally of such pension to which, after the most careful summary investigation that he can make without delay, he believes the officer to be entitled:

Provided that such disbursement shall disbursement shall be made only after a declaration in the following form has been signed by the retiring officer:-

#### **DECLARATION**

“Whereas the (here state the designation of the officer sanctioning the advance) has consented provisionally to advance to me the sum of Rs..... a month, in anticipation of the completion of the enquiries necessary to enable the Government to fix the amount of my pension .I hereby acknowledge that in accepting this advance, I fully understand that my pension is subject to revision on the completion of the necessary formal enquiries, and I promise not to base an objection to such revision on the ground that the provisional pension now to be paid to me entitled. I further promise to repay any amount advanced to me in excess of the pension to which I may be eventually entitled.

#### **FORMAL APPLICATIONS**

183. Before despatching an application for pension or gratuity to the Accountant General, the Head of an Office should satisfy himself that the application has been prepared in conformity with the instructions noted below:-

- (1) *Affidavits* and evidence of contemporary employees should be submitted for such periods of service as are not verifiable from records.
- (2) *Affidavits* and evidence of contemporary employees should state in full detail (1) whether the applicant was in Service during the period in question, and (2) whether there were any breaks in the service or any leave was granted.
- (3) *Age*.- When the precise date of birth is not know, the procedure laid down in Subsidiary Rule 8 framed under Fundamental Rule 10 should be followed.
- (4) *Age* as given in the service book, if subsequently amended, should be supported by order of the competent authority approving the alterations.
- (5) *Alterations*.-Make in red ink and initial.
- (6) *Average emoluments*.- (i) Append a memorandum of calculation with reference to Section III of Chapter VI of the Meghalaya Services (Pension) Rules.

- (ii) When pension is partly debitable to Local Funds, the memorandum should take the form of a history of services entering local or State, as the case may be, under column "Establishment".
- (7) *Character and Conduct.*- State merely good, bad, fair and indifferent without remarks, which should be made only when absolutely necessary to a right undertaking of the case.
- (8) *Compensation pension owing to reduction of Establishment.*- State why employment could not be found elsewhere, and what the amount of savings effected is.
- (9) *Delay.*- Explain delay in submission of application beyond three months.
- (10) *History of services.*- All periods not reckoned as service should be distinguished and reasons for their exclusion given in the remarks column.
- (11) *Identification marks.*-Specify a few conspicuous marks, not less than four if possible.
- (12) *Leave.*- (i) Leave irregularly granted with the name of officer responsible for this and amount of allowances overdrawn should be stated.
  - (ii) Leave of all kinds (save casual) is to be entered in detail in service book.
- (13) *Medical certificate.*- (i) If granted after applicant has ceased to do duty; where necessary state cause of delay.
  - (ii) Give reasons in case of retention in service after the grant of the certificate.
  - (iii) Medical certificate should invariably accompany the application.
  - (iv) Medical certificate should state particulars required under rule 85 (b) of the Meghalaya Services (Pension) Rules, in respect of applicants under 58 years and the explanation of the head of the office should be given under head 5 on the 3<sup>rd</sup> page of the application.
  - (v) Medical certificate should be granted only by Commissioned Medical Officers and Civil Surgeons, and not by an Assistant Surgeon, except when in medical charge of a district.
  - (vi) The certifying Medical Officer should be one belonging to the same District. Otherwise explanation should be given.
- (14) *Name.*- (i) Specify in full, house or country name of applicant and that of his father.

- (ii) When initials or name of applicant are incorrectly given in the various records consulted, mention fact in forwarding the application to avoid unnecessary reference from the Accountant General.
- (15) *Resignation of Service.*- The Road of the Office should state its cause when it involves a break of service. The Head of the Office should also state whether he is in favour of condonation of such break, and if he is, whether with or without a reduction of the pension or gratuity, otherwise admissible.
- (16) *Retirement date.*- Service book, application and last-pay certificate should correspond.]
- (17) *Retirement.*- If voluntary, state fact against head 5, in the third page of the application.
- (18) *Retiring Pension.*- An officer of less than 58 years of age may be recommended for a retiring or invalid pension. The rule of the Meghalaya Services (Pension) Rules, under which he is entitled to it, should be quoted.
- (19) *Superannuation.*- If ordered by Government, quote its order, number and date against head 5 in the third page of the application.
- (20) *Service.*- Cause of its termination in each appointment should be entered in service book and attested.
- (21) *Service in temporary appointment.*- State always whether or not he applicant retained a right to revert to substantive appointment furnishing a copy of the departmental order.
- (22) *Service in officiating appointment.*- If counting, state (i) whether appointment was fully vacant; (ii) whether another counted service during the period and (iii) how original vacancy occurred.
- (23) *Service, foreign.*- Should, in every case be, supported by the Government order sanctioning the transfer and a memorandum of contribution paid.
- (24) *Service book.*- State reason for omission of signature of the Head of the Office or that of the applicant in any case.
- (25) *Suspension or dismissal.*- When the order does not contain full particulars, a brief statement thereof should be appended. If the order itself is not forthcoming, summary of available evidence should be sent with the application.
- (26) *Transfer.*- Transfer from qualifying to non-qualifying service under Government should be supported by a copy of the authority stating whether transfer was voluntary or made under competent authority.

- (27) *Verification.*- (i) In column "how verified" in the history of services note the class of records against the entries, such as pay bills acquittance rolls, etc.
- (ii) When fact of service in another office is not satisfactory attested in the service book, a duly certified abstract from the Head of that Office should accompany the application.
- (iii) Vernacular entries should be accompanied by translation in English.
- (28) *Government dues.*- When the applicant owes any sum to Government on whatever account, it should be stated whether he is agreeable to recovery being made from his pension and, if so, his express consent in writing to this effect should be appended to the pension application.

**Note.-** These directions will not in any way render a study of the *Meghalaya Services (Pension) Rules* unnecessary.

### **PENSIONER'S PHOTOGRAPH**

184. Three copies of the pensioner's photograph in passport size as per rule 181 (v) (b) duly certified by the Head of the Office as the true photograph of the pensioner and family members as the case may be, should accompany the pension application. The cost of the photograph will be borne by pensioner concerned. The Accountant General will have the photograph pasted on the disbursing Officer half of the Pension Payment Order with a view to provide Treasury Officer with an easy means of identification. This procedure will not apply to Purdah Nashin ladies, ex-Gazetted Government servants, and those pensioners who are specially exempted by Government nor to those who desire to draw their pensions in other State, which do not require a photograph as a means of identification, but will apply to those whose pensions are transferred from another States for payment in Meghalaya unless they fall within any of the exceptions specified above.

**Note 1.-** A pensioner specially exempted by the orders of competent authority from personal appearance, a female pensioner not accustomed to appear in consequence of bodily illness or infirmity, may receive his or her pension through a representative upon the production of a life certificate signed by a responsible Government Officer or by some other well-known and trust worth person.

**Note 2.-** A Pensioner of any description, who produces a life certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code, or by any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908, or by a pensioned who, before retirement exercise the Powers of a Magistrate or by any Gazetted Officer, or by a Munsiff or by a Police Officer not below the rank of Sub-Inspector in-charge of a Police Station or by a Postmaster, a Departmental Sub-Post-Master, or an Inspector of Post Offices or by a Class I Officer of the Reserve Bank of India, or a Sub-Accountant appointed as an Agent or as an Accountant at the branch of the State Bank of India, or by an Officer of subsidiary Bank of the State of India, or by the Head of a Village Court, Village Durbar or by the Head of an Executive Committee of a Village or by a Bank included in the Second Schedule to the Reserve Bank of India Act, 1934, in respect of pensioner drawing his pension through that Bank is exempted from personal appearance. A pensioner not resident in India in respect of whom his duly authorised Agent produces a life certificate signed by a Magistrate, a Notary, a Banker, or a Diplomatic Representative of India is exempted from personal appearance.

**RULES FOR THE IDENTIFICATION OF PENSIONERS BY MEANS OF THUMB AND FINGER IMPRESSIONS WHEN THE PENSIONERS ARE ILLITERATE.**

185. (1) All illiterate applicants for service pensions at the time of preparations of their applications for pension, make, before the Head of the Office, in the first page of their application for pension in the space provided therein for the purpose , impressions of the balls of the thumb and all the fingers of the left hand. If in any case attendance before the Head of the Office, give the impressions before a magistrate who should satisfy himself as to the identity of the applicant and record a certificate stating that he has done so and that the impressions have been taken in his presence.

(2) Impression similar to those mentioned in sub-rule (1) shall at the same time be taken on two slips of paper and shall be attached to the application for pension.

**Note 1.-** Specimen signature should only be taken when the applicants are literate.

**Note 2.-** The following endorsement should be made on the slips of paper on which thumb and finger impressions are taken under sub-rules (2) or sub-rules (6).

**ENDORSEMENT**

*(To be written below the thumb and finger impressions)* Thumb and finger impressions of.....  
Date.....  
Taken before.....  
Name of officer.....  
Designation of officer.....  
On (date).....

(3) These impressions will be sent together with the pension papers to the officer reporting on the claims to pension and be forwarded by him to the authority who has to sanction the pension. They will thereafter, with a copy of the first page of the application for pension, be forwarded by the sanctioning authority to the officer who audits payments of the pension.

(4) One of the impressions will be pasted on the copy of the first page of the application for pension and will serve in the Auditing Office as a permanent record of the impressions. The other impression will be pasted on the Disbursing Officer's half of the Pension Payment Order.

(5) In the case of non-service pensioners, the thumb and finger impressions shall be made on the descriptive roll in the presence of the officer preparing the roll.

(6) In the case of non-service pensioners, impressions shall also be taken by the officer preparing the descriptive roll, on a separate slip will be pasted on the Disbursing Officer's half of the Pension Payment Order in the space provided therein for the purpose.

(7) In the case of non-service pensioners, the impressions given on the descriptive roll will form the Auditing Officer's permanent record, and those given on the slip will be pasted on the Disbursing Officer's half of the Pension Payment Order in the space provided therein for the purpose.

(8) On the first appearance of a pensioner on or after 1<sup>st</sup> April of each year, the Disbursing Officer shall except in the case of pensioner whose specimen signature are attached with the Pension Payment Order, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner shall then be identified from particulars given in the Disbursing Officer's portion of the payment Pension Order. Identification shall also be made by an examination of the impressions given on the bill with those attached with the Pension Payment Order or by reference of the pensioner's photograph where one is pasted in the Disbursing Officer's portion of the Pension Payment Order, if he cannot be identified by other means with absolute certainty.

**Note 1.-** The provision with regard to the taking of the impressions of the thumb and all the fingers of the pensioners and the examination of such impressions for the purpose of identification is relaxed in case of a pensioner whose monthly pension exceeds Rs.50.

**Note 2.-** In the case of civil pensioner's whose monthly pension is Rs.50, or below the left thumb impression only should be taken annually on the pension bill instead of all fingers.

(9) Purdanashin ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who grants the life certificate, or in the case of illiterate pensioners who personally attend the paying office before the Disbursing Officers.

(10) In all cases referred to in Note 1 and 2 below Rule 184, the Disbursing Officers must take special precautions to prevent impositions and must at least once a year receive proof independent of that pensioner. For this purpose the Disbursing Office shall, save in cases authority, require the personal attendance and due identification of all pensioners who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may be alleged, he shall require proof thereof in addition to the proof submitted of the pensioner's existence. The Disbursing Officer is personally responsible for any payment wrongly made, and in all cases of doubt he must consult the Accountant General.

*Exception.-* In case where a pension claim submitted by a pensioner is supported by life certificate granted under the provision of note 2 below Rule 184 by a Gazetted Officer whose specimen signature is on record in the Treasury or by a Government officer exercising the power of Magistrate under the Criminal Procedure Code or by a Registrar or Sub-Registrar appointed under the Indian Registration Act under their respective seal of office, personal appearance of the pensioner at the Treasury will not be insisted upon. The Treasury Officer however, in all cases of doubt, will be competent to obtain proof of the pensioner independent of that furnished by the life certificate.

**Note 1.-** A pensioner of rank may be privately identified by the Disbursing Officer and need not be required to appear at the Disbursing Office.

**Note 2.-** The above order does not apply to cases governed by Rule 184.

(11) To ensure that pensioner attends personally at least once a year for the purpose of identification as required by rule 216 of the Meghalaya Service (Pension) Rules some such method as the following should be adopted:-

In the cases providing for nothing monthly payments on the reverse of the Pension Payment Order an entry say "Life Certificate" may be made by means of a rubber stamp or otherwise each time payment is made on a life Certificate. This will enable the Disbursing Officer to ascertain at a glance the period of non-attendance of the pensioner and send out a call (or printed call) for this appearance when the period of non-attendance approaches a year through the messenger who calls to receive payment of pension in the month previous to the month in which the pensioner is due to appear in person.

### **RECOVERIES FROM PENSIONS**

186. The claim against and the recovery from a pensioner may be one or other of the following:-

- (1) Recovery as a punitive measure in order to make good the loss caused to Government as a result of negligence or fraud on the part of the person concerned while he was in service.
- (2) Recovery of other Government dues such as over issues of pay, allowances or leave-salary, or admitted and obvious dues such as House Rent, Postal Life Insurance premia, outstanding Motor Car, House building, Travelling Allowance or other advances.

None of the recoveries mentioned above may be effected by a reduction of the pension about to be sanctioned, except-

(i) in the circumstances contemplated in rule 21 of the Meghalaya Services (Pension) Rules, and

(ii) when the pensioner by request made or consent given has agreed that the recovery may be made.

(iii) when the pensioner by request made or consent given has agreed that the recovery may be made.

In cases when the pensioner does not agree to recovery being made even of sums admittedly due to Government, the only alternative is to take due recourse to Court of Law.

## **FUNCTIONS UNDER THE PENSION ACT, 1871**

187. The State Government perform the functions of the Chief Revenue Authority (or the Chief Controlling Revenue Authority) for the purposes of dealing with State pensions as contemplated in the Pensions Act. They have been entrusted under the provisions of Article 258 (1) of the Constitution with all the functions of Government under the Pensions Act of 1871 in relation also to Union Pensions and grants which have been performed by them upto the 31<sup>st</sup> August 1938 by virtue of the Government of India (Adaptation of Indian Laws) Order, 1937 and paragraph 8 of the India and Burma (Transitory Provisions) Order, 1937.

### CHAPTER IX

#### **MISCELLANEOUS CHARGES**

##### **REFUNDS**

188. The sanction necessary for refunds of revenue is regulated by the Delegation of Financial Powers rules. This sanction may either be given on the voucher itself, or quoted on it, a certified copy being attached when such orders are not separately communicated to the Audit Office.

189. Remissions of revenues allowed before collection should be treated as reductions of demands, and cash repayments of such revenue after collection, adjusted under the head 'Deduct-Refunds' subordinate to Direct Receipts. All other refunds of revenue and repayments of "Receipt and Recoveries on Capital Account" should be taken in reduction of the receipts under the heads concerned through the head 'Deduct-Refunds'.

190. Before a remission or refund of any kind otherwise in order, is allowed, the original demand or realisation, as the case may be, should be traced and a reference to the remission or repayment should be so recorded against the original entry in the cash book and other account as to make the entertainment of the double or erroneous claim impossible. Any acknowledgement previously granted should be taken back if possible and destroyed.

Rules for the grant of refund of the value of stamps are given in Appendix 7.

#### **COMPENSATION FOR LAND ACQUIRED**

191. The procedure to be observed for the payment of compensation for land taken up for public purposes under the land Acquisition Act of 1894, is regulated by the rules in Appendix 8.

In the case of land acquired by private negotiations, the officer who settles the price, etc., should draw up Form A prescribed in Appendix 8 for use in the case of an award, and this should be made the basis of the subsequent payments.

## **DEPARTMENTAL CONSTRUCTION**

192. Rules regulating departmental construction buildings other than in the Forest and Public Works Department are given in Appendix 9.

### CHAPTER X

#### STORES

##### **GENERAL RULES**

193. The Public Works, Forest and certain other Departments of Government, viz., Jails, Agriculture, etc., obtain large quantity of stores for consumption, manufacture or otherwise. The departmental officers entrusted with the care, use or consumption of these stores, are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. The term 'Stores' includes among other things Stamps and Exercise, Bandaroles stored in Treasuries, the detailed rules relating to which are contained in Section (1) of Part XII of the Stamp Manual issued by the Finance Department.

##### **RECEIPT OF STORES**

194. All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government servant who should be required to give a certificate that he actually received the materials and recorded them in his appropriate Stock Registers.

##### **ISSUE OF STORES**

195. When materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in-charge of the stores should see that a requisition or indent in proper form has been made by a properly authorised person, examine it carefully with reference to any orders or rules for the issue of stores and sign it after making suitable alterations under his dated initials, in the description and quantity of materials if he is unable to comply with the requisition in full. The requisition or indent should be returned at once to the requisitioning officer for signature. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered or despatched, or from a duly authorised agent.

##### **STOCK ACCOUNT**

196. The Accounts are two kinds:-

(a) Quantity Accounts and (b) Value Accounts.

(a) All quantities received in or issued from stores should be entered in the stock Account under the respective heads on the dates the transaction takes place, and balances struck every month which

should correspond with the quantities in stock at the close of each month.

- (b) The Value Accounts should show the money value of the materials received in and issued from stock. The value of all the materials obtained from different sources, either by cash payment or by book adjustment, should therefore be entered on the receipt side. The issues side should show the value of materials issued from time to time at rate which should be previously fixed by competent authorities after taking into account in addition to the original price, the cost of carriage, and losses from depreciation or wastage, cost of stores and godown and other similar charges (*Vide* rule 214) but should in no case exceed the market value. A general valuation should also be made of the stock in hand at the close of each half year at reasonably accurate prices which should be reviewed from time to time and revised when necessary and then entered on the receipt side. The difference between the totals of the two columns will ordinarily show profit or loss in the operation of different classes of materials. This will enable the authorities to re-adjust the prices, where necessary.

### **STOCK TAKING**

197. The balance in stock should be half-yearly examined to see whether the balance in hand represents the quantities as well as the value borne on the account books. In the case of the Meghalaya Government Book Depot and the Stock of the Forms Stores in the Meghalaya Secretariat, the verification should be annual. Any discrepancy discovered in the verification should be fully explained, and the book balance set right under orders of the competent authority.

The verification of stores will be made by some higher official of the same or a different Department and must in no case made by the official liable to be required to pay for deficit, if any, in the stores. If in any case an officer checks his own stores, some other arrangement for verification should be made within the Department. If the stores are in the technical nature and cannot be expertly checked by a Superior Official of the same Department, a suitable expert from another Department should be borrowed if available; if an expert from another Department cannot be borrowed, the best arrangement possible must be made within the Department.

### **SPECIAL RULES FOR THE PUBLIC WORKS DEPARTMENT GENERAL**

198. The stores of the Public Works Department are divided into two classes (i) Stocks, which includes materials at site or charged direct to works; (ii) Tools and plant. A Divisional Officer is responsible that proper arrangements are made throughout his Division for the custody of all Government stores; and unless there are orders to the contrary, Sectional Officers will hold charge of, and be responsible for the stores in their charge. The nearest senior officer is bound to take charge of stores or cash which, from the death or departure of the person lately in charge, or from any other cause, may be left at or near his station without adequate protection.

## ACQUISITION OF STORES

199. Stock, including road metal, and materials, required in ordinary course for the execution of sanctioned works, may be procured, subject to the provisions of the Store Rules, on the authority of the Executive Engineer. In order to avoid losses to Government when calling on firms for quotations for supply of materials the firms should invariably be asked to state the time from receipt of the order within which despatch can be made, and when the order is placed the attention of the firm should be drawn to this period. If the stores are to be manufactured, a separate estimate for their preparation may be required, as laid down in rule 202. "Tools and Plant" can only be purchased or manufactured on estimates sanctioned by competent authority, unless the amount does not exceed Rs.500.

200. The general rules for the supply of articles required for the public service, whether of indigenous origin or otherwise, will be found in the Store Rules (Appendix 10). The restrictions imposed by these rules do not apply to purchases made by or on behalf of Municipalities or Local Funds, excepting when the stores purchased are paid for from Government revenues on behalf of Municipalities and Local Funds, excepting when the stores purchased are paid for from Government revenues on behalf of Government or from funds advanced by Government. In the latter circumstances Government may however direct that the provision of these need not apply. When a Public Works Department Officer carries out a work for any of the bodies referred to above, the rules shall apply, except when they specially desire to have the stores purchased otherwise and the Government has accorded its approval.

201. Indents on other Departments in India, when not required to be prepared on special forms, should be prepared in duplicate on Financial Rule Form No.15. Receipts in forms supplied by the Ordinance, or other Departments must be granted for all stores obtained. In the absence of special instructions to the contrary, Divisional Officers are prohibited from resorting to the Ordinance Department, or to the Supply and Transport Corps, for the supply of any articles which can be procured in the local market, or made up in their own workshops.

202. Articles which have not to be obtained from abroad in accordance with the Store Rules, and which cannot be conveniently made up in workshops, may be procured or indent from any Government workshop authorised to undertake work for other Departments. No work is to be undertaken in workshops of the Department, other than work required for the various Branches of the Department, other than work required for the various Branches of the Department, except under some general or special order of Government. No work should be undertaken for Local Bodies or private parties, before the whole estimated cost, including all charges for supervision, profit, etc., that may be leviable under the rule for the time being in force, has been paid to the Executive Engineer or into a Government Treasury to the credit of the Public Works Department. This rule may be relaxed at the discretion of the Executive Engineer only in the case of employees of the Division, provided that the expenditure incurred is deducted monthly from their pay.

203. The manufacture or collection of materials involving an outlay of Rs.10, 000 or upwards must in all cases be covered by an estimate. If the material be for a work already duly sanctioned, or for reserve stock within the limit sanctioned for the Division, the estimate will only require the approval of competent authority as indicated in serial No.24 under 'Public Works Department' Schedule III to the Delegation of Financial Powers Rules, but in all other cases, the estimate must be duly sanctioned as for an original work.

### **RESERVE OF STOCK**

204. Reserve of stock will only be maintained when necessitated by the remoteness of the Division or works from the market or source of supply, or for use in emergency. When it is considered necessary that a reserve should be maintained, the maximum limit will be fixed by the Chief Engineer. Divisional Officers are empowered to purchase or manufacture stores to maintain the reserve, subject to the approval or sanction to estimates required by Rule 203.

### **DISPOSAL OF STORES**

205. When stores (including tools and plant) are sold to the public or other Departments (including railways), or are issued on account of any work executed for them in workshops at their full value, an addition of 10 percent must be made to cover charges for supervision, storage and contingencies. This addition, may, however be waived by the officer empowered to sanction the sale in the case of surplus stores which in his opinion, would otherwise be unsalable, (*See Rule 217*).

206. When stores (including tools and plant) of any kind become unserviceable, a report must be made on the survey report in Financial Rule Form No.15-A to the authority competent to issue orders for disposal giving the period during which the articles have been in store or in use, and the reasons for and cause of deterioration.

Except as specially provided elsewhere no public stores should be sold otherwise than by public auction. Commission, which should not exceed 5 percent, may be allowed to the auctioneer, not being a departmental subordinate, but no commission can be allowed on private sales.

### **STOCK**

207. The stock of a Division is sometimes kept in a single godown or yard in charge of a Store-keeper or other officer or each Sub-divisional Officer may have a separate stock in his charge, either at his headquarters or scattered over the sub-division in the direct custody of subordinates or other Sectional Officers. Again, the stock, although scattered over the entire Division may be in the general charge of a single official and the Sub-divisional Officers may merely indent upon him, he keeps all the accounts. The stock account should be kept in accordance with the rules detailed below whatever be the arrangement in force in the Division.

## QUANTITY ACCOUNTS

208. Materials may be received on stock from the following sources:-

- (a) Supplies,
- (b) Other sub-division, divisions or departments (including Government workshops).
- (c) Manufacture, and
- (d) Works, buildings, etc.

In all cases there should be proper authority for the receipt, by the Store-keeper or the Sectional Officer concerned of materials to be brought on to stock. This authority should be given in writing by the Divisional Officer.

209. All materials received should be examined and counted, or measured, as the case may be, when delivery is taken. Any certificate that the Store-keeper or Sectional Officer concerned may be called upon to record in respect of the receipt of stores, giving an acknowledgement to a supplier or any other purpose, should be in the following form:-

Received on \_\_\_\_\_ and recorded duly  
in the Register of Stock Receipts. (See also page of Measurement Book No.

Date \_\_\_\_\_ (Signature).....

**Note.-** In the case of local bazar purchases, chargeable either to works or to office contingencies. Financial Rule Form No.15, indent for stores, in bound books should be introduced. The receipt of stores should be endorsed by the receiving officers on the counterfoils, which will serve to form a systematic record of such purchases and should enable the Disbursing Officers to exercise a proper check and to avoid a risk of double payment. All bills for work done or supplies received should be entered in the measurement books, unless special instructions to the contrary are issued by Government, in which case some systematic record or payment should be kept with a view to avoid the risk of double payment.

### (b) Issues

210. Materials may be issued from stock for the following purposes:-

- (a) for use on works either by issue to contractors or direct (*vide* Rule 339),
- (b) for dispatch to other Sub-division, Divisions or Departments,
- (c) for sale to contractors, employees, other persons, or local bodies.

They should be issued only on receipt of an indent in Financial Rule Form No.15, signed by the Divisional or the Sub-divisional Officer. But when a Sectional Officer has to issue stock materials for the requirements of works under himself, the use of this form is not obligatory, if the Sectional Officer has been authorised by the Divisional Officer to draw such materials from his stock upto any assigned limit not exceeding the provision made for materials in sanctioned estimates.

**Note 1.-** When examining Registers of Stock Issues and work abstracts Sub-divisional Officer should see that in practice this rule is observed strictly, and they should deal suitably with instances of unauthorised and excessive issues to works made by Sectional Officers without due cause.

**Note 2.-** The term 'work' include manufacture operations.

211. When issuing materials forms stock. The Storekeeper or Sectional Officer should examine the indent and sign it after making suitable alteration, under his dated initials, in the description and quantities of materials, if he is unable to comply with the indent in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply as actually made. The indent should then be returned at once to the indenting officer for signature on in invoice portion.

**Note .-** It should be seen that the acknowledgement of material is signed by the person to whom they are ordered to be delivered or despatched or by a duty authorised agent. This applies also to issues made to contractors and private persons.

212. Ordinarily all transactions of receipts and issues should be recorded strictly in accordance with the rules in the order of occurrence and as soon as they take place but as an exception to this rule, the issues of petty stores by a Sectional Officer direct to works under his supervision may be shown in the accounts collectively once a month when closing the accounts of the month.

### VALUE ACCOUNTS

#### *(A) Payment for stock received*

213. Bills of suppliers should, before payment, be examined and dealt with in the manner prescribed in Rules 308 to 321.

**Note .-** Special attention to rule 320, the object of which is to prevent erroneous double claims being put forward successfully. Store-keepers and Sectional Officers may, if desired, be required to verify suppliers' bill before payment (vide rule 209), but the Disbursing is responsible that no payment is made unless the precautions referred to above have been observed.

214. Cash Payment should not be made for stock received from other sources.

#### *(B) Recoveries for stock issued Issue rates*

215. An issue rate is assigned to each new article as it is brought to stock. This rate is fixed on the principle that the cost to be charged to works on which the materials are to be used should approximately equal the actual cost of stores and that there may be no ultimate profit or loss in the stock accounts. It should provide, beyond the original price paid, for carriage and other incidental charges, if any, actually incurred on the acquisition of stores such as:-

- (1) the expenditure on work-charged establishment employed on handling and keeping the initial accounts.
- (2) the expenditure on the custody of stock.
- (3) the expenditure on the maintenance of the store godown or yards, and
- (4) loss from depreciation or wastage, but should in no case be in excess of the market rate.

**Note 1 .-** It is not necessary that the issue rate for an item should be the same in all Sub-divisions, but a uniform rate should ordinarily be prescribed for all localities in a Sub-division.

**Note 2 .-** The issue rate should be worked out to the nearest five paise as far as possible.

216. All purchases are made or contracts for the supply of materials are entered into, variations in cost should be watched, and if these are appreciable, issue rates may, and in important cases, shall at once be raised or lowered, as may be necessary. Further, when closing the Yearly Register of Stock, all rates must be reviewed and revised if necessary, to bring them within the market rates.

217. If the issue rate of an article of stock is appreciably less than the market rate, the following precautions should be taken in addition to any restrictions on sales or on issues outside the Division which the Divisional Officer may prescribe:-

- (a) Issues to contractors and sales shall be made at market rates, but see rules 340 and 341.
- (b) Issues to other Divisions and Departments may be made at a rate higher than the issue rate.

### **STORAGE CHARGES**

218. A storage rate is fixed annually for each Division or Sub-division on the principle that the total estimated annual expenditure is, as far as possible, recovered from the issues likely to be made during the year. On the basis of this rate, storage charges are calculated simultaneously with the book value, for all issues made under the Rule 210.

### **MODE OF RECOVERY**

219. (a) The Sub-Divisional Officer is responsible that the value of materials sold to Municipalities, Local Bodies and the public, and of issues made to contractors for private use, is recovered in cash at the earliest opportunity.

(b) The Sub-divisional Officer is also responsible for the clearance, from works accounts of all outstanding against contractors on account of the recoverable value of materials issue to them by charge to works.

### **FICTITIOUS ADJUSTMENTS**

220. Fictitious stock adjustments are strictly prohibited such, for example, as (1) the debiting to a work of the cost of materials not required, or in excess of actual requirements, (2) the debiting to a particular work for which funds are available of the value of materials intended to be utilised on another work for which no funds are available, (3) the writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc. Any breach of this rule constitutes a serious irregularity, which will be brought prominently to the notice of the Government by the Accountant General.

### **YEARLY REGISTER OF STOCK**

221. Executive Engineers and Public Works Disburser should personally make a general review of their stock and issue rates annually at the end of September and consider whether the rates of any of the articles in stock which can be considered to have market value in the locality required revision owing to appreciable difference in the current market rates in the locality or for any other special reason. The reason for any proposed revision should be stated and a certificate given as follows:-

‘I have reviewed the stock rates and consider that the following revisions should be made for reasons stated of that no revisions are necessary’.

222. The Divisional Officer should also make a review of the stock balances and record his remarks and order this register in Financial Rule Form No.16.

**Note.-** The review should be directed specially towards ensuring that stores are priced in accordance with the rules, that stocks are taken periodically by responsible officers, and that stocks of individual items are regulated on a consideration of actual requirements of the near future and with due regard to the average consumption of the past. The object to secure is that the stock on the register shall consist only of efficient and necessary articles priced within the rates at which they could be purchased the time.

### **STOCK TAKING**

223. Sub-divisional Officers shall verify the stores in full once a year. The Divisional Officer shall verify annually ten percent of all stores within three months previous to the date of submission of the Stock and Tools and Plant returns.

224. When the stocks of an article are scattered in a sub-division it may not be possible to test the aggregate book balance or any article for the Subdivision by an actual verification of all the stocks of it at the same time. In such cases, the various stocks in charge of a Sectional Officer of each article, should, as far as possible, be verified at or about the same time.

The procedure of verification outlined in the foregoing rule is suitable primarily for divisions executing ordinary works. In the cases of special stores depots or Divisions or of construction Divisions where there may be large concentration of stores, their physical verification should be performed by such agency and in such detail as may be decided by Government in consultation with the Audit Officer.

225. The results of all verifications of stock should be reported to the Divisional Officer for order; but, as soon as a discrepancy is noticed, the Book balance must be set right by the verifying officer with a suitable remark.

**TOOLS AND PLANT**  
**NUMERICAL ACCOUNT**  
**RECEIPT**

226. All articles of tools and plant received should be examined and counted when delivery is taken.

**PAYMENT FOR SUPPLIES**

227. Payments for tools and plant received from suppliers and other sources should be made generally in the manner prescribed for stock receipts. But when the Mathematical Instruments Department is unable to supply any instruments indented for and arranges for their purchases, the suppliers' bill will, if that Department so desires, be paid in cash or by a Government draft.

**RECOVERIES**

*(a) For use of Tools and Plant*

228. When tools and plant are lent to local bodies, contractors or others, the hire and other charges should be determined in accordance with the rules in Appendix 11 and should be recovered regularly.

*(b) For sales and transfer*

229. The Sub-divisional Officer is responsible that when Tools and Plant are disposed of by sale or otherwise, with the sanction of competent authority, the amount recoverable from parties concerned is realised at the earliest opportunity.

**VERIFICATION**

230. The rule regarding verification of stock applies also to verification of tools and plant except that when any articles are found deficient, a note of the deficiency should be made in the account of issues only without any correction of the book balance.

**ROAD METAL**

231. Supplies of road metal should be measured and paid for in the same way as supplies of other materials for works.

232. The verification of the road metal should be generally on the lines of the verification of the materials charged to works (*vide* rule 351).

233. A rate book or schedule of rates showing the lowest rate at which metal can be supplied to roadside throughout the division should be kept in the Divisional Office in Financial Rule Form No.17, with such modifications as may be considered necessary by the Divisional Officer to suit local condition. The rates should be revised, from time to time, as old quarries are exhausted or new ones opened or as other circumstances affect the rates.

## **CHAPTER XI**

### **Conservancy and works charges of the Forest Department**

**N.B.-** The Governor has assigned to the Forest Department the construction and maintenance of works, lands and buildings required for an used by that Department.

### **LABOURERS**

234. For works executed by labourers, wherever paid by the day or otherwise, a muster roll must be kept showing the names of labourers, the number of days they have worked, rate of pay and the amount due to each. This nominal muster roll is the initial record of the labour employed each day on each work and must be written up daily by the subordinate deputed for the purpose.

235. Payments on muster roll should be made or witnessed by the officer of highest standing available, who should certify to the payments individually or by groups. They should be made as expeditiously as possible.

Muster rolls should never be copied or prepared in duplicate, and payments must invariably be made and accounted for on the roll, as originally prepared.

The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll.

After payment an abstract should be prepared in Financial Rule, Form No.18 wherein the amount paid should be certified; this abstract will be the voucher in support of the charge in the cash boo.

### **CONTRACTORS**

236. (a) In the case of work or supply of sufficient magnitude a contract should be made on a written agreement and registered, so that it can be maintained in the court of law in the event of dispute. The general principles applicable to contracts as laid down in Annexure A to Appendix 9 to these rules should be observed.

(b) Payments can be made to contractors only by the Divisional Officer or by an authorised subordinate Government servant. Claims for such payments should be prepared, preferably by the claimants themselves; in Financial Rule Form No.19 and no payment should be made until the correctness of the claim in respect of quantities and rates, as well as the quality of the work or supply, and other necessary factors have been accepted by a responsible Government servant.

### **MEASUREMENTS**

237. Work done otherwise than on a lump sum contract, and supplies made by a contractor should unless impracticable, be measured (weighed or counted) before payment thereof is made. The details of the measurements made should be systematically recorded in a book, called a measurement book, which

will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identification and check.

The pages of the book, should be machine-numbered, and no page may be torn out, nor may any entry be erased or effaced so as to be illegible. All corrections must duly attested by a responsible Government servant.

238. A reference to the vouchers in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the measurement book, and no contract certification or bill should be signed without thus crossing off the connected entry in the measurement book. The document in which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

### **ADVANCES TO CONTRACTORS**

239. Advances to contractors may be given in exceptional cases only when no other arrangements can be made for carrying on the work. An advance can be made only under the orders of competent authority, and security must be taken, if possible, for its summary recovery in the event of its not being adjusted by work done.

**Note.-** Competent authority referred to in this rule is the authority specified in Schedule III to the Delegation of Financial Powers Rules, under Forest Department- Loans and Advances.

### **RECORD OF SANCTION AND EXPENDITURE**

240. Works requiring the sanction of an authority higher than the Divisional Officer cannot ordinarily be commenced until the sanction has been accorded. All such sanctions will be numbered consecutively by the Conservator of Forests for each financial year, and they will be communicated by him to the Accountant General in monthly lists.

A detailed record for the sanction relating to each sanctioned work and of the expenditure incurred thereon from time to time should be kept in a register showing the name of the Range, nature of work, number and date of sanction and the amount sanctioned and the months, particulars and amounts for expenditure. The number and date of letter under which completion report is sent should also be recorded in this register.

241. When a sanctioned work is completed, all outstanding liabilities should be discharged as soon as possible; and the account of the work should be closed. A completion report showing the amounts sanctioned and actually expended, in the same details as in the monthly accounts, should then be submitted through the Accountant General to the Conservator who should forward it to Government, if the work was sanctioned by the Government.

## **HIRE OF TOOLS AND PLANT**

242. Departmental stores such as saws or other tools of a like nature may be hired out to contractors only in a case of emergency. Hire should invariably be charged in all cases and at the rate of 24 percent per annum on the original cost of the stores, 1/12<sup>th</sup> of the annual rate being charged for a month or part of a month. The hirers shall be required to pay the hire in advance and security equal to the value of stores. They will bear all incidental charges and make good the loss or damage, if any. The stores should be returned as soon as the emergency ceases.

## **CHAPTER XII**

### **EXECUTION OF WORKS IN THE PUBLIC WORKS DEPARTMENT**

#### **ADMINISTRATIVE APPROVAL AND TECHNICAL SANCTION**

243. For every work, except petty works and repairs the cost of which does not exceed Rs.7, 500 and repair for which lumpsum provision has been sanctioned, a detailed estimate must be prepared for the sanction of competent authority; this sanction is known as the “technical sanction” to the estimate. Except where definite provision is made of these rules to the contrary technical sanction can only be accorded by Government on Public Works Department, or, where power has been delegated to them, by officers of that Department.

244. For every work, other than petty works, initiated by or required by any department, it is necessary to obtain the concurrence of the department concerned to the proposal before technical sanction can be accorded in the Public Works Department. The formal acceptance by the department concerned is termed “administrative approval” and is, in effect, an order to the Public Works Department to execute certain specified works at a stated sum, to meet the administrative needs of the department requiring the work. The accord of the administrative approval in no way dispenses with the necessity for technical sanction, which must be obtained before construction can be commenced. Administrative approval should not be accorded until the professional authorities have intimated that the proposals are structurally sound, and that the preliminary estimate is sufficiently correct for the purpose and, in the case of works costing over Rs. 20,000 until the concurrence of the Finance Department has been obtained. A similar procedure should be followed in the case of works required to meet the administrative needs of the Public Works Department, both the administrative approval and the technical sanction being accorded in the Public Works Department.

245. An application for administrative approval should be accompanied by a preliminary report, an approximate estimate and by such preliminary plans, information as to the site and other details as may be necessary to elucidate the proposals. The approximate estimate and preliminary plans will be furnished by the Public Works Department.

246. When owing to modification or deviations from the original proposals, or when from the preparation of the detailed estimate, or in course of execution, it becomes apparent that the cost of the work will exceed the amount administratively approved by more than 10 percent, revised administrative approval to the increased expenditure must be obtained; similar steps must be taken if the original proposals are materially departed from, even if no increase cost is thereby incurred.

#### **DEMAND BY CIVIL OFFICERS**

247. Applications for new buildings, and for addition or alterations to existing buildings should be made by the officer of the department concerned, in communication with the Executive Engineer. It is the duty of the Executive Engineer. It is the duty of the Executive Engineer, while giving due weight to opinion of the department concerned, to oppose any application for works of the real necessity for which he is not satisfied; whenever he is unable to recommend the executions of a work, he should explain his objections to the officer concerned, and, if he fails to convince him, he should refer the matter to the Superintending Engineer. The actual execution of works, asked for by civil officers must in every case be dependent on funds being available.

248. The local head of a civil department may call upon the Executive Engineer to report on proposals for additions or alterations to the buildings in his use and to state the probable cost; but Executive Engineers cannot be required, except by their departmental superiors, to prepare the detailed designs and estimates necessary for Technical sanction.

249. On the requisition of an initiating authority, the Executive Engineer concerned will prepare a rough plan and an approximate estimate (based on Km or plinth area rate) of the work proposed, but if the initiating authority is not himself the head of the department he will explain the proposals to the head of his department and will obtain his concurrence to a request for rough plans and estimates being made. The object of this latter provision is that the Public Works department shall not be called upon to prepare plans and estimates for works without an assurance that the necessity of works and the accommodation required have been carefully considered and that there is a reasonable probability of the works being undertaken in the near future. The Executive Engineer should indicate clearly the style of execution proposed and should give the information and data on which he bases his rates. He should include an approximate valuation of any land required and of any buildings; etc., which may stand upon it, Information for the framing of this valuation should be supplied by the Deputy Commissioner of the district, with the least possible delay.

250. When administrative approval has been accorded to a final project, the work will be taken in hand as soon as funds are placed at the disposal of the Executive Engineer.

## **PREPARATION OF PROJECTS**

251. The papers to be submitted with the project for a work will consist of a report, a specification, a detailed statement of measurements, quantities, rates and an abstract showing the total estimated cost of each item. These documents together form what is called "the estimates". The manner in which it is proposed to execute the work will determine the form in which the abstract is framed (*See rule 356*). To facilitate the preparations of estimates a schedule of rates for each kind of work commonly executed should be kept up in each division. The estimated rates should generally agree with the schedule of rates, but if for any reason these are considered sufficient, or are in excess, a detailed statement must be annexed to the estimate showing the manner in which the rate used in the estimate is arrived at. It should be prepared on the basis of the rates prevailing in each locality and necessary analysis of the rates for each description of work and for the varying conditions thereof should, as far as practicable, be recorded. The same rule will hold good with regard to any rates, differing from those formerly in force in the division, when no standard schedule exists, or when any work of a description not previously executed in the division is estimated for.

## **CONTRACTS**

252. The recognised system for carrying out work and supplying or carrying materials otherwise than by the employment of daily labour, are "piece-work" and "contract work". Piece-work is that for which a rate only is agreed upon without reference to the total quantity or the quantity to be done within a given period. The term 'contract', as used in this chapter, does not include agreements for the execution of work by piece-work, nor does it include ordinary purchases of materials. All other work, done under agreement, is termed "contract work" and agreements for such work, which should invariably be in writing and should be precisely and definitely expressed, should state the quality and quantity of the work to be done, the specifications to be complied with, the time within which the work is to be completed, the conditions to be observed, the security to be lodged and the terms upon which the payments will be made and penalties exacted with any provisions necessary for safeguarding the property entrusted to the contractor.

253. "Contract" may be of three kinds, viz., lumpsum, schedule and a combination of these two.

In a lumpsum contract, the contractor engages to execute the work with all its contingencies for a fixed sum.

Schedule contracts are those in which the contractor undertakes to execute the work at fixed rates; the sum he is to receive depending on the quantities and kind of work done or materials supplied.

The third kind of contract is a combination of both these. This, a fixed sum is proposed for the completion of the work as specified and a schedule of rates is agreed upon by which to regulate the price to be paid or to be deducted for additions and alterations.

254. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced; and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified or suit local requirements after consultation with the legal Advisers of Government. The terms of a contract once entered into should not be materially varied without the previous consent of the officer competent to enter into the contract as so varied. All agreements or security bonds entered into with the Public Works Department by contractors for the execution of work or for securities the due performance for contracts, are exempted from stamp duty.

255. Before a work is given out on contract, the Executive Engineer must prepare the necessary "contract document" such as:-

- (i) A set of drawing showing the general dimensions of the proposed work, and so far as necessary, details of the various parts;
- (ii) A specification of the work to be done, and of the materials to be used;
- (iii) A schedule of quantities; and
- (iv) A set "conditions of contract" to be complied with by the person whose tender is accepted.

256. If the tender is of a peculiar character, it will generally be desirable for officers to submit the contract documents to their departmental superiors before acceptance. In works of great magnitude, contract deeds should be specially prepared by the Government law officers.

257. Sealed tenders should invariably be invited in the most open and public manner possible, by advertisement in the Government Gazette or the Press, or by public notice in English and in Vernacular; tenderers should have free access to the contract documents. The notice should state –

- (1) The place where and the time when the contract documents can be seen, and blank forms of tender obtained.
- (2) The place where and the time and date on which tenders are to be submitted and are to be opened.
- (3) The amount of earnest money to accompany the tenders and the amount and nature of the security deposit required in the case of the accepted tender. The earnest money required should be deposited in the treasury, the duplicate copy of the challan being attached to the tender; cheques on Banks should not be accepted for this purpose.

**Note.-** National Savings Certificates standing in the name of the tenderer and duly endorsed in favour of the competent authority for acceptance of tender may also be accepted as earnest money.

- (4) With whom, or with what authority, the acceptance of the tender will rest.

Original as well as repair works upto a limit of Rs. 20,000 in each case may be allowed to local people of the district or region affected by flood at scheduled or estimated rate without calling for tender.

258. The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sum due to him forms a sufficient guarantee as the case may be. In the event, however, of materials being supplied by the contractor, no earnest money or security deposit is required when completed items of work are done on piece-work agreement in K-2 Form.

259. Usually the lowest tender should be accepted unless there be some objection to the capability of the contractor, the security offered by him, or his execution of former work. In selecting the tender to be accepted, the financial status of the individuals and firms tendering should be taken into consideration in addition to all other relevant factors. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officers to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. Such an explanation may be called for by superior authority if considered necessary.

260. In cases where the lowest tender is not accepted reasons should be recorded confidentially except when the value of the tenders, whether in K-2 Form or otherwise, does not exceed Rs.500 and the rates do not exceed the sanctioned schedule rates of the division.

261. Authority should always be reserved to reject any or all for the tenders received, without the assignment of a reason, and this should be expressly stated in the advertisement. All tenders received for the same contract should be opened by the Executive Engineer or other officer in person, in the presence of the tenderers or their authorised agents to whom they choose to attend. No tender should be accepted from any person directly or indirectly connected with Government service, or which involves an uncertain or indefinite liability or an condition of an unusual character.

#### SECURITY

262. Security should in all cases be taken for the due fulfilment of a contract. This security may be-

- (a) A deposit of cash, Government securities, Municipal debentures, Post Trust bonds, deposits of Scheduled banks, debenture issued by the State Financial Corporation, and National Savings Certificate.

- (b) Post Office 5-year cash certificates for the amount at which the certificates were purchased but not for their face value.’
- (c) A deduction of 10 percent from the monthly payment to be made on account of work done.
- (d) Personal security of two persons of known probity and substance.
- (e) A guarantee bond from a schedule bank.

**Note.-** Government securities, municipal debentures of Port Trust bonds should be accepted at their market value at the time of deposit. In the case of such security appreciating or depreciating no readjustment of their value should be made, unless the rise or fall of the market value is such as to render it necessary to call upon the depositor to produce further security to the extent of at least Rs.100 or to enable the officer accepting the deposit to return to the depositor security to the same extent. Even then no such adjustment should be made unless after such adjustment there is still a reasonable margin between the market value of the security tendered and the amount of the security necessary.

263. In cases of percentage deduction on account of security made from payment in the contractors’ running account bills, each deduction should be accounted for by credit of “Deposit” only when in excess of Rs. 500 in each case, and when below that amount they should be treated as “balance due to contractor”. But in the case of final bills the amount of the security deposit deducted from the running account bills, as well as from the final bill, if any should, irrespective of any money limit, be credited to deposit.

In cases in which the percentage deduction is waived in the case of piece-work agreements in exercise of the Divisional Officer’s discretion under the agreement, the reason thereof should be noted on the voucher.

264. In all contracts are should be taken to retain for Government the right to supply the contractor, from any source, with imported or other materials to the extent deemed necessary. (Rules 340, 341 and 347).

#### **OFFICERS EMPOWERED TO EXECUTE**

265. No authority lower than the officer in-charge of a Sub-division can accept any tender or make a contract for public work. The officers legally empowered to execute on behalf of the Governor, the different classes of deeds, contracts and other instruments are detailed in Annexure III to the Delegation of Financial Powers Rules. This power is, in each case, subject to the rules laying down the powers of officers to enter into contracts, *vide* serial No.1-10 under “C- In the case of Public Works Department (Subject to any limit fixed by Departmental order)”, of Annexure III to the Delegation of Financial Powers Rules.

266. It is not the intention to prevent the officers mentioned in the preceding rule from giving out to different contractors a number of contracts relating to one work, even though such work may be estimated to cost more than the amount upto which they are empowered to accept tenders. But no individual contractor may receive a contract amounting to more than this sum nor, if he has received one contract he may receive a second in connection with same work or

estimate while the first is still in force if the sum of the contracts exceeds the power of acceptance of the authority concerned.

267. Departure from the rules for contract specified above may be permitted or condoned by Government subject to any restrictions they may impose in each case.

268. No officer may accept any contract for a work or operation until an assurance has been received in writing from the authority competent to provide funds for the same, that such funds will be allotted before the liability.

#### DISPOSAL OF LAND

269. Any land not required by the Public Works Department should be made over by the Executive Engineer to the Deputy Commissioner.

270. When any immovable public property is made over to a local authority for public, religious, educational or any other purpose, the grant should be made on the express condition that the property shall be liable to be resumed by Government if used for other than the specific purposes for which it is granted; and that, should the property be at any time resumed by Government, the compensation payable therefore shall in no case exceed the amount, if any, paid to Government for the grant, together with the cost or present value, whichever is less, of any buildings erected or other works executed on the land, by the local authority.

#### COMMENCEMENT OF WORKS

271. It is a fundamental rule that no work shall be commenced unless a detailed design and, estimate have been sanctioned, allotment of funds made, and orders for its commencement issued by competent authority. Not only do these three conditions apply, even though the work is included in the Budget for the year, but sanction to the estimates does not of itself convey authority to commence a work, unless the other two conditions are fulfilled also.

272. (a) No expenditure on an original work which has not been provided for in the budget can be incurred without the prior approval of the Finance Department who shall accord their concurrence if in their opinion it cannot wait for regular provision in due course. The Department while initiating such a proposal should clearly indicate if fund to the extent of requirement can be found out from savings in his total appropriation, otherwise an advance from contingency Fund should be obtained before execution of the work.

(b) The State Government is the only authority empowered to order an Executive Officer to carry out an original work for which no estimates have been prepared, or for which no financial provision exists; its order must be conveyed in writing. On receipt of such orders, the officer who is directed to carry out the work will immediately intimate to the Audit Officer concerned that he is incurring a liability without due provision of funds, stating the approximate amount involved, and furnishing at the time a copy of the order under which he has acted.

273. When any new building is about to be commenced, or any alteration, addition or repairs to an existing building proposed to be executed due intimation of such intention must be given to the local head of the department, military or civil, concerned.

274. The sanction to an estimate must on all occasions be looked upon as strictly limited to the objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on sanctioned estimate cannot, without special authority, be applied to carry out additional work not contemplated in the original project, or fairly contingent on its actual execution. Savings due to the abandonment of a substantial section of any project sanctioned by an authority not lower than the State Government are not to be considered as available for work on other sections. A substantial section of a project shall be considered to have been abandoned if the estimated cost of the work in such section is not less than 5 percent of the total sanctioned cost of the project.

**Note.-** "Special Authority" means the sanction of the Administrative Department of the Government with recommendation of the Chief Engineer.

275. Where important structural alterations are contemplated, though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained. A revised estimate should be submitted for technical sanction, should the alterations involve any substantial change in the cost of the work. The responsibility for bringing material modifications of or deviations from the sanctioned estimates to the notice of the proper authorities rest primarily with Executive Officers and not with Audit. In the case of works, the estimates at which have been sanctioned by a competent authority, no additions or alterations likely to cause an excess, which will not fall within the power of sanction of that authority, should be permitted without the previous approval of a higher authority.

#### **LAPSE OF SANCTION**

276. Administrative approval and technical sanction lapse after two years, if the project has failed to obtain financial provision.

#### **TRAVELLING EXPENSES FOR ARTIFICERS AND LABOURERS**

277. When it is necessary to bring labourers and artificers from a distance, they may be allowed wages for the number of days occupied in the journeys to and from the site of the work, provided they join the work with proper despatch. At the discretion of the Divisional Officer, bonafide travelling expenses may also be allowed to them. The above charges must be borne by the estimate of the work.

#### **ADVANCES TO CONTRACTORS**

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

- (a) Cases in which a contractor, whose contract is for finished work, requires an advance on the security of materials brought to site, Executive Engineers may, in such cases, sanction advances up to an amount not exceeding 75 percent of the value (as assessed by themselves) of such materials, provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which Government secure a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials, and against the expenses entailed for their proper watch and safe custody. Payment of such advance should be made only on the certificate of an officer, not below the rank of Sub-divisional Officer, that the quantities of materials upon which the advances are made have actually been brought to site that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any over-payment which may occur in consequence.

The Chief and Superintendent Engineers may enter into contracts with contractors of repute and standing providing for advance payment to be standing providing for advance payment to be made for materials on transit to the extent of 75 percent of their value and of the freight actually paid on production of the original receipt for freight granted by the carrying company.

Recoveries of advance made in such cases should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for.

- (b) Cases in which, in the interest of works, it is absolutely necessary to make petty advances. In such cases advances up to Rs. 50 may be allowed by subordinates.
- (c) In all other cases only with the sanction of Government, which may, in exceptional circumstances, authorise such advances as may be deemed indispensable, taking all necessary precautions for securing Government – against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

279. An advance payment (*see* rule 13 for work actually executed) may be made on the certificate of a responsible officer (not below the rank of Sub-divisional Officer) to the effect that not less than the quantity of work paid that has actually been done, and the officer granting such a certificate will be held personally responsible for any over payment which may occur on the work in consequence. Final payment may, however, in no case be made without detailed measurements.

### **COMMUNICATION OF SANCTION**

280. A return of all estimates sanctioned should be submitted monthly to the Audit Office. The Executive Engineer is responsible that where a substantial section of a project sanctioned by higher authority has been abandoned, even thought provisionally, the aggregate assumed cost (including contingencies) of the works included in that section is intimated to the Audit Officer, for exclusion from the total sanctioned estimate of the project.

### **SUPPLEMENTARY ESTIMATES**

281. Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned must be covered by a supplementary estimates accompanied by a full report of the circumstances which render necessary.

The abstract must show the amount of the original estimate and the total of the sanction required including the supplementary amount.

### **REVISED ESTIMATES**

282. A revised estimates must be submitted when the sanctioned estimate is likely to be exceeded by more than 5 percent, for any cause whatsoever, or when material development or deviations have necessitated revised administrative approval. It must be accompanied by the report showing the progress made to date and explaining fully the cause of revision. The revised estimates need contain no details of items which are not altered, but merely a note to this effect. The sanctioned estimate must accompany a revised estimate. It is the duty of the Executive Engineer to see that a revised estimate is prepared and disposed of directly as and when necessity arises.

283. When the submission of revised estimate under the above rule is found necessary, it is essential that the revised estimate should be compared with the latest sanction of competent authority. When by reason or intermediate modifications such existing sanction differs from that accorded by highest authority concerned, a statement should be prepared showing how the sanction with which the revised is compared, has been arrived at.

284. When excesses occur at such an advanced period on the construction of a work as to render the submission of a revised estimate purposeless, the excesses, if beyond the power of the Executive Engineer to pass, must be fully explained in the completion report.

### **COMPLETION REPORTS**

285. A consolidated completion report in the Form prescribed in rule 363 should be prepared monthly of all completed works other than those referred to in rule 286, the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Executive Engineer is empowered to pass.

This report should show for each work or group of works the estimated cost, the outlay and the excess. When the completion report is utilised instead of a revised estimate, sufficient details must be given, if the excess is more than 5 percent to satisfy the authority whose sanction is necessary.

286. A detailed completion report in Form prescribed in rule 363 need only be prepared in respect of works on which the outlay has been recorded by sub-heads-

- (1) When, if the work was sanctioned by higher authority, the total estimate has been exceeded by more than 5 percent; and
- (2) When, if the work was sanctioned by the Executive Engineer, the total estimate has been exceeded by an amount greater than that which he is empowered to pass.

This report should give a comparison and explanation of differences between the quantity, rate and cost of work executed and those entered in the estimate.

**Note.-** The accounts of a work should be closed within three months from the date on which actual works has been completed.

The accounts of works which in accordance with Article 147 of the Account Code, Vol.III have been reported either on the schedule dockets, in a special letter, on completion statements or reports as completed, must not be re-opened without prior application to the Audit Office.

In exceptional cases in which it is absolutely necessary to re-open an estimate owing to an order received from Audit Office, a revised completion report giving reasons should at once be made, as soon as the estimate has again been finally closed, either on the schedule docket or in a completion report form. As a rule, this should be the only reason for re-opening an estimate.

### **NON-GOVERNMENT WORKS**

#### *(a) Estimates*

287. For every non-Government work there must be a duly sanctioned detailed estimate or requisition, as the case may be, in the same way as for a Government work.

288. Outlay on Deposit Works is required to be limited to the amount of deposit received.

#### *(b) Local Loan Works*

289. (a) No Public Department or Public Officer may incur any expenditure or liability against local loan funds unless a statement in writing is first obtained from the Accountant General that the amount is available out of the loan funds and has been placed in a separate account by the Accountant General so as to be available for the proposed expenditure.

(b) Funds so spent under the above rule shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they were included by the spending or Government servant.

290. The limit of funds set aside for expenditure on a work during the year should be ascertained from the Accountant General by the Government servant authorising the expenditure, and communicated to the Divisional Officer for guidance. This limit should be treated as the appropriation for the work and should not be exceeded without special orders.

### CHAPTER XIII

#### **WORKS ACCOUNTS-PUBLIC WORKS DEPARTMENT GENERAL PRINCIPLES**

291. Initial accounts and vouchers connected with charges relating to works must invariably specify:-

- (1) The full name of the work as given in the estimates;
- (2) The name of the component part (or 'sub-head') of it, if separate accounts are kept for the several component part; and
- (3) The charges (if any) which are of the nature of recoverable payments and the names of the contractors or others from whom recoverable.

292. (a) Expenditure on the construction or maintenance of a work may be broadly divided into two classes, *viz.*,

(1) Cash and (2) Stock charges. The charges are recorded in the cash and stock accounts respectively.

(b) In addition to the charges falling under these main classes there are other transactions affecting the cost of a work. For example, there may be charges incurred in another divisions or departments, materials received from them or services rendered by them, or there may be cash receipts such as are taken in reduction of expenditure in accordance with the rules.

293. In recording the cost of an individual work in the accounts no attempt should be made to include therein any charge on account of general services, like Establishment and Tools and Plant, the entire cost whereof is adjusted in the general accounts under the prescribed heads of classification. But if any connected with the working estimate for a work is rendered by another division or department and the claim made by it includes an authorised charged on accounts of such general services, under paragraph 2 of Appendix 12, such charge may be accepted and adjusted in the accounts of the work as part of the cost of the work in the same way as if the service has been rendered by a contractor.

1. The cost of special establishment employed on the acquisition of land when chargeable to the accounts of the works concerned should be treated as part of the works expenditure.

2. Lump sum charges of Establishment and Tools and Plant recoverable from other Government and Department, for works executed from them as a standing arrangement, should not be included in the accounts of the works but dealt with under the rules in Appendix 12.

### **INITIAL RECORDS OF ACCOUNT**

294. The little records upon which the accounts works are based are:-

- (a) The Muster Roll.
- (b) The Measurement Book.

### **MUSTER ROLLS**

295. For work done by daily labour, the subordinate in charge will prepare a muster roll showing the work done and the amount payable. For piece-work and for contract work generally, the Measurement Book will form the basis of account, and from which it will be checked and prepared the bills and accounts of contractors and supplying firms.

The nominal muster rolls, in Financial Rule Form No. 20 (supported by daily reports, if ordered by the Executive Engineer), is the initial record of the labour employed each day on a work and must be written up daily by the subordinate deputed for the purpose.

For all large works or group of works, labour reports in the prescribed form will be submitted either daily or periodically as may be directed by the Divisional Officer. They show the number of each class of labourers employed on each work or sub-head. Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received after the close of the month.

Whenever it is not found practicable for a subordinate to maintain the Muster Roll, a Section Assistant may be allowed to keep it, with the previous approval of the Executive Engineer; but in such cases muster rolls should be once or twice a week, either by the Sub-divisional Officer or by the subordinate in charge of the section. Entries in the Muster Roll should be made in ink or indelible pencil or special copying pencil.

296. Muster Rolls should be passed by the Sub-divisional Officer before they are paid. In cases where it causes inconveniences and delay in payment to labourers in remote and inaccessible and delay in payment of labourers in remote and inaccessible places, the Sectional Officers, may at the discretion of the Executive Engineer, be empowered to make payments up to a limit of Rs.50 on any one muster roll prior to such roll being passed by the Sub-divisional Officer. The Sub-divisional Officer will continue to exercise a careful check over these muster rolls with the daily labour reports.

The supply of departmental labour to contractors and others for their private works when not required for works of the Public Works Department, on payment of their wages and ration allowance where admissible plus 10 percent as supervision charges, is permissible.

## MEASUREMENT BOOKS

297. The Measurement Book which is maintained in Financial Rule Form No.21 is a most important record, since it is the basis of all accounts of quantities whether of work done by daily labour or by piece or by contract, or of materials received. It must be an original record of measurements actual measurements or counts. The descriptions must be lucid, so as to admit of easy identification and check. Detailed measurements may be dispensed with when payments on account for work actually executed are made on the certificate of an officer, not below the rank of Sub-divisional Officer, to the effect that below the rank of Sub-divisional Officer, to the effect that not less than the quantity of work paid for has actually been done. The officer or subordinate granting such a certificate is held personally responsible for any overpayment which may result. Final payments may not, however, in the latter case, be made without detailed measurements. The pages of Measurement Books should be machine numbered, and no page should, on any account, be torn out, not should an entry be erased, or effected, so as to be illegible. Mistakes must be corrected by crossing out the incorrect and re-writing the new words or figure should be made in ink or indelible pencil or special copying pencil. Entries should be made continuously; no lines, pages, or portions of pages must be left blank. In the event of cancellation of a measurement, it should be attested by dated initials, and the reason for cancellation should be recorded. A reliable record is to be aimed at, as it may have to be produced as evidence in a court of law.

**Note 1.-** Measurements for jungle clearing round the monuments at Mynshru, Nartiang and Nongkhlaw and the tank at Syndai in the Khasi Hills and the Jaintia Hills Districts need not be recorded by the subordinate at the site of the work. The subordinate, if he is satisfied on the report of the Doloi that the work has been properly done may enter it in the Measurement Book noting therein the name of the Doloi and submit bills for payment.

**Note 1.-** Measurements of work done or materials received should recorded in Measurement Books at the site of work. In the very instances when any measurement is not recorded at the site of the work, a note to this effect must be entered in red ink in the Measurement Book immediately after the entry to which it relate.

**Note 1.-** In entering measurements, all work done up to date will be include i.e., work previously measured and now again measured, will be brought forward.

298. When measurements in respect of each distinct item of work are recorded consecutively, the quantities will totalled up separately for each such item. When, however, measurements relating to each distinct item are recorded in several places, an abstract will be necessary in order to collect the total of such measurements so as to arrive in one place the total quantity against each item. In both cases the rates will be specified against each item. In both cases the rate will be specified against the items and the cost will be worked out. At the end of the measurements or the abstracts as the case may be, there will be a pass order in the "stamp" which will be signed by a responsible disburser. When a disbursing officer signs a 'pay order' on the set of measurements, the amount passed should be stated in words as well as in figures and subsequent corrections, if any attested only by the Disbursing Officer. The signature and initial of the officer must be dated.

299. The Superintending Engineer is required to see that Measurement Books are carefully kept and measurements properly recorded, and that they are complete records of the actual measurements of each kind of work done.

300. Frequent and adequate check of Measurement Books must be made by Sub-divisional Officers and Executive Engineers. The Superintending Engineers should see that the orders of Government regarding check measurements are duly observed.

301. If , in any rare or exceptional instance, the measurements entered in Part III of the Muster Roll are based on information or data supplied by a person other than the subordinate whose duty it is to complete it, or if materials are entered in a Measurement Book not at actual site count, a note in red ink must be made to this effect.

### **CASH PAYMENTS**

302. Cash charges on works consists of payments (1) to labourers and member of the work-charged establishment, of their wages and (2) contractors and other for work done or other services rendered.

### **PAYMENTS TO LABOURERS**

303. With the following exceptions all persons engaged departmentally for the execution of works are considered as day labourers and their wages should be drawn on Muster Roll, Financial Rule Form No.20 and charged to the estimates of the works on which they are employed.-

- (1) Permanent and temporary employees of the division whose pay is charged to the head "Establishment".
- (2) Members of the work charged establishment as defined in rules 327 and 328.

304. Muster Rolls in Financial Rule, Form No.20 should be prepared and dealt with in accordance with the following rules.-

- (a) One or more Muster Rolls should be kept for each work, but Muster Rolls should never be prepared in duplicate. It is permissible, however, to keep one muster roll for labourers employed upon several small works, in cases in which no harm can result if the total unpaid wages are regarded as relating only to the largest work in the group.
- (b) Labourers may be paid more once a month and the period covered by each payment may be determined locally; but separate rolls must be prepared for each period of payment.
- (c) The daily attendance and absence of labourers and the fines inflicted on them should be recorded daily in Part I of the muster roll in such a way as,-
  - (i) to facilitate the correct calculation of the net wages of each person for the period of payment.
  - (ii) to render it difficult to tamper with or to make un-authorized additions to, or alterations in entries once made, and
  - (iii) to facilitate the correct classification of the cost of labour by works and sub-heads of work where necessary.
- (d) After a Muster Roll has been passed by the Sub-divisional Officer, payment thereon should be made as expeditiously as possible. Each payment should be made or witnessed by the official of highest standing available, who should certify to the payments individually or by groups, at the same time specifying, both in words and in figures, at the foot of the muster roll, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded in Part II, the registers of arrears, before the memorandum

at the foot of the Muster Roll is completed by the person who made the payment.

- (e) Unpaid items should subsequently be carried forward from Muster Roll to Muster Roll until they are paid, the payments being recorded and certified to in Part II in the same way as payments of current items. It is optional, however, with divisional officers to adopt any other alternative method of making payments of unpaid wages provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries made in Part II of the muster roll under clause (d), that a systematic record of such payments is maintained and the suitable precautions are taken to prevent double payments.
- (f) Wages remaining unpaid for three months should be reported to the Divisional Officer who will decide in each case whether the liability as an amount available for payment should continue to be borne in the accounts of the work concerned as exhibited in the sub-divisional record prescribed in clause (b).
- (g) In Part III of the muster roll form should be recorded the progress of work done by the labour shown thereon in all cases where such work is susceptible of measurement. If the work is not susceptible of measurements, a remark to this effect should be recorded.

**Note .-** It is not necessary to produce the details of measurement in Part III, nor need Part III be written up if progress is reported once a monthly or oftener in any other suitable form and such separate reports are considered sufficient.

305. The payment of daily labour through a contractor, instead of by muster roll in the usual way, is objectionable in principle. In case of great emergency, it may sometimes be found impossible to employ labour otherwise than through a contractor. Should it be possible, in such a case, to determine the quantities of work done after its completion or at intervals during its progress, it is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. But if, as in the case of urgent repair of canal breaches, this method of payment is not practicable, it is permissible to pay the contractor on the basis of the number of labourers employed, day by day, his own profit or commission being either included in the rates allowed, or paid separately in lump sum or at a percentage rate. When this course is adopted, report of the numbers of labourers of each class employed day by day should be made by the subordinate in-charge of the work daily to the Sub-divisional Officer to enable the latter to keep a check on the expenditure and to deal with the contractor's claim when received. To avoid disputes with the contractors, they should be encouraged to sign the daily reports in token of their acceptance as correct.

The use of the muster roll or the measurement book is not permissible in such cases.

306. When military labour is employed on the execution of a work, no advance should be granted by the Public Works Department. The Officer commanding the unit can arrange for obtaining an advance from his Audit officer.

### **PAYMENTS TO SUPPLIERS AND CONTRACTORS**

307. Payments for all work done otherwise than by daily labour and for all supplies, are made on the basis of measurements recorded in Measurement Books. All the books belonging to a division should be numbered serially and a register of them should be maintained in the divisional office showing the serial number of each book, the names of the sub-divisions to which issued, the date of issue and the date of its return, so that its eventual return to the divisional office may be watched.

1. A similar register should also be maintained in the Sub-divisional Office showing the names of the Sub-divisional Officer and Sectional Officers to whom measurements books are issued. Books no longer in use should be withdrawn promptly even though not completely written up.

308. In recording detailed measurement, the following general instructions should be carefully observed.-

- (a) Subject to such subsidiary orders as may be laid down by Government, detailed measurement should be recorded only by Executive, Additional Executive sub-ordinates in-charge of works to whom measurement books have been supplied for the purpose.
- (b) All measurements should be neatly taken down in a Measurement Book in Financial Rules Form No.21 issued for the purpose and nowhere else.
- (c) Each set of measurement should commence with entries stating.-
  - (i) In the case of bills for work done.-
    - (a) full name of work as given in estimate, (b) situation of work, (c) name of contractor, (d) number and date of his agreement, (e) date of written order to commence work, (f) date of actual completion of work and (g) date of measurement.
    - (ii) In the case of bills for supply materials.-
      - (a) name of supplies, (b) number and date of his agreement or order, (c) purpose of supply in one of the following forms applicable to the case.- (i) "Stock" (for all supplies for stock purposes), (ii) "Purchases" for direct issue to work (here enter full name of work as given in estimate).
      - (iii) "Purchase" for (here enter full names of work as given in estimate).....for issue to contractor....., on.....and (d) date of measurement, and should end with the dated initials of the person making the measurements. A suitable abstract should then be prepared which collect, in the cases of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.
  - (d) As all payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible (1) that reference to the last set

of measurements is recorded and (2) that if the entire job or contracted has been completed, the date of completion is duly noted in the prescribed place, *vide* clause (c) above. If the measurements taken are the first set of measurements on a running account, or the first and final measurements this fact should be suitably noted against the entries in the measurement book, and in the latter case, the actual date of completion noted in the prescribed place. The pages of the book should be machine-numbered.

- (e) Entries should be recorded continuously and no blank pages left or page torn out. Any pages left blank inadvertently should be cancelled by diagonal lines, the cancellation being attested and date. (*See* rule 297).
- (f) The entries should, if possible, be made in ink, when this is not possible ad entries have to be made in pencil the pencil entries should not be inked over, but should be left untouched. The entries in the “contents or area” column should, however, be made in ink in the first instance. No entry be erased. If a mistake is made, it **should be corrected by crossing out the incorrect words or figures and inserting** the correction thus made being initialed, and dated by the responsible officer. When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation or by a reference to his orders initialed by the officer who made the measurements, the reason for cancellation being also recorded. A correct record is the object to be aimed at, as it may have to be produced as evidence in a court of law. (*See* rule 297).
- (g) Each measurement book should be provided with an index which should be kept up-to-date.

### **FORMS OF BILLS AND VOUCHERS**

309. The authorised forms of bills and vouchers are the following.-

- (a) First and Final Bill, Financial Rule Form No 22.
- (b) Running Account Bill A, Financial Rule Form No.23.
- (c) Running Account Bill B, Financial Rule Form No. 25.
- (d) Running Account Bill C, Financial Rule Form No. 26.
- (e) Hand Receipt, Financial Rule Form No.29.

The use of the forms is explained in the following rules.-

310. *First and Final Bill, Financial Rule Form No.22.-* This form should be used for making payments both to contractors for work and to suppliers, when a single payment is made for a job or contract, i.e., on its completion. A single form may be used for making payments to several payees, if they relate to the same work (or to the same head of account in the case of supplies) and are billed for at the same time.

311. *Running Account Bill A, Financial Rule Form No.23.*- This form is intended for contractors for work only. It should be used (1) if it is proposed to make an advance payment, or (2) if an on-account payment is to be made but an advance payment already made for the same work is outstanding.

This form is not to be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

312. *Running Account Bill B, Financial Rule Form, No.25.*- This form is also intended for contractors for work only. It should be used in all cases in which secured advances are to be made or are already outstanding, in respect of the same work, against the contractor. When this form is used it should also be utilised for making on account and advance payments, if any, in respect of the work.

313. *Running Account Bill C, Financial Rule Form No.26.*- This form is used both for contractors for work and for suppliers. It is intended to be used for contractors for work when only on-account payments are made. It is not to be used if a secured advance or an advance payment is to be made or if such an advance or advance payment in respect of the work is outstanding against the contractor.

314. *Financial Rule Form No.26.*- Is the only form of Running Account bills which is suited for transactions with suppliers whereas Form No. 25 is the only form which provides completely for all classes of running account transactions with contractors for work. If a secured advance is not outstanding, and if it is not proposed to make such an advance, the simpler Form 23 will serve the purpose. Similarly, if no advance payment is outstanding and if it is not proposed to make such a payment, the still simpler Form 26 can be used. The form to be used on each occasion should be the one most suitable for the correct exhibition of the state of the contractor's running account both before and after the transaction regardless of the form or forms which may have been used for any previous payment or advance.

315. *Hand Receipt Financial Rule Form No.29.*- This is a simple form of voucher intended to be used for all miscellaneous payments and advances, for which none of the special Form Nos.22,23,25 and 26 is suitable.

### **PREPARATION, EXAMINATION AND PAYMENT OF BILLS**

316. Before the bill of a contractor is prepared, the entries in the Measurement Book relating to the description and quantities of work or supplies should be scrutinised by the Sub-divisional Officer and the calculation of "contents or area" should be checked arithmetically under his supervision. The bill should then be prepared from the measurement entries in one of the forms prescribed in rules 309 to 315 applicable to the case. The rates allowed should be entered by the Sub-divisional Officer, either in the abstract of measurements or in the bill itself. Full rates as per agreement, catalogue, indent or other order should be allowed only if the quantity of work done or supplies made is up to the stipulated specification. When the work or supplies fall short of that standard, and under the agreement it is permissible to make a final payment if the contract is determined, or an on-account payment if the contract is to run on, only such a fraction of the full rate should be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement.

**Note 1.**- If the contract agreement does not specify the rates to be paid for the several classes of work or supply, but merely states that the estimated rates or a certain percentage below or above them, will be allowed, it should be seen that the standard rates adopted are those of the sanctioned estimate which was in force at the time

the agreement was executed, or if the agreement was preceded by a tender, on the date the tender was signed by the contractor. Subsequent sanctions to original or revised estimates have no effect on the terms of such an agreement. If no sanctioned estimates is in existence at the same time of signing the agreement or the tender, as the case may be, the rates payable for each item of work should be specified, as any reference to an estimate not yet sanctioned is meaningless and cannot be acted upon.

**Note 2.-** As a general rule, payment for supplies is not permissible until the stores have been received and surveyed.

**Note 3. -** The Government may, in any special case, permit payment on production of a railway receipt.

**Note 4.-** By a general or special order in writing, the Sub-divisional officer may permit an executive subordinate, who has already been authorised to record measurements, to enter in the abstract of measurements or directly in the bill itself, the rates at which he recommends the payment for work done to be made, provided-

- (a) that the use of this permission is confined to those works in charge of the subordinate himself and that the contract rates for which have already been approved by a competent authority;
- (b) that no increase in an authorised rate is suggested without the prior sanction in writing of the competent authority.
- (c) that when the authorised rate has not been fully earned, a suitable reduction is made therein and the reasons thereof are recorded briefly for the consideration of the Sub-divisional Officer; and
- (d) that it is made widely known to contractor that all entries of rates have been made by subordinate in the abstracts of measurement and bills are subject to the approval of the proper disbursing Officer.

317. As actual measurements form the basis for practically every payment made in the Public Works Department, their importance has been emphasised from time to time, and it has been impressed upon disbursing officers that it is not permissible to relax the rule regarding the check of measurements. It is not, however, intended that a large number of check measurements of any one work be taken, but that bills prepared by different subordinates should be chosen at random. In important cases, the measurements should be taken and bills prepared by sub-divisional Officers should exercise a test check of recorded measurements. A note of such check measurements should be entered in the Measurement Books.

(ii) The following rules are prescribed laying down the minimum of check to be exercised.-

- (1) Measurements of 10 percent of bills should be taken and bills prepared by Sub-divisional Officers.
- (2) Measurements of 20 percent of bills prepared by Sectional Officers should be check-measured by Sub-divisional Officers.
- (3) Measurements of 7 percent of bills should be check-measured by Divisional Officers.
- (4) Ten percent of entries in each Measurement Book should be checked at least once a year by Divisional Accountants.

**Note 1.-** The attention of all concerned should be drawn to the necessity of checking final measurements.

(iii) A register should be maintained in the office of Divisional Officers and Sub-divisional Officers in the following form and should be available for inspection by audit officers.-

**Statement of check measurements for the quarter ending...**

Division \_\_\_\_\_  
Subdivision \_\_\_\_\_

Month	Total number of bills prepared	Number for which measurements were taken by		Number for which measurements were checked by		Entries of which were checked by the Divisional Accountant	Reference to No. and page of Measurement book.	Remarks
		Sub-divisional Officer	Sectional Officer	Divisional Officer	Sub-divisional Officer			
1	2	3	4	5	6	7	8	9

(iv) With reference to the percentage prescribed in sub-rule (ii) it is enjoined on all concerned to carry out these checks where they consider them to be most needed in an efficient manner and the laying down of such percentages does not in any way relieve Divisional Officers, Sub-divisional Officers and Accountants of their respective responsibilities in regard to the correctness of bills passed by them.

318. (a) Before signing the bill, the Sub-divisional Officer should compare the quantities in the bill, with those recorded in the Measurement Book and see that all the rates are correctly entered and that all calculations have been checked arithmetically in those bills which the Sub-divisional Officers can pass for payment. When the bill is on a running account, it should be compared with the previous bill. The memorandum of payment should then be made up, any recoveries when should be made on account of the work or supply or on other accounts, being shown therein. If the Sub-divisional Officer is empowered to pay the bill, he should then record a formal pay order specifying, both in words and figures, only the net amount payable, though the payee should be required to acknowledge in his acquittance the gross amount payable inclusive of the recoveries made from the bill.

**Note 1.-** The value of each item of work should be calculated separately and in doing so paise need not be committed from the rates.

**Note 2 (a)-** Payment of bills for amounts of Rs.50 or more should be made in whole rupees, sums less than fifty paise being omitted and sums of fifty paise or more being rounded to a rupee. The acquittance from the payee must show the actual amount received.

(b) When the items in a bill are distributed over different estimates, the sum chargeable to each estimate should be expressed in whole rupees on the same principle as in (a). The distribution should be so made that the total of the charges should be equal to the actual payment.

(c) When a bill is for a sum less than Rs.50, the actual sum should be paid.

**Note 3.-** If the contract is for completed items of work and, under the provisions of rule 340 the contractor is required to obtain materials of any description from Government, it should be seen that this condition is complied with and that necessary recoveries of the cost of the materials supplied to him, are made in accordance with rule 345. In such a case it is not permissible for the contractor to obtain the materials otherwise,

unless, in a case of emergency, the supply has been entrusted by the Divisional Officer, for recorded reasons, to the contractor himself at suitable rates.

**Note 4.-** Before signing a first and final bill, or the first bill on a running account, the Sub-divisional Officer should see that the relevant measurement entries were made as pertaining to such bills by the person taking the measurements.

**Note 5.-** The calculations in running account bills should be made to the nearest rupee, paise being adjusted in final bills. The contract certificate for running account bills in Financial Rule Form Nos. 23,25 and 26 should be submitted as a voucher to the audit office in place of hand receipt in Financial Rule Form No.29.

In order to give effect to these orders, 3 copies of running account bills (two for submission to the Divisional Office and one for the Sub-divisional Office) will have to be prepared. One copy will be made out by the subordinate concerned and submitted with the Measurement Book to the Sub-divisional Officer and the other two copies will have to be made over to the Sub-divisional Office.

319. If the Sub-divisional Officer is not empowered to make the payment, the bill should be submitted with Measurement Book to the Divisional Office where the payment will be authorised by the Divisional Officer after the necessary scrutiny.

320. From the measurement Book all quantities should be clearly traceable into the document on which payments are made. When a bill is prepared for the work or supplies measured, every page containing the detailed measurements must be invariably scored out by a diagonal red ink line, and when the payment has been made endorsement must be made in red ink on the abstract of measurement, giving a reference to the number and date of the voucher of payment.

**Note.-** The document of which payment is made should invariably be shown in the space provided for the purpose, the number and page of Measurement Book in which the detailed measurements are recorded, and the date on which the measurement was made.

321. (a). Payment for work done or supplies made on a running account should ordinarily be made monthly. Both the "qualities", and "amount" of each distinct items of work or supply should be shown separately in the bill except in the case of advance payments when quantities need not be specified.

(b) Such payments should be treated as payments on-account, subject to adjustment in the final bill, which should be drawn in the appropriate form but printed on yellow paper, when the work or supply is completed or running account is to be closed for other reasons. When a final payment is made on a running account, the payee, if he is able to write, should add in his own handwriting that the payment is "in full settlement of all demands". If the payee is illiterate or is unable to write beyond signing his name, these words should be filled in by the officer making the payment.

**Note 1.-** If the contractor refuses to give an acknowledgement to the effect that the payment made to him was in full settlement of all demands, it is not necessary to insist on obtaining a qualified acknowledgement.

**Note 2.-** A form printed on yellow paper is never to be used except for final payments.

**Note 3.-** In case of work allotted to local people of the district or region affected by flood payment may be made more than once a month or even weekly, if necessary, on the basis of actual measurement.

(c) A separate running account is maintained in respect of each contract. Transaction relating to two or more separate working estimates should not be brought on to the same running account; they should not therefore be covered by a single contract. Transactions relating to two or more separate parts of the same working estimate, for which separate works abstracts are prepared under rule 358 should also appear in separate running accounts.

**Note.-** It is, however, permissible to accept a single contract for different works for such purposes as the carriage or supply of materials and painting roofs or similar works which can conveniently be done at uniform rates, but a separate bill must be prepared for each individual work.

In special cases, however, e.g., where a contract has been entered into for the maintenance of electrical installations in a number of buildings, a single running account may be maintained provided there are no suspense transactions relating to the work.

322. (a). If advance payments to contractors have been authorised, certificate 2 printed on Running Account Bill A or B, as the case may be, must be signed by the Sub-Divisional or Divisional Officer, and the lump-sum amount paid on account of each item should be specified against it in Part I of the bill. If a secured advance has been previously allowed to a contractor on the security of any materials and such materials have been used in the construction of an item, the amount of the advance payment for that item should not exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the materials used.

(b) Actual measurements should, however, be taken at the earliest opportunity, and when this has been done, the lumpsum payments previously made on account of the items of work concerned should first be adjusted in full, so that the contractor may not be paid twice over in respect of the same quantities of work. Delay in adjusting advance payments should be investigated, and of work actually measured should be specially looked into as being *prima facie* indicative of over payment in the first instance.

323. When secured advances, *vide* rule 278 are allowed by the Divisional Officer to a contractor whose contract is for finished work, it should be seen that an Indenture in Financial Rule Form No.30 has been signed by the contractor, and a detailed account of the advances must be kept in Part II of Running Account Bill B. There should be separate entries in respect of each class of the materials of the quantities brought to site by the contractor and the amount advance under the orders of the Divisional Officer. These advances must be recovered by deduction from the contractor's bill for work done as the materials are used in construction and the items of work in which they are used are billed for on the basis of actual measurements. Part I and II of the bill should be compared to see that this order is being complied with. As recoveries are made, the outstanding amounts of the items concerned in Part II should be reduced by making deduction entries in the column "Deduct quantity unutilised in work measured since previous Bill" equivalent to the quantities of the materials used by the contractor on items of work shown as executed in Part I of the Bill.

**Note.-** No record should be kept in Measurement Books of the quantities of the materials, but certificate 3 printed on the bills should be signed by the Sub-divisional or Divisional Officer.

### **PROCEDURE FOR LUMP-SUM CONTRACT**

324. For intermediate payments relating to completed items of work should be noted and their value assigned within the amount shown in the sanctioned estimate for those items; for incomplete items rough measurements should be taken and the value assessed within the rates allowed in the sanctioned estimate. The completed items and rough measurements should be recorded in a Measurement Book with an explanatory note to distinguish them from detailed measurements for additions and alterations.

*Example.-* Take for instance, a tender for a lumpsum contract is for finished work, say for Rs.10,000. Suppose the estimate which is in detail is for Rs. 11,000; the tender represents 10 percent less than the estimate.

Take roofing as an item to be dealt with which is given in the estimate as 2,000 sq.m., at Rs.30 per hundred sq.m., totalling Rs.600. If completed, no measurement would be taken; the item would be noted as complete and the amount shown as Rs.600. If in progress and an intermediate payment was to be made, a rough measurement would be taken and the quantity arrived at valued at Rs.30 per thousand sq.m. When the value of all completed and incomplete items were totalled, a deduction would be made corresponding to not less than the percentage which the estimate for the whole work bears to the lump-sum tendered- in the case of this example 10 percent. It would even be advisable to make a rather higher deduction, say 12 ½ percent to be on the safe side *plus*, of course, any other deduction for security, etc. In such cases bills are prepared in Financial Rule Forms Nos. 31 and 32.

**Note 1.-** The following classes of officers shall be regarded as “experienced engineers” for the purpose of certificate of completion of a work according to the prescribed drawings and specification:-

<b>Executive Engineers in charge of a Division</b>	<b>Full Power.</b>
Additional Executive Engineer. or Assistant Engineers of 10 Year’s Service	} For works upto Rs. 50,000
Assistant Engineers of less than 10 Years’ or Subordinates in-charge of Sub-divisions	} For works upto Rs.10,000

**Note 2.-** Civil Public Works Disbursers are not empowered to sign such completion certificate. They should not use the form of lump sum contract.

### **AID TO CONTRACTORS**

325. It is necessary sometimes, in the interest of work to engage labourers or contractors or to incur other liabilities on behalf of the contractors concerned, with a view to complete work which he has neglected or failed to complete. In such a case, it is permissible to spend Government funds on behalf of the contractor in accordance with the terms of agreement. Otherwise, no advance or recoverable payment should be made to or on behalf of a contractor nor should financial aid be given to him in any form except in accordance with rule 278.

**Note 1.-** For rules relating to the issue of materials to contractors, see rules 340 and 341.

**Note 2.-** With a view to avoid subsequent dispute with the contractor, suitable intimation should be sent to him (1) as soon as action is taken under this rule, and (2) subsequently, as charges are incurred on his account..

### **SUBMISSION OF VOUCHERS TO AUDIT**

326. To obviate delay in submission of vouchers to audit. (a) cheques in favour of contractors and others should, as far as possible, be made over by the disburser direct or by a cashier appointed for the purpose.

(b) Payments through Sub-divisional Officer by means of cheques drawn by a Divisional Officer, should not be resorted to.

(c) Where payment are made by cheques through Sectional Officer in an outlying place, the Sectional Officer should be instructed to hand over the cheque personally to the contractor without delay.

(d) Special care should be taken by the Accountant or the Cashier in the cases dealt with in (c) and (d) see that the vouchers are in order before despatch of the cheques.

(e) The Disbursing Officer should send a notice to the contractor except in cases dealt with in (c) and (d) above that his bill has been passed for payment and request him to appear for payment at the earliest possible date.

### **WORK-CHARGED ESTABLISHMENT**

327. Works-charged establishment will include such establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or sub-works of a specific project or upon the subordinate supervision of departmental labour, stores and machinery in connection with such work or sub-work. When employees borne on the temporary establishment are employed on work of this nature, their pay should, for the time being, be charged direct to work.

328. If a Government servant in permanent service to whom the Revised Leave Rules, as amended are applicable is temporarily transfer to a work-charged establishment, he does not forfeit any leave at his credit provided he retains a lien on a permanent appointment, but the work-charged service does not count towards leave:

Provided that in a case where a permanent Government servant is transferred to a post in an identical pay scale in the work-charged establishment, in the interest of Public Service, he may be allowed to count the service rendered in the work-charged establishment for the purpose of leave.

329. Chief and Superintending Engineers are empowered in consultation with the Audit Office, to classify as "work-charged" or "temporary" classes of establishment not covered by these definitions, to waive the rule which prescribe that work-charged establishment must be employed on a specific work, and to determine, in such cases the proportions in which the cost of such establishment shall be allocated between the works concerned.

330. The cost of work-charged establishment must be shown as a separate sub-head of the estimate.

331. Executive Engineers may sanction the entertainment of works-charged establishment, on receipt of orders of competent authority, for the commencement of any work, subject to the condition that provision exists in the sanctioned estimate to cover the cost of such establishment.

**Note.-** Sanction of the Chief Engineer to the entertainment of work-charged establishment is only required in cases where the total amount of an estimate is insufficient to cover the cost of such establishment and the excess entailed would otherwise necessitate action beyond the powers of an Executive Engineer, such as revised administrative approval of technical sanction by higher authority.

If the item has not been shown as a separate item in the original estimate or insufficient provision has been made of it, the Executive Engineer is competent to sanction it, provided the expenditure involved can be met from "Contingencies" or savings on other items, or if the excess is within his powers to pass or if the estimate is revised and within his power to sanction, provided revised administrative approval is not necessary and funds are available.

Executive Engineers are, however, expected to see that specific provision in an estimate is always made for such establishment in the first instance where they consider it necessary and to exercise great discretion in entertaining this establishment.

332. In all cases, where the entertainment of the works-charged establishment is contemplated, previous sanction of the Divisional Officers is

necessary which should specify in respect of each appointment (1) the consolidated rate of pay, (2) the period of sanction, and (3) the full name (as given in the estimate) of the work and the nature of the duties on which the man engaged would be employed.

333. The following rules and orders are applicable to the members of the work-charged establishment in the matter of pay, increment, leave, travelling allowance, etc., - (1) Pay and increment.- The members of the work-charged establishment are entitled to pay according to the prescribed scales sanctioned from time to time.

(2) Pensions and Gratuities.- Members of the work-charged establishment are not ordinarily entitled to any pensions or gratuities. Wound or other Extraordinary Pensions and Gratuities are however in certain cases admissible in accordance with the pension rules.

All members of the work-charged establishment, who are not entitled to any pension on their retirement, may be granted gratuity on the following scales:-

<i>Years of completed service.</i>	<i>Amount of gratuity</i>
10 years service.	3 month's pay
11-20 years service.	6 months' pay.
21-30 years service.	1 year's pay.
31 years and over.	1 year's pay plus one month's pay for each completed year above 30 subject to a maximum of 6 months' pay.

(3) *Leave*.- Members of the Work-Charged Establishment are entitled to leave (including casual leave) as admissible to temporary Government servants of the corresponding category under the provisions of F.Rs. and S.Rs.

A record of the casual leave granted on medical certificate should be kept. Any attempt on the part of any one at malingering should be dealt with by a letter warning the offender that frequent leave of absence on medical certificate indicates that his health is not upto his work and that unless it improves within the next year his services will have to be dispensed with.

(4) The following travelling allowances may be granted to the members of work-charged establishment of the Public Works Department:-

- (i) *On tour and transfer*.- They may be allowed joining time, joining time, joining time pay and regular training allowance at rates admissible to Government servants of corresponding grade and pay in regular establishments under the provisions of Fundamental Rules and Subsidiary Rules.
- (ii) Travelling allowance bills giving full details of the claims and journey should be passed by the competent authority before payment. The vouchers for actual expenses (except railway or steamer fares, in which case the Officer's certificate of payment will suffice) should invariably accompany the travelling allowance bills.

334. Wages of members of the work-charged establishment should be drawn and paid on Financial Rule Form No.33 - "Pay Bill of work-charged establishment" which is a combined pay bill and acquittance roll form. A

consolidated bill in this form should be prepared monthly either for the whole sub-division or for the one or more sections of it, as may be convenient; but the names and claims of the entire establishment concerned, including absentees, should be shown in each bill. Names should be grouped in the bill by works on which the men are employed, sanction to the entertainment of the establishment should be quoted in each case, and the Sub-divisional Officer should certify, in the space provided for the purpose, that the men were on duty during the periods shown against their names, each man being employed on the work and on duties for which his appointment was sanctioned.

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

**Note 2.-** If the acknowledgement of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a band receipt, Financial Rules, Form No.29 which should then be attached to the bill as a sub-voucher.

335. Pay bills may be signed at any time on the last working day of the calendar month in which the wages are earned, though they are not due for payment before the first working day of the following month. When, however, the services of an individual are dispensed with, it is permissible and admissible to settle up his account at once.

336. Wages remaining unpaid on a passed bill, on the date fixed of the closing of the accounts of the month, may be paid subsequently when claimed, the procedure described below being observed:-

- (a) Items remaining unpaid on the monthly bill should be entered in a simple register, full particulars of the charge, including reference to bill, being noted in the register.
- (b) Subsequent payments should be made on hand receipts, reference to the bill in which the charge was originally included, and the particular item thereof, being quoted in each case.
- (c) When making payments of arrears, suitable notes of payment should be recorded against the original entries in the register.

337. No bill need be prepared in support of claiming for travelling expenses. Payments should be made on hand receipts which should set forth all the necessary particulars of the journey performed and of the expenses claimed and should be countersigned by the Divisional Officer prior to payment.

338. Every payment made to a member of the work-charged establishment, whether on account of his wages or in recoupment of actual travelling expenses, should be charged to the work on which he is employed.

### **ISSUE OF MATERIALS**

339. Issues of materials to works, whether from stock, or by purchase, transfer, or manufactures are divided into two classes:-

- (1) Issue to Contractors.- Issues of materials to contractors with whom agreements in respect of completed items of works, *I.e.*, for both labour and materials, have been entered into.
- (2) Issues direct to works- Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

### **ISSUE TO CONTRACTORS**

340. (a). The issue of materials to contractors who have contracted for completed for completed items of work is generally permissible only in the following circumstances:-

- (i) When, under the operation of rule 264 it is necessary to retain in the hands of Government the supply of imported materials.
- (ii) When, in the interest of work, or with the object of utilising existing stocks of materials, it is desirable to retain in the hands of Government the supply of certain other materials as well, and a condition to this effect has been inserted in the contract.

(b) In both cases the contract should specify (1) the materials to be supplied by Government for use on the work.

(2) The place or places of delivery, and (3) the rates including the storage rates when the materials are to be issued from stock) to be charged to the contractor for each description of material; and the contractor should be held responsible for obtaining from Government all such materials required for the work and for making payment therefore, by deduction from his bills, at the rates specified, regardless of fluctuations in the market rates or in the stock rates of the division.

**Note 1.-** The rates (including the storage rates when the materials are to be issued from stock) to be charged to the contractors for materials to be supplied should be definitely specified, vague quotations, e.g., 'at stock rates' being avoided; and if intending contractors had been told that the materials would be supplied at a certain rate and asked to tender on that assumption then that rate should be adhered to in the contract.

**Note 2.-** Similarly, the rates to be allowed to the contractor for items of work should be definitely stated. But if for any special reasons, the contract provides for the payments for work done to be made at a specified percentage below or above the rates entered in the sanctioned estimate of the work (or the schedule of rates) it should be stated in clear terms in the contract that the deduction or additions, as the case may be, of the percentage, will be calculated on the gross and not the net amount of the bills for work done, and in fixing the percentage it should be borne in mind that the calculations will be so made.

(c) No carriage or incidental charges are borne by Government for moving the materials beyond the place where the contractor has agreed to take delivery thereof.

341. (a). As a general rule, no other materials should be supplied to such contractors for use on works, but this restriction may be waived by the Sub-divisional Officer in respect of petty issues (at full Issue Rates) of materials from existing stocks, not exceeding Rs. 500 in any month or any one contract.

(b) If at any time subsequent to the execution of contract on a through rate basis, the contractor desires the issue to him for use on a work, of materials which exist in Government stock but the supply whereof by Government was not provided for in the contract, the materials should not be issued except with the express authority of the Divisional Officer who should specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored. The rate charged should be the market rate prevailing at the time of the supply or the issue rate, whichever may be greater, and should include the storage charges and no carriages or incidental charges should be borne by Government in connection with the supply.

**Note.-** The intention of this rule is to prohibit the supply of materials to contractors with the object to giving them financial aid, vide rules 278 and 325.

(c) Issues of stock materials to contractors for bonafide use on works are exempt from the usual charge of 10 percent on account of supervision, storage and a contingency, which is made when stock materials are sold to the public (rule 205).

342. As a general rule, all materials required for issue to a contractor under the foregoing rules should be made over to him as soon as they are received.

In cases where in the opinion of the Divisional Officers this procedure is not in the best interest of Government, materials may be issued to the contractor as required. In such cases, site accounts in Financial Rule Form No.34 must be maintained to ensure efficient control over the transactions.

343. All materials required for issue to a contractor under any of provisions of rule 3430 and 341 should be made over to him, as soon as they are received, whether from stock or by purchase, manufacture or transfer, and an unstamped, but dated acknowledgement, detailing full particulars of the materials including the rates and values chargeable to him should at once be taken from the contractor.

344. When the materials are obtained by purchase, full details of the articles received should at once be entered in a measurement book, in the manner prescribed in rule 308 (See also rules 208 and 209).

345. The recovery from a contractor on account of the cost of materials issued to him for use on a work should ordinarily be made by deduction from the first bill authorising ad advance payment or an on-account payment to him for the work. Should, however, a lump-sum recovery be undesirable in any case, the Divisional Officer may permit, for recorded reasons, the recovery to be effected gradually as the materials issued to the contractor are actually used in construction and the items of work in which they are used, are paid for whether by an advance payment or by an on-account payment.

346. As the issue of materials to contractor under the foregoing rules is permissible solely for, the *bonafide* requirements of Government works, Sub-divisional Officers should make such arrangements as may be deemed suitable for limiting the total issues to a contractor in connection with a particular work, to the reasonable needs of that work. This precaution is particularly necessary when the rates at which any materials are issued under rule 337 are lower than the rates prevailing in the local market or when the latter are expected to rise appreciably. In such cases, if the transactions are of any importance, the use of Financial Rule Form No.36 (without value) is recommended for watching that the aggregate of the quantities of any or all materials issued to a contractor from time to time, for use on a work, remains within the estimated requirements of his contract.

347. If the materials were originally supplied by Government the price allowed to the contractor on re-acquisition should not exceed the amount charged to the contractor.

**Note.-** Contractors are, however, not at liberty to remove from site of work without the written permission of the Divisional Officer materials which have been issued to them for use on a work, and stipulation to this effect should ordinarily be entered in their agreement.

348. Rules 340 to 347 do not apply to tools and plant Articles borne on the Tools and Plant account of the division may, in accordance with rule 228, be lent temporarily to contractors for use on Government works being executed or maintained by them, and it should be seen that the articles are returned without unnecessary delay, and in good condition.

#### **DIRECT TO WORKS**

349. The Sub-divisional Officer should exercise a detailed control over issues of stores direct to works, and should see that the issues do not exceed the reasonable needs for each work. In cases where no detailed accounts are maintained in Financial Rule Form No.36 for these works, he should make his own arrangements for maintaining the control over the issues.

350. (a) Materials issued to works in excess of requirements may be transferred to stock, provided they are serviceable and certain to be required.

(b) All surplus materials at site of works which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should, if likely to be of use of other works within a reasonable time, be transferred to works in progress or brought on to stock account.

(c) (i) If any articles remain after the completion of a work for which these were collected, or on the dismantlement of a building, they should be transferred to other works where they can be used or taken into stock if likely to be required for general purposes within a reasonable time with proper value.

(ii) If they cannot be disposed of in the manner suggested in paragraph (i), they should be sold by auction and sale proceeds credited to the work or to revenue as the case may be.

(iii) If they cannot be disposed of in either of the two ways mentioned in paragraphs (i) and (ii) above, without incurring substantial loss to Government, or if it is considered necessary to keep the materials in stock for a considerable period, the orders of the Government should be obtained.

(d) Materials returned to store or transferred to other works should be priced within current market rates, any resultant loss being borne by the work to which they were originally issued.

**Note.-** These rules do not apply to surplus materials which were originally procured by contractors for themselves or were issue to them and charges off to their account.

For major works and minor works for which the expenditure is recorded by Sub-heads.

351. Unused balances of materials issued direct to work should be verified at least once a year in the manner prescribed in rules 223 and 224. Whenever this verification is made, a report of verification of the materials should be prepared by the Sub-divisional Officer in Financial Rule Form No.37 and submitted to the Divisional Office. The following instructions should be observed in preparing the report:-

- (a) As no continuous account is maintained of the materials actually used in construction, it is necessary first to calculate the quantities of principal items probably used. This should be done in the detailed statement at the top of the form, on the basis of the progress of work done on each sub-head, such authorised formulae being adopted as may be in general use locally.
- (b) Deducting these quantities from the total quantities of the materials issued to the work as per Financial Rule Form No.36 the paper balances of the unused materials should next be arrived at and set forth against line C.
- (c) The actual balances should be entered against line D, and the differences between the actual and paper balances should be set forth against line E. These differences should be priced at the actual rate of cost which should be deducted from the total value and quantity recorded in the Detailed Statement of Issues of Materials, Financial Rule Form No.36.
- (d) The report should then be completed by recording against line of remarks explaining action taken (1) to adjust the differences as per line E, and (2) if the work has been completed, to dispose of the surplus balances as per line D, and by signing the printed certificates, applicable to the case and scoring out the others.
- (e) The differences as per line E may be due to (i) the adoption of inaccurate formula for determining the actual consumption, (ii) unreasonable wastage, or (iii) shortage in some other form. All these differences should be investigated.

352. A similar verification of the unused balance of materials must invariably be made on the completion of a work but on or before the completion of a work. When no more materials are required for use in construction, steps should first be taken to dispose of all surplus materials by transfer or sale so that (1) the accounts of the work may promptly receive such credits as may be admissible; (2) the balance at debit of the suspense head 'Material', may, as far as possible, represent the net cost of the materials actually used in construction, and (3) the surplus balances, awaiting clearance, may be reduced to a minimum.

The report in Financial Rule Form No.37 should in his case set forth both quantities and value throughout.

353. If the Gazetted Officer or subordinate in direct charge of a work the account of which are kept by sub-heads is transferred before the accounts of it are closed, the unused materials at site of the work should be verified by the relieving officer in company with the relieved officer and the report prescribed in rule 351 should be prepared by the Sub-divisional Officer and submitted to the Divisional Office.

354. A report is required annually of the value of materials at site of all works the accounts of which were open on the last day of the official year. This report should be prepared in Financial Rule Form No. 37 and submitted to the divisional office, as on completion of work, but it is not necessary that the balances should be verified at the close of the year, if –

- (1) the work has been under construction for not more than three months.
- (2) the accounts of the work are expected to be closed within three months, or
- (3) the balances were verified at any time during the year.

When the balances are not verified at the close of the year, the figures against line C "Paper balances of unused materials" of the report should be assumed to the value of the materials at site, and lines D and E should be left blank.

355. The foregoing rules are primarily intended for cases where detailed accounts are kept in Financial Rule Form No.37. In other cases the Sub-divisional Officer should make his own arrangements to verify the unused balances.

### **WORKS ABSTRACT**

356. The works abstract records the main transactions relating to a work during a month in respect of cash stock and other charges. In the case of major estimates a separate accounts is kept for each sub-head estimated to cost not less than Rs.7, 500, while the expenditure on the remaining sub-head is lumped together. In the case of the minor estimates the account of expenditure is not kept by sub-heads.

**Note.-** The Superintending Engineer may dispense with the maintenance of accounts by sub-heads for any work, if he considers that the circumstances of the work render such accounts useless or impossible to maintain. In such cases a copy of the orders specifying the reasons should be forwarded to the Accountant General.

The abstract of the estimate may be framed to show merely the quantity and cost of each completed items of artificer's work, e.g., brick-works or it may be frames to show the cost of labour and materials separately. The adoption of either form of abstract should be determined with reference to the mode in which it is proposed to carry on the work. If it is proposed to contract for the completed items of artificer's work, such as masonry, etc., then the first mentioned form of abstract will suffice; if it is intended to purchase or procure materials and to employ labour for construction separately, then the second form of abstract will admit of a closer, easier and earlier check on the outlay and it will therefore be preferable.

357. After a major estimate has been sanctioned it may be decided to make a change in the method originally contemplated for the execution of the work. In such a case the original abstract should be recast in accordance with the instructions laid down in rule 356. The details of cost and quantities already approved by competent authority should be re-arranged and the revised abstract should be approved by the Divisional Officer.

358. If the number of sub-heads in the working estimate for a work or sub-work is large, it is permissible to break up the estimate into two or more parts and to treat each part as sub-work.

### **WATCH OVER LIABILITIES AND BALANCES**

359. Disbursing Officers are responsible for keeping a strict watch over all liabilities and balances under the suspense account in the work's accounts with a view to settle them promptly. This should be done at the time of review of the works abstracts and the register of works.

Money indisputably payable should never be left unpaid. It is no economy to postpone inevitable payments and it is very important to ascertain, liquidate, and record the payments of all actual obligations at the earliest possible date.

360. If any liabilities are incurred on behalf of contractors under the provisions of rule 325 arrangements should be made for withholding sufficient balances from their bills or for making necessary recoveries from them in due course.

### **RECORDS OF PROGRESS**

361. Entries of "Progress" in the works abstracts should be supported by details in the statement provided for the purpose on the reverse of the Works Abstract form. These details should be furnished by the Engineer or subordinate in-charge of the work or by any Executive Officer or subordinate detailed for the purpose, and should be based on entries already made in the measurement book; The compilation from measurement books, vouchers or other records, by members

of the office establishment should not be permitted. The following points should be specially borne in mind:-

- (i) Only “quantities” actually measured and paid for should be reported as “progress”.
- (ii) The progress report should specify the quantities executed “up to date”, sets of earlier measurements covered or suspended by later ones being ignored.
- (iii) The progress of an item of work should be so reported to describe as approximately as possible in terms of the unit adopted, the quantities of work executed up to the required standard.

**Note.-** It is recognised that perfect accuracy cannot always be secured in making intermediate reports of progress. A fairly reliable record is all that is necessary, but if the nature of the work makes it impossible or difficult to achieve this in practice, reports of progress may be dispensed with during the progress of construction in the following cases:-

- (i) If the duration of construction under a sub-head is not expected to be more than three months,
- (ii) If the quantities executed are not in the same units as those specified in the estimate or they cannot be expressed even roughly except on or towards the completion of the work.

### **REGISTER OF WORKS**

#### **CLOSING THE ACCOUNTS ON COMPLETION OF WORKS**

362. It is important to close the accounts of works as soon as possible after the actual work of construction is completed. If there is necessarily any delay in the closing of the accounts, it should be seen in particular that further charges are not incurred without the permission of the Divisional Officer.

Before the closing the accounts all outstanding liabilities should be discharged and balances in the suspense accounts cleared.

#### **COMPLETION REPORTS AND STATEMENTS**

363. If an excess over estimate is not within the Divisional Officer’s power to deal with, a Detailed Completion Report in Financial Rule Form No.38 should be prepared or the item should be included in a consolidated Completion Statement of Works and Repairs in Financial Rules Form No.39.

The completion note in the Register of Works should then be amplified thus:- Works completed on .....19 completion  $\frac{\text{report}}{\text{statement}}$  submitted with this office No..... dated the .....19 .

The orders passed subsequently by higher authority on the excess reported in the completion report or statement should also be noted in the Register of Works to complete the record.

### **SCHEDULE OF RATES**

364. The schedule of rates of each kind of work commonly executed in each division should be prepared on the basis of rates prevailing in each locality. As the schedule is required for the important purpose of preparing estimates and is also taken as a guide when settling rates of contract agreements, necessary analysis of the accepted rates of each description of work, and for the varying condition thereof, should, as far as practicable, be recorded.

### **SCRUTINY OF ACCOUNT**

365. The Divisional Officer should utilise the record of the transactions affecting the cost of the work as a means of control. His personal knowledge of the executive arrangements for the execution of a work, and of the actual progress of work must be supplemented by a comparison, monthly of the cost as recorded in the accounts with the value received in the shape of work done. In the case of larger works especially where the period of construction is a prolonged one, this monthly comparison is obviously impossible unless the total cost is split up in the convenient parts in such a way that as far as possible, the cost of each distinct part may be compared with the work done thereon. This comparison should be made in connection with the examination and review of the Works Abstracts and Register of Works.

366. In the case of recoverable charges it should be seen particularly that the contractors or others, on whose behalf the charges are incurred, do not get the benefit of any concession to which they would not be entitled if they had themselves incurred the charges.

### **CONTRACTOR'S LEDGER**

367. A contractor requiring a copy of his running accounts bills or an extract from his account in the Contractor's Ledger should be furnished with the same. He should be encouraged to look at his account in the ledger and sign it in token of his acceptance of it (*See also note 2 under rule 325*).

## **CHAPTER XIV**

### **LOANS AND ADVANCES**

#### *Sanctions and Estimates*

368. Loans and advances met from the State revenue may be sanctioned by the Government, and by the Heads of Departments under powers delegated to them in the Delegation of Financial Powers Rules. Provision should be made in the budget estimates for all such loans and advances which can be foreseen.

### **INTEREST**

369. State revenue are credited with the full amount of interest received on these loans and advances and, if any sums lent prove irrecoverable, they must at once be charged to State revenue and credited to the advance account.

### **CONDITIONS OF REPAYMENT**

370. Loans and advances are usually granted to local bodies under the following rule:-

(a) The term of loans may in very special cases, extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible.

(b) The term is to be calculated from the date on which the loan is completely raised or declared by the Government to be closed.

(c) Dates should be fixed for the payment of instalments.

(d) Instalments paid before due date, will be taken entirely to principal, unless, of course, any interest for a preceding period is overdue.

**Note 1.**- When a loan public money is taken in instalments, the first half-yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realised. But should it appear that there is undue delay on the part of the debtor in taking the last instalment of a loan, the Government may at any time declare the loan closed, and order repayment of capital to begin.

**Note 2.**- If in any case dates have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan the interest on which is recoverable half-yearly to be taken up on 31<sup>st</sup> March and the interest to be payable on 30<sup>th</sup> June and 31<sup>st</sup> December, the first half-yearly instalment in repayment of principal will not be due until 31<sup>st</sup> December following. Simple interest only will be due on the intermediate 30<sup>th</sup> June.

**Note 3.**- Notes 1 and 2 are applicable, mutatis mutandis, to loans the repayments of which are made by other than half-yearly instalments.

371. When the repayment of an advance with interest is made by fixed equal periodical instalments, punctual payment of the instalments is indispensable, as otherwise the loan will not be discharged in time.

### **RECOVERY**

372. Heads of Departments or such other authorities as may be authorised in this behalf are responsible for watching the recovery of and accounting for, the advances granted by them to private individuals under the Agriculturists' Loans Act, Land Improvement Loans Act, Meghalaya Aid to Industries (Small and Cottage Industries) Act or under the rules framed thereunder or under any Act or rules relating to any loan schemes. The Accountant General, Meghalaya, will be responsible for watching the recovery of loans granted by Government to District Councils, Local Bodies and other Institutions and Organisations, etc., and will report defaults and other matters to Government, whenever necessary.

Annually certificates of acceptance of balances should be submitted to the Accountant General by the official concerned.

### **CALCULATION OF INTEREST**

373. Unless otherwise provided under any Act or Rules, a loan will bear interest for the day of advance, but not for the day of repayment, Interest for any shorter period than a complete half year will be equal to:-

$\frac{\text{Number of days} \times \text{yearly rate of interest.}}{365}$

### **DEFAULTS IN PAYMENTS**

374. (a). In cases of any default in the payment of interest upon a loan of public money, or in the repayment of the principal, Government will immediately take steps to remedy the default.

(b) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest as may be fixed by Government upon all overdue instalments of interest or principal and interest.

375. Borrowers should be required to adhere strictly to the term settled for the loans made to them. Modification of these terms in their favour can be made subsequently only for very special reasons, if permissible under the relevant Act or Rules.

### **ACCURACY OF PLUS AND MINUS MEMORANDUM**

376. If a Government officer desires to question the accuracy of the *plus ad minus* memorandum of loans and advances maintained at the Treasury in which transactions for each loan are separately recorded, he may address to the Accountant General and satisfy him of its erroneous nature and request him to correct it. Every officer shall, therefore, see that the debits and credits made to account accurately correspond with those recorded in his registers and returns. If he is not the District Officer, he must obtain from the Treasury a copy of the *plus* and *minus* memorandum with which he is concerned. Special care should be taken in paying recoveries into the Treasury to show the amounts of interest and of principal separately, so that they may be separately credited in the Treasury accounts, as the former must not and the latter must be credited in the Treasury *plus* and *minus* memorandum of loans and advances.

### **REVENUE DEPARTMENT RETURNS**

377. With every return of revenue advances made to the Revenue Authorities a memorandum should be submitted setting forth the figures of the Treasury *plus* and *minus* account and agreeing them with the figures of the return.

### **IRRECOVERABLE LOANS AND ADVANCES**

378. Government or any subordinate authority to whom power has been delegated can remit advances which are found to be irrecoverable.

379. In the case of revenue advances met from the State loan account, the Revenue Authorities should as soon as any such advance is ascertained to be irrecoverable, cause the amount to be written off in the accounts and advise the Accountant General, in order that he may charge off the amount as expenditure and direct its being written off in the Treasury *plus minus* memorandum. A separate record of such irrecoverable advances, should, however, be kept for eventual recovery, if possible, and created as revenue without affecting the *plus* and *minus* memorandum.

### **PERIODICAL REVIEW**

380. Government receives an annual report upon outstanding loans from the Accountant General and reviews the same.

### **CHAPTER XV**

#### **ADVANCES TO GOVERNMENT SERVANTS AND OTHERS**

##### *General Principles*

381. The following rules regulate the grant of advances to Government servants and others. In cases not covered by the rules in this chapter, no advances can be made except under the special orders of Government.

**Note 1.-** It is not permissible to sanction an advance the grant of which is illegal; that is to say, contrary to law, or to an authorised formulae of constitutional or financial principle, or to a valid condition or restriction imposed by a Legislature.

**Note 2.-** Government may delegate their powers under these rules to Heads of Department in respect of officers serving under the latter, provided that the particular classes of objects for which advances, may be granted under this rule are expressly defined in the order of delegation.

**Note 3.-** Simple interest will be charged on all advances granted to Government servants for house-building, for the purchase of motor car, scooter, motor cycle and other conveyance. Such interest will also be charged on advances granted under rules 393 to 397 and 399 (g).

The rate of interest on advances drawn in each year beginning on the 1<sup>st</sup> April and ending on the 31<sup>st</sup> March shall be the rate as notified by Government from time to time. The interest will be calculated on balances outstanding on the last day of each month.

**Note 4.-** When an advance is drawn in more than one instalment the rate of interest recoverable is determined with reference to the date on which the first instalment is drawn.

382. These rules do not apply to Government servants who are not in permanent Government employ. As the pay of such Government servants does not constitute adequate security for a loan, advances should not ordinarily be granted to them. If, however, in any special case, the circumstances admit of the provision of adequate security, an advance may be sanctioned, in accordance with the terms of these rules, by the Finance Department of Government which may also modify the rules or make deviation in individual cases from any of these rules. Advances of the nature described in rule 399 may, however, be granted to temporary and officiating Government servants by authorities who would be competent to sanction such advances to permanent Government servants of similar status, but the sanctioning authority must satisfy himself that the advance will be fully recoverable

from the such temporary or officiating Government servants before their terms of service expire. Such advances should be based on the pay (excluding special and personal pay, if any) drawn by the Government servant at the time the advance is sanctioned.

383. All advances are subject to repayment by the officers receiving them, in accordance with the rules applicable to each case. When an advance is repayable by instalments, the amount to be recovered monthly should not be affected by the fact of an officer going on leave of any kind with allowances or on subsistence allowance. It is, however, open to Government to sanction a reduction in any case in which they deem it right to do so, provided that the whole amount shall be completely recovered by the due date. In the case of interest-bearing advances the drawing officers should ascertain from the office of the Accountant General the amount of interest due as soon as the last instalment of the principal is repaid.

384. The bill in which an advance is drawn for a Government servant whose name does not appear in the pay bill, as also the bills from which the recoveries thereof are made, should clearly indicate for whom the advance is drawn or from whom it is recovered.

385. Instruction laying down the procedure to be followed in dealing with applications for advances for the construction, purchase or repair of houses are contained in Annexure A to this chapter.

### **ADVANCES FOR CONSTRUCTION OF HOUSES**

386. I. Advances may be made under the sanction of Government to officers who desire to build houses, for occupation by themselves or their families, at places where no houses are available, or where house rent is exceptionally high. The advance is permissible for the construction of a house anywhere within the State irrespective of the place of posting. No advance is ordinarily permissible to an officer who is likely to retire before complete recovery can be effected.

II. All such advances must be *bonafide* required for the purpose of building suitable houses for the residence of the officers themselves or of their families and if more is advanced than is actually expended for the purpose, the surplus must be refunded to Government.

**Note 1.-** If the house built/purchases wholly or partly with an advance from the Government, is at any time not required for the personal use of the Officer for any reason, he shall make the house available to Government if so required, for accommodation of another Officer of equivalent status or for Government Officers. The rent payable to the owner by the Government or by the other Officers occupying it in such cases shall be fixed at standard rent as laid down in the Urban Areas Rent Control Act, the municipal and other taxes being payable by the occupant.

**Note 2.-** In the case of an Officer provided with a Government residential accommodation, the advance shall be sanctioned only if he gives an undertaking that he will vacate the Government residence as soon as the house constructed or purchased.

**Note 3.-** In cases where both the husband and wife happen to be Government servants and eligible for the advance, such advance shall be admissible to only one of them.

III. The advance shall be drawn by instalments, the amount of each instalment being such as is likely the required for expenditure in the next three months Satisfactory evidence should be produced to show that the amount of the previous instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. Repayment shall commence from the *fourth issue* of pay after the first instalment is taken.

**Note 1.-** House-building advance should generally be drawn in instalments only, repayment commencing from the fourth issue of pay after the first instalment is taken. When, however, permission is given to draw the advance in one instalment the repayment should commence with the second issue of pay.

**Note 2.-** The sanctioning authority will be held responsible by Government, and the Head of the Office concerned should be held responsible by the sanctioning authority, for insisting upon the production of satisfactory evidence that the advance has been actually expended for the purpose of which it was given, for seeing that a latter instalment of the advance is not paid until this evidence has been produced in respect of previous instalments, and for seeing that any amount which has not been used for the purpose within a reasonable period is refunded to Government.

**Note 3.-** Bills for the second and subsequent instalments should be supported by certificates to the effect that the previous instalment of the advance has been actually utilised for the purpose of which it was drawn. At the end of three months from the date of drawal of the last instalment a further certificate should be sent to the Accountant General, to the effect that the amount of last instalment of the advance has actually been utilised for the purpose for which it was drawn.

IV. The advance shall be admissible to Government servants at such rates as may be prescribed by Government from time to time.

**Note 1.-** For the purpose of this rule officiating pay may also be treated as 'pay' when the officiating service in the higher post is not less than three years continuously and the Head of Department can certify that the Government servant concerned is not likely to revert to his substantive post.

**Note 2.-** The sanctioning authority while granting the advance should ensure that the advance together with the interest accrued thereon is recovered in full before retirement of the grantee and the instalment fixed for the purpose, together with other current deductions, viz., those for Motor Car advance, G.P. Fund Advance, Income Tax, Insurance, etc., to which the Officer is subject, does not exceed half the pay on the basis of which the advance is sanctioned.

**Note 3.-** No advance is admissible to a Government servant who has already taken a loan from the Government under the Low or Middle Income Group Housing Scheme.

IV. Not more than one advance shall be made for ht same house. A second or subsequent advance may, subject to the prescribed ceiling, be made in the following cases provided that no portion of the previous advance with the interest accrued thereon is outstanding against the Officer concerned.

(1) when a house ceases to be an Officer's property on a partition of the family estate and a separate house is constructed or purchased;

(2) when an Officer is transferred to another station where he has to build a house;

(3) when the Sanitation of a house build or purchased with a previous advance is found to be defective and a new house is constructed in its place or a new house is constructed or purchased in the same station;

(4) when the accommodation in the house becomes insufficient for the growing family of the Government servant and additional accommodation is made

by way of extension of the same house or by constructing a new house in the compound;

(5) owing to dilapidated condition of the house in the normal course or it being destroyed by storm or fire or other natural cause its reconstruction is absolutely necessary.

Provided that in cases (3), (4) and (5) the sanctioning authority is satisfied that the object of the borrower is not speculation.

**Note 1.-** In determining the amount of advance to be given in a case under (4), the status of the Officer, requirement for extra accommodation based on the number of members in the family, the date of superannuation, etc., should be taken into consideration.

**Note 2.-** In determining the amount of advance to be given in cases (2) & (3), where such a house is sold, the sanctioning authority will also take into consideration the estimated sale proceeds of the house available for utilisation for construction or purchase of a new house. For this purpose, the actual requirement of the Officer based on his status, number of members in the family, etc., should be taken as the basis subject always to the prescribed ceiling.

**Note 3.-** The benefit of an advance for making additional accommodation for the growing family or for reconstruction of an existing house as contemplated in this rule, is also admissible in a case where the existing house was not constructed or purchased with the aid of an advance from Government previously.

**Note 4.-** Supplementary advances granted for building purposes, either because the costs of work was under estimated or because funds were not available although larger advances were admissible should be created as revision of the original sanction.

VI. Ad advance may also be given for the purpose of repaying a private loan taken by a Government servant expressly (i) for the purchase of land for building a house or (ii) for the purchase of a house, provided.-

(1) that the usual conditions specified in rule are satisfied;

(2) that the applicant has through his private loan acquired an unencumbered title to the land or the house purchased; and

(3) that the original loan for the purchase of the land or the house, as the case may be, was taken not more than 12 months before the date of receipt for the application for an advance to discharge the private debt.

VII. Advance will be recovered by the deduction of monthly instalments from the pay bills of the officer concerned. The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the officer receiving the advances so desires. The amount of interest will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid, and deduction should continue to be made until information as to the total amount due is obtained from the Accountant General, any amount paid short or in excess being adjusted afterwards.

**Note 1.-** The amount of the advance with interest accrued thereon to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction

of a rupee should be recovered. In rounding the monthly instalments into whole rupees, fractions of a rupee below fifty paise should be neglected and those equal to and exceeding fifty paise raised to whole rupee.

**Note 2.-** The whole of the principal sum of an advance which remains unpaid at the time an officer leaves the service whether voluntarily or involuntary should be recovered in one instalment before his accounts are finally settled.

In cases of retirement before complete repayment, the balance of a house-building advance with interest accrued thereon can only be recovered by deduction from pension if the pensioner has requested or given his consent to the adoption of such a course attention is drawn to Note 2 to rule 141 prescribing that last pay or leave salary should not be paid to a retiring officer until it has been established that he has no outstanding dues to Government.

VIII. In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance with interest accrued thereon, the house so built, together with the land it stands upon, must be mortgaged to Government by whom the mortgage will be released on liquidation of the full amount due.

**Note.-** The mortgage bond will be prepared in Financial Rule Form 40 and the reconveyance in Form No.41.

IX. The construction of a house shall be completed within a reasonable period from the date of drawal of the first instalment of the advance and the fact reported to the sanctioning authority concerned. The grantee shall within one month from the date of completion of the construction of the house or from the date of expiry of a period of 18<sup>th</sup> months, whichever is earlier, shall insure the hose at his own cost against fire or any other natural calamity, with any of the recognised Fire Insurance Company, for a sum not less than the amount of the advance taken from the Government subject to such reduction in subsequent years, as is warranted by the amount repaid and assign the policy to the Governor of Meghalaya and deposit the same with the Accountant General through the Head of Department concerned. The policy shall be kept in force by renewal year to year till the advance together with the interest accrued thereon is fully repaid, the renewed policy being likewise deposited with the Accountant General. A request shall be made to the Insurance Company to insert an additional clause in the Insurance Policy in Financial Rule Form No.47.

**Note.-** Where the advance is taken for the purchase of a house under rule 387 such insurance shall be effected within one month from the date of purchase.

X. The officer must satisfy the sanctioning authority regarding his title to the land upon which the house is or is proposed to be built.

**Note 1.-** This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of Government being unable to dispose of it, should it become necessary to foreclose the mortgage. In examining the mortgagor's title care should be taken to see that lease does not prevent any sub-demise by the lessee (the mortgagor). The mortgage bond in such cases will be prepared in Financial Rule Form No.42. Any relaxation of the rule will require the approval of Government.

In cases in which ground rent municipal taxes and similar dues are payable to local authorities on account of land taken on lease, the sanctioning authority may, at his discretion, ask the Government servant taking the advance to produce for inspection receipts for these payments within fifteen days of their falling due. If the sanctioning authority finds that such dues have not been paid by the borrower, steps may be taken to recover

the said dues including interests thereon, if any, from the pay of the Government servants concerned for payment to the parties concerned.

**Note 2.-** The applicant's title to the property should be examined by the sanctioning authority before the advance is actually paid, and in case where there is any doubt as to the validity of that title, the Revenue and Registration authorities or, if technical legal advice is necessary, the Law officers of Government, should be consulted. It should be seen that in the case of a house-building advance, he has undisputed title to the land on which it is proposed to build and that, in the case of an advance for the purchase of house, he will obtain such title as soon as the purchase price is paid that there will be no legal obstacle in either case to the property being mortgaged to Government; and that Government will have the right of foreclosing on the conditions mentioned in the mortgage bond.

XI. An officer quitting or removed from the station where he has built a house, before the whole amount due has been liquidated, will continue liable to the deduction of his monthly instalment until the advance with the interest accrued thereon has been repaid; but with the special sanction of Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the pay of such officer.

XII. Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

Note 1.- Applications for an advance for building purposes should in all cases be accompanied by a report from the departmental superior of the applicant which should state clearly besides his opinion as to the necessity for the assistance solicited:-

- (1) whether any previous advance has been made to the applicant, and, if so, when and whether such advance has been fully liquidated or not;
- (2) whether the applicant holds a permanent post under Government or is merely on probation;
- (3) whether the advance, if sanctioned, should be made in one or more instalments;
- (4) whether houses are not available locally or that house rent is exceptionally high;
- (5) whether he has satisfied himself regarding the title of the applicant to the land (on which he proposes to build);
- (6) whether the applicant has taken any loan from Government under the Low or Middle Income Group Housing Schemes; and
- (7) the date of superannuation of the applicant and other current deductions of the applicants, viz, those for Motor Car advance, G.P.F. advance, Income tax, Insurance, etc., to which the applicant is subject;
- (8) whether the applicant is provided with Government residential accommodation and whether he is agreeable to vacate the Government residence as soon as the house is constructed or purchased for his personal use; and
- (9) whether the wife/husband of the applicant is a Government servant and whether she/he has taken an advance from the Government.

XIII. The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid and the balance together with interest accrued thereon remaining due.

XIV. Advances may also be given, where considered necessary, for the purchase of land on which to construct a house, if the other conditions are satisfied and the total amount of the advance for the purchase of the land and the construction of the house does not exceed the prescribed ceiling.

The officer should sign an agreement in Financial Rule Form No.43, before taking an advance for the purchase of land and the amount should not exceed

what is required for the purpose. A mortgage deed in Financial Rule Form No.44 should be executed before any further advance is drawn for the purpose of constructing the house or within one month of the date of signing the agreement, whichever is earlier. The mortgage deed must be registered within four months of its execution. The fact of execution and registration for the mortgage deed should be intimated to the Accountant General, as soon as possible.

In order to save Government from loss, the applicant's title to the property should be carefully examined by the sanctioning authority before the advance is given and the instructions laid down in the Annexure should be followed.

XV. No part of an advance can be drawn and disbursed without the orders of the competent authority sanctioning the advance. The Head of the office in the case of a non-gazetted Government servant and the Controlling Officer in the case of a gazetted Government servant should send to the Accountant General a certificate to the effect that the necessary mortgage bond has been executed by the Government servant concerned and that it has been duly registered.

In the case of an advance for the purchase of land the fact of execution of the agreement in the Financial Rule Form No.43 should be intimated to the Head of the office or Controlling Officer, as the case may be, when asking for the authority for payment of the advance.

#### **ADVANCES FOR THE PURCHASE OF HOUSES**

387. I. An advance may be made to an officer in exceptional circumstances for the purchase of a house in places where house rent is exceptionally high; the general principles of rule 386 being applicable, and the officer being required, in addition to a mortgage deed, to deposit with Government satisfactory evidence of a clear title to the house. The advance should be limited to 75 percent of the cost price, the remaining 25 percent being met by the purchaser himself.

II. An advance drawn under this rule may include provision not only for the cost of the house purchased, but also for the cost of any repairs or improvement which the purchaser of the house may desire to make.

III. The amount required for purchase and the amount required for repairs or improvement should be treated as parts of one and the same advance. The portion required of the purchase may be drawn at once, but satisfactory evidence should be produced before the sanctioning authority to show that the amount advanced has been spent within one month of its drawal. The amount required for repairs or improvements should be drawn in instalments, unless the whole is likely to be required for expenditure in the next three months.

If the advance required for repairs or improvements is drawn by instalments, the amount of each instalment should be such as is likely to be required for expenditure in the next three months. The Head of the office must be satisfied before the next instalment is paid that the amount of the past instalment

has been actually utilised for the purpose for which it was drawn. The repayment in this case will commence with the fourth issue of pay after the advance is taken.

**Note.-** The Head of the office in the case of a non-gazetted Government servant and the Controlling Officer in the case of a gazetted Government servant should send to Accountant General, along with the certificate of utilisation of the last instalment of the advance, a certificate to the effect utilisation of the last instalment of the advance, a certificate to the effect that the amount of the advance does not exceed 75 percent of the price actually paid for the house plus the cost of repairs and improvements.

Interest will be calculated as in the case of house building advances and the recovery thereof will be made as laid down in sub-rule VII or Rule 286.

IV. When asking for the authority for payment of the advance (**vide** sub-rule XIV of rule 386) the Controlling Officer or the Head of the office, as the case may be, should record a certificate to the effect that he has secured and retained with him an agreement in Financial Rule Form No.46 signed by the applicant pending execution of the final mortgage bond in Financial Rule Form NO.44, after the house is actually purchased. The fact of execution and registration of the latter bond should be intimated to the Accountant General, as soon as possible.

### **ADVANCES FOR REPAIRS TO HOUSES**

388. I. An advance may be made only if (1) the repairs are required to make the house habitable, (2) they are not in the nature of ordinary repairs and (3) they involve an outlay larger in comparison with the value of the house.

II. Not more than one advance is admissible in respect of the same house.

III. No advance shall exceed six months' pay of the officer to whom it is made, and it will be drawn as laid down in sub-rule III of rule 386.

IV. An advance may be made to an officer to repair a house which he has build or purchases with a previous advance under rule 386 or 387 provided that the advance together with the interest accrued thereon has been repaid in full.

**Note.-** Advances for repairs to houses may be granted even when the houses in question were not built or purchased originally with an advance under rule 389 or 390.

V. Subject to the above conditions, the general principles of rule 386 or 387, as the case may be, shall apply, the maximum period for repayment of such advances being two years. Interest will be calculated as in the case of house buildings advances and recovered in accordance with sub-rule VII of rule 386.

VI. Subject to a limit of Rs. 5,000 all other conditions remain the same, house repairing advances up to one year's pay may be made to Government servants stationed in Shillong. Advances exceeding six month's pay will be recoverable from the pay bills of the officer concerned in monthly instalments equivalent to one-third of the pay of such officer at the time the advance is made.

**Note.-** The limit mentioned above, viz., Rs.5,000 only applies to repairing advances or more than six month's pay.

### **ADVANCES FOR PURCHASES OF MOTOR CARS**

389. An advance may be granted to an officer for the purchase of a motor car subject to the following conditions:-

(1) The minimum substantive pay of an officer shall be at Rs. 900 p.m. for entitlement of the motor car advance.

(2) An advance will be given only when Government considers that it is in the interest of the public service that the officer should use a car in the discharge of his duties.

(3) The motor car advance shall be admissible to Government servants at such rates as may be prescribed by Government from time to time.

**Note.-** The advance shall be so regulated that the rate of recovery on account of the advance together with other current deductions. viz., for house building/purchasing advance, G.P. Fund Advances, Incomes-Tax, Insurance, etc., to which the officer may be subject does not exceed half the basic pay of the grantee at that time the advance is sanctioned unless there are special reasons justifying a deviation and except under the special orders of the Government.

(4) (a) An officer who is on leave or about to proceed on leave for whom an advance has been approved to draw the advance earlier than a week before the expiry of the leave.

(b) No advance while an officer is on leave outside India should be granted.

(5) Recovery will be made by deduction monthly instalments equal one-seventy-two part of the advance from the pay bill of the officer concerned. It will commence with the first issue of pay after the advance is drawn. The authority sanctioning an advance is drawn. The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments, if the officer receiving the advance so desires. The amount of interest calculated in accordance with note 3 of Rule 381 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

**Note.-** The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

(6) Except when an officer proceeds on leave other than leave on average pay not exceeding four months, or retires from service, or is transferred to an appointment, the duties of which do not render the possession of a motor car necessary, the previous sanction of Government is necessary to the sale by him of a car purchased with aid of an advance which with interest accrued in accordance with note 3 of Rule 381 has not been fully repaid. If an officer wishes to transfer such a car to another officer who performs the duties of a kind that renders the post-session of a motor car necessary, Government may permit the transfer of the liability attaching to the car to the latter officer, provided that he gives a declaration that he is aware of the fact that the car transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(7) A Government servant who draws an advance for the purchase of a motor car is expected to complete his negotiations for the purchase, and to pay finally for the car within one month from the date on which he draws the advance, failing such completion and payment, the full amount of the advance drawn, with interest thereon for one month, must be refunded to Government. Before the advance is drawn, the Government servant will be required to execute an agreement in Financial Rule Form No.45, and on completing the purchase, he will further be required to execute a Mortgage Bond in Financial Rule Form No. 46, hypothecating the car to the Governor of Meghalaya as security for the advance. The cost price of the car purchased should be entered in the schedule of specification attached to the Mortgage Bond.

(8) The form of Mortgage Bond executed by a Government servant drawing an advance for the purchase of a motor car provides for insurance against full loss by fire or accident. Insurance on owner driven or other similar qualified terms is not sufficient for the purpose of this rule. Insurance policies at a reduced rate of a premium shall, however, be accepted as adequate in cases where –

(a) the owner of the car undertakes to meet the first Rs.50 or so of a claim preferred against an insurance company in the event of an accident, or

(b) the car is not insured against accident for any season of the year during which it is not in use but is stored in a garage.

Such insurance should be effected within one month from the date of purchase of the car. On receipt of the certificate prescribed in Note 2 to sub-rule (9) below, the Accountant General will obtain from the Government servant drawing the advance a letter in Financial Rule Form No.47 to the Motor Insurance Company with whom the motor car is insured to notify to them, the fact that the Governor of Meghalaya is interested in the Insurance Policy secured. He will himself forward the letter to the Company and obtains their acknowledgement. In the case of insurances effected on annual basis, the process prescribed above shall be repeated every year until the advance has been fully repaid to Government. The amount for which the car is insured during any period should not be less than the beginning of that period and the insurance should be renewed from time until the amount due is completely repaid. If, at any time and for any reason, the amount insured under current policy is less than the outstanding balance of the advance including interest accrued, the officer should refund the difference to Government. The amount to be refunded must be recovered in not more than three monthly instalments.

**Note.-** The following causes should be invariably included in the Insurance Policy.-

1. It is hereby declared and agreed that Shri.....the owner of the Motor Car, hereinafter referred to as the insured in the Schedule of this policy has hypothecated that Car to the Governor of Meghalaya as security for advance for the purchase of the Motor Car and it is further declared and agreed that the said Governor is interested in any money which but for this endorsement be payable to the said Shri..... (the insured under this policy) in respect of the loss or damage to the said Motor (which loss or damage is not made good by the repair, reinstatement or replacement) and such monies shall be paid to the Governor as long as he is the mortgagee of the Motor Car and his receipt shall be full and final discharge to the company in respect of such loss or damage.

2. Save as by this endorsement expressly agreed, nothing herein shall modify or affect the rights or liabilities of the insured or the Company respectively under or in connection with this policy or any term, provisions or conditions thereof.

(9) In all cases in which car is sold before the advance received for its purchase from Government with interest accrued in accordance with Note 3 of Rule 381 has been fully repaid, the sale proceeds must be applied, so far as may be necessary towards the re-payment of such outstanding balances; provided that when the car is sold only in order that another car may be purchased, Government may permit an officer to apply the sale proceeds towards such purchase, subject to the following conditions:-

- (a) the amount outstanding shall not be permitted to exceed the cost of the new car.
- (b) the amount outstanding shall continue to be repaid at the rate previously fixed,
- (c) the new car must be insured and mortgaged to Government as required by these rules.

**Note 1.-** An officer may, be allowed advances to purchase more than one car at a time, if it can be shown that such action is clearly desirable in the public interest and provided that the total amount outstanding at any one time by way of such advances be given. An officer may be allowed a second or subsequent motor car advance after expiry of four years from the date of issue of the first or subsequent advance, as the case may be, or until the first or subsequent advance with interest is repaid in full, whichever is later.

**Note 2.-** When an advance is drawn the sanctioning authority will furnish to the Accountant General a certificate that the agreement in Financial Rule Form No. 45 has been signed by the officer drawing the advance and that it has been examined and found to be in order. The Head of the Office should see that the car is purchased within one month from the date on which the advance is drawn and should submit every mortgage bond promptly to the Accountant General for examination before final record.

**Note 3.-** Advances for the purchase of motor car to Government servants in foreign employ should be granted from the funds of the foreign employer and when the latter desires to make such an advance he should apply to the Government for the necessary sanction. Government may accord sanction in such cases subject to the provision that the advance should be regulated by the same conditions as would apply if the officer were serving directly under Government. In special cases, however, where an officer's services have been lent to a Municipality or Body whose financial position will not permit of the advance being made from its funds, Government, may, at its discretion, sanction advances from their revenues, provided the officer's duties are such as to render the possession of a motor car practically a necessity.

**Note 4.-** In cases of default on the part of an officer in adhering to the terms and conditions settled for the re-payment of the advance made to him, a penal rate of compound interest as may be fixed by Government will be chargeable on all overdue instalments of principal and/or interest outstanding against such a defaulting officer. The Treasury/Sub-Treasury Officers will not pass any pay bill without recovery of instalments due on account of motor car advance and any omission on his part in this regard will be charged as an irregularity against the Treasury/Sub-Treasury concerned and a retrenchment slip issued for recovery of the instalments in default in addition to regular instalments.

**Note 5.-** Any contravention of the orders in this rule will render the officer liable to refund the whole of the amount advanced with interest accrued thereon unless good cause is shown to the contrary. Wilful failure to comply with conditions laid down will be treated as a serious misdemeanour in addition to any other penalty to which the officer may be liable (such as the immediate recovery of the advance with interest accrued thereon) and may involve an entry in the officer's Character Roll or other disciplinary measure.

**Note 6.-** The grant of an advance under this rule to a Government servant who proceeds on deputation out of India and desires a motor car for use during his deputation, is not admissible.

### **ADVANCES FOR PURCHASE OF MOTOR CYCLE, SCOOTER**

390. An advice may be granted to an officer for the purchase of a motor cycle, scooter subject to the following conditions:-

- (1) That the advance is given only when Government considers that it is in the interest of the public service that the officer should use a motor cycle, scooter in the discharge of his duties.
- (2) That the minimum substantive pay of the officer is Rs.350 a month.
- (3) That, subject to the conditions as laid down in the 'Note' below sub-rule (3) of the preceding rule, the advance shall be admissible at such rates as may be prescribed by Government from time to time.
- (4) That the recovery is made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the pay bill of the officer concerned, commencing with the first issue of pay after the advance is drawn, and that the amount of interest calculated in accordance with Note 3 of Rule 381 is recovered as laid down in sub-rule VII of Rule 386.

**Note.-** The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

- (5) Sub-rules (6) to (9) and Notes 1 to 6 at the end of the preceding rule apply in case of Motor Cycle, Scooter also.

### **ADVANCES FOR PURCHASE OF OTHER CONVEYANCES**

391. An advance may be granted to a Government servant for the purchase of means of conveyance other than a motor car, scooter or a motor cycle, subject to the following conditions.-

- (i) An advance will be allowed only when the appointment held entails duties involving touring. In the case of the purchase of a bicycle, the advance may, however, be granted even though the post held does not entail touring if in the opinion of Government the possession of a bicycle will add to the efficiency of the Government servant concerned.
- (ii) Subject to the condition as laid down in the "Note" below sub-rule (3) of Rule 389, the total amount to be advanced to an officer shall not exceed three months' pay or Rs. 550, whichever is less, and shall be limited to the anticipated price of the article to be purchased. If the actual price paid is less than the advance taken, the balance should forthwith be refunded to Government.
- (iii) Recovery will be made unless Government otherwise specially direct, by deducting monthly instalments equal to a maximum of one-twenty-fourth part of the advance from the pay bill of the first issue of pay after the advance is drawn. The amount of interest calculated

in accordance with Note 3 of Rule 381 will be recovered as laid down in sub-rule VII of Rule 386.

**Note 1.-** In fixing the number of instalments, the date of superannuation should be taken into account so as to effect recovery of the advance together with the interest before superannuation.

**Note 2.-** The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

(iv) The article purchased with the advance will be considered to be the property of Government until the advance with interest accrued thereon in accordance with Note 3 of Rule 381 is repaid.

**Note 1.-** The bill in which an advance is drawn for a Government servant whose name does not appear in the pay bill, as also the bills from which the recoveries thereof are made, should clearly indicate for whom the advance is drawn or from who it is recovered.

**Note 2.-** The advance may be sanctioned under the rule by all the Heads of Departments including the Commissioner.

**Note 3.-** The Chief Secretary to the Government of Meghalaya is the sanctioning authority in respect of the staff of the Meghalaya Secretariat (Civil).

(2) In the case of temporary Government servants, the advance may be sanctioned to those only who have three years continuous service at their credit subject to the following conditions:-

- (i) they will be required to execute an agreement in Financial Rule Form No.45 and furnish a surety of a permanent Government servant before the advance is drawn;
- (ii) in the event of their discharge before the recovery of the advance, they will have to refund the balance together with the interest accrued on the advance in one installment before discharge.

### **RE-PAYMENT OF ADVANCES**

392. The re-payment of advances where the period is not specifically stated in these rules, shall in all cases be completed within three years.

### **OTHER ADVANCES**

393. An advance for the purchase of a type-writer to a Government servant can be granted with the sanction of Government. But this power may be delegated to Heads of Departments in respect of Government servants subordinate to them. The amount of the advance should not exceed Rs.450.

An agreement should be executed by the Government servant receiving the advance to the effect that the type-writer will remain the property of Government until the world of the advance with the interest accrued thereon has been repaid. The agreement should further provide that the advance should be expended in full within one month from the date of receiving it, and if the price paid is less than the advanced received, the difference should be forthwith refunded to Government.

The recovery should commence with the first issue of pay after the advance is drawn and be completed in twelve months except for the interest which should be recovered as laid down in Rules 390 (4) and 391 (i) (iv).

394. A Police Officer not below the rank of a Superintendent may sanction the grant of an advance not exceeding a sum of Rs. 200 to a probationary Sub-Inspector placed under him, who has successfully passed out for the Training School, for the purchase of a horse or bicycle, uniform and accoutrements, provided the latter applies for it within three months from the date of leaving the school. The sanctioning order should indicate the date on which the Sub-Inspector of Police left the Training School. The money thus advanced will be recovered by monthly instalments of 20 percent of the officer's pay commencing after six months from the date of his leaving the school; the recoveries on accounts of security deposit under Rule 14 (m) Chapter IV of the Police Manual, being stayed until the full amount of the advance with interest accrued thereon has been recouped. The interest should be recovered in the manner laid down in Rules 390 (4) and 391 (i) (iv) . To guard against any loss of the Government money advanced, the recipient should be required to execute a registered bond with two sureties, binding themselves jointly and severally to repay the advance within the stated time. A copy of each sanction should be sent to the Accountant General, for record.

395. An advance of Rs. 200 in the case of a Superintendent of Excise and Rs.100 in the case of an Inspector of Excise may be sanctioned by the Excise Commissioner on his appointment to the service in order to enable him to purchase his kit. These advances which will bear the same rate of interest as for house-building and other advances, are repayable in twenty monthly equal instalments beginning with the pay for the third month following the drawal of the advance. The interest should be recovered in the manner laid down in Rules 390 (4) and 391 (i) (iv). The officer receiving the advance must furnish to the Accountant General a certificate that the full amount received has been spent. In cases where the amounts are not fully utilised the savings effected should at once be refunded to Government.

To guard against any loss of the Government money advanced, an Inspector of Excise on probation should be required to execute a registered bond with two sureties binding themselves jointly and severally to repay the advance within the stated time.

A copy of each sanction should be sent to the Accountant General for record.

396. An advance for the purchase of outfit or the amount actually expended, subject to a maximum of Rs.1, 500, may be granted to each of the Military Secretary and the Aid-de-Camp to the Governor of Meghalaya. Half the amount of the advance should be recovered from the officers in monthly instalments of Rs. 30 (Rupees thirty only), and the outfit will remain the property of the officers.

The recovery should commence with the first issue of pay after the advance is drawn. The interest on the recoverable portion of the advance should be recovered in the manner as laid down in Rules 390 (4) and 391 (i) (iv).

397. The Inspector General of Police may sanction an advance not exceeding Rs. 130 to an Inspector, a Sub-Inspector or an Assistant Sub-Inspector of Police for the purchase of a revolver as part of his equipment. The advance should be recovered in twenty-four monthly instalments by deduction from the officer's pay bill. The interest should be recovered in the manner laid down in Rules 390 (4) and 391 (i) (iv). The recipient should be required to execute a registered bond with two sureties, binding themselves jointly and severally to repay the advance within the stated time.

398. Festival advance may be sanctioned on the eve of important Festivals during the calendar year to non-gazetted Government servants subject to such conditions and limitations as may be prescribed by the Government from time to time. The advance is recoverable in not more than four equal monthly instalments, the first recovery commencing with the next pay bill.

The authority competent to sanction this advance will be the officer who normally draws and disburses the pay of the persons concerned.

399. Advances may also be made under the rules specified below:-

(a) To an officer under orders of transfer, up to an amount not exceeding one month's substantive or officiating pay plus an amount ordinarily not exceeding 80 percent of the travelling allowance to which may be entitled under the rules in consequence of the transfer. Such advance may be sanctioned by the Head of Department not lower in rank than the Principal District Officer of the Department concerned and to the Head of Department by the Secretary of respective Administration Department. The advances should be recorded on the officer's as pay certificate. The advance pay should be recovered from the pay of the officer in three equal monthly instalments, beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill. The Controlling Officers or Heads of Offices, as the case may be, will be responsible for adjustment of all advances granted to the officers under their control. While sanctioning advance of pay officers under their control. While sanctioning advance of pay to the temporary Government servants on transfer, a surety from a permanent Government servant of similar or higher status than the temporary Government servant to whom the advance of pay is sanctioned may be obtained.

The Chief Secretary to the Government of Meghalaya is the Head of Office in respect of Officers of the Secretariat whose power shall be also exercisable by Under-Secretary, S.A.D. (Accounts), or in his absence by any other Officer authorised by Chief Secretary in writing to issue necessary sanction on behalf of Chief Secretary.

**Note 1.-** A Government servant receiving orders of transfer during leave may be allowed to draw an advance under clause (a). Should his leave be subsequently extended in such a way as to admit him to an advance under clause (b), any advance that may be admissible to him under the latter clause should be reduced by the amount outstanding of the advances taken under clause (a).

**Note 2.-** Advance of pay and travelling allowance should be drawn on pay and travelling allowance bill respectively.

**Note 3.-** When an advance is drawn for an officer whose name is not required to be shown in the establishment pay bill, his name should be shown in the bill in which the advance is drawn, and the particular office to which he is transferred should also be stated in it. Similarly, his name and the office from which transferred, should be shown in the bills in which the recovery of the advance is made.

**Note 4.-** Clause (a) above does not preclude the grant of a second advance to a Government servant to cover the travelling expenses of any member of his family who follows him within six months from the date of his transfer and in respect of whom an advance of travelling has not already been drawn.

**Note 5.-** When a single lump sum advance is drawn to cover the travelling expenses both of the officer himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the officer's family do not actually make or complete the journey with him that a further bill in respect should certify on each adjustment bill submitted by him that a further bill in respect of travelling allowance of the members of his family (to be specified) who have not yet completed the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.

**Note 6.-** The advance of pay under this clause may be allowed to be drawn at the new station soon after the arrival of the officer there, on production of the last pay certificate showing that no advance was drawn at the old station.

**Note 7.-** The amount of the advance to be recovered monthly should be fixed whole rupees, the balance being recovered in the last instalment.

**Note 8.-** The Superintendent of Police are authorised to draw and disburse advances upto two months' substantive pay to Head Constables and Constables deputed to undergo courses of training provided that recoveries are made in three equal instalments beginning from the month, following that in which there advance is made. The Commissioner of Division is the sanctioning authority in respect of advance under clause (a) applied for by himself.

(b) To any public officer in the Civil Department.

(i) On return from leave other than leave on average pay not exceeding four months or deputation out of India, of an amount not exceeding two months, substantive pay or Rs.1,000 whichever is less, in addition to any advance made in England, provided no advance has been drawn under clause (a) above.

**Note.-** The advance may be drawn under the orders of the Accountant General from any Treasury in India to be specified in such orders. Such advances, as well as similar advances made in England, are recoverable by monthly instalments of one-third of pay fixed in whole rupees.

**Exception 1.-** The recovery of an advance made under Military Leave Rules to a Military Officer in Civil Employ subject to the Military Leave Rules is regulated by those rules.

**Exception 2.-** Special passage advance made in England by the High Commissioner for India at his discretion to enable officers to return to duty shall be recovered in thirty-six monthly instalments and bear interest at the usual rate for such advances; vide Note 3 below Rule 381.

(c) (i) To an officer, other than an Inspector Officer, for himself or an Assistant or Deputy, proceeding on tour, to an amount sufficient to cover for a month his contingent charges, such as those for the hire of conveyances or animals for the carriage of records, tents or other Government property, subject to adjustment upon the officer's return to headquarters or 31<sup>st</sup> March whichever is



**Note 1.-** In the case of Gazetted Officers of the Forest Department such advance may be sanctioned by the Divisional Forest Officer or, in the case of Gazetted Officers in the headquarters, by the Conservator of Forest

**Note 2.-** A second advance cannot be made to an officer under this clause until account has been given of the first.

**Note 3.-** Subject to the restrictions specified above, advances under this clause may be granted in all cases of journey in respect of which travelling allowance is admissible, as for a journey on tour.

**Note 4.-** A certificate to the following effect should be furnished on bills for tour advances:-

“Certified that all the previous advances drawn by me have been duly accounted for”

Treasury Officers should refuse payment of any bill for tour advances in which the above certificate is not furnished.

**Note 5.-** The rule in clause (c), under which tour advances should be limited to an amount sufficient to cover an officer's tour charges for a month and should be adjusted either on the officer's return to headquarters or on the 31<sup>st</sup> March whichever is earlier, should be strictly observed.

**Note 6.-** Advances should not be drawn separately to meet miscellaneous charges for conveyance of records, etc., incidental to touring which are debited to the contingent head 'Tour Charges' but such advances should be met from the permanent advances being recouped by the drawal of the charges when actually incurred.

(d) To a Treasury Officer or District Superintendent of Police for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(e) For law-suit to which Government is a party.

**N.B:-** As advances drawn under clauses (c) and (e) are treated as final charges in the accounts and are to be drawn and accounted for as contingent charges or travelling expenses, they should be drawn in the prescribed form of contingent bill or travelling allowance bill as the case may be, the bill being headed in red ink “Advances for tour charges”. The advances drawn under clause (d) should be debited in the first instance to “Advances recoverable” and subsequently charged to the Reserve Bank on receipt of full details and necessary sub-vouchers.

(f) Under the rules issue by Government to patients proceeding to the Pasteur Institute or to a Public Centre for **anti rabic** treatment.

(g) By Superintending Engineers to Engineering Subordinates for the purchase of a tent on the first occasion of their requiring one; such an advance should be limited to a reasonable amount, and should be recovered in twelve equal monthly deductions from pay commencing three months after the date of the advance. The interest should be recovered in the manner laid down in Rules 390 (4) and 391 (i) (iv).

(h) Leave salary in advance may be paid to State Government servants proceeding on leave subject to the following conditions:-

(1) No advance may be granted when the leave taken is for less than 30 days.

- (2) The amount of the advance should be restricted to the net amount of leave salary for the first month of leave, clearly admissible to the Government servant after deduction on account of Income-tax, Provident Fund, House rent, re-payment of advances, etc, so that there is no financial risk involved.
- (3) The advance should be adjusted in full in the leave salary bill in respect of the leave availed of, In case when the advances cannot be so adjusted in full, the balance will be recovered from the next payment of pay or and leave salary.
- (4) The advance may be sanctioned by the Head of the Office or by any other subordinate officer to whom the power may be specially delegated, both in the case of gazetted and non-gazetted officers.
- (5) Officers who are Heads of Offices may sanction the advance to themselves.
- (6) The amount of the advance will be debited to the Head of Accounts to which the pay, etc., of the Government servants is debited and the adjustment of the advance will be watched by the Accounts Officer concerned.
- (7) Advance under these rules shall be sanctioned in whole rupees. The following points are also clarified:-

The advance of leave salary will not include allowances.

If details of a Gazetted Officer's net leave salary are not available, the deductions to be effected from the leave salary in the case of Gazetted Government servants can be ascertained from the previous pay bills of the officer concerned. Deductions to be made in respect of advances, if any, the recovery of which has not commenced before the person proceeds on leave but falls due during the currency of leave or deductions to be made in respect of any other event which comes to notice (**e.g.**, taking postal life insurance policy, court attachment, etc.,) may also be taken into account to the extent information is readily available.

In the case of a Government servant who has proceeded on leave (say for 45 days from 12<sup>th</sup> September, 1973) the advance may be made on the basis of leave salary payable for one month of leave, from 12<sup>th</sup> September, 1973 to 11<sup>th</sup> October, 1973.

The deduction may be effected from the leave salary or duty pay which the Government servant will draw during the major portion of the month.

In granting the advance it is not necessary to await Audit Officer's report where necessary information regarding admissibility of leave is available with the head of office. The audit officer's report should, however, be awaited where information as above is not available and also in doubtful cases.

## **FORM OF DRAWING AND RE-PAYING**

400. The vouchers on which advances are drawn must quote the authority sanctioning them and payment will be made by the Treasury on the authority of such sanction, except in regard to advances under Rules 386, 388, 389, 391, 393, 394 (so far as advances to Superintendents of Excise are concerned) and disbursed only on the authority of the Accountant General, but see note below S.O. 91 of the Treasury Rule 16.

**Note 1.-** Authorisation by the Accountant General is not necessary for payment of interest bearing advances to Gazetted Officers, **viz.,** (i) H.B. advance, (ii) Advance for purchase of conveyance and (iii) Tent age advance sanctioned by Government.

**Note 2.-** Authorisation by the Accountant General is not necessary for drawal of House Building Advances in respect of the Non-Gazetted Government Servants, which can be drawn on the strength of sanction issued by the competent authority on the fulfilment of terms and conditions by the grantees as required under rule regulating the grant of the advance. Accountant General will control the recoveries only as usual.

401. A personal advance to a public officer may be repaid either in cash or by deduction from his pay or travelling allowance bill, as the case may be.

402. In re-paying an advance, the memorandum presented at the Treasury or the pay bill, as the case may be, must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular Treasury where the advance was made is not necessary.

## **ANNEXURE A**

### **PROCEDURE TO BE FOLLOWED IN DEALING WITH APPLICATION FOR ADVANCES FOR THE CONSTRUCTION, PURCHASE OR REPAIR OF HOUSES**

(1) On receipt of an application for an advance, the Head of the Office should inspect the land or the house personally and satisfy himself by local enquiry that the amount of the advance applied for has not been over-estimated. He should then cause an enquiry that the amount of the advance applied for has not been over-estimated. He should then cause an enquiry by a reference or by deputing one of his responsible subordinates with a view to ascertain whether the property has been free from encumbrances after examination of the records of the Registration Office for the past twelve years. The Head of the Office should then forward the application with his report thereon to the Head of the Department for sanction.

(2) Under sub-rule X of Rule 386 the sanctioning authority has to satisfy himself regarding the applicant's clear title to the property. If the Head of the Department decides to sanction the advance and if funds for making the advance are available he should forward the application to the Deputy Commissioner of the District concerned for verifying the applicant's title to the property.

(3) The Deputy Commissioner or one of his assistants should personally inspect the land or the house, examine the applicant, and require him to produce the title deed, if any, in his possession. The vendor should next be examined and he also should be required to produce his title deeds. If the site or house has changed hands more than once, as often happens, then as far as possible the predecessors in title of the present vendor should be examined with their title deeds. When the property lies in a municipal area, the Chairman of the Municipal Board or the Executive Officer, as the case may be, should then be asked to report, after reference to his records, what person or persons have been in actual possession of the house or the land concerned during the past twelve years.

(4) The application should then be forwarded by the Deputy Commissioner to the Legal Remembrancer to Government, with the investigating officer's report for further examination of the title.

(5) The Legal Remembrancer will examine the applicant's title to the property and will forward the application to the Head of the Department with his opinion.

(6) If the reports of the Deputy Commissioner and the Legal Remembrancer show that the applicant has a clear title to the property, the advances will be sanctioned by Head of the Department or the appropriate sanctioning authority.

**Note.-** The examination prescribed in (3) to (6) above is not necessary in all cases and the authority sanctioning the advance has discretion to decide whether the title deeds submitted by the applicant require further examination. Each officer should be careful not to refer points which he is able to dispose of himself.

(7) Sub-rule III of Rule 386 requires that an advance for the construction of a house should be paid in instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months, and that satisfactory evidence should be produced by the applicant to show that the amount of the previous instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. The Head of the Office or a responsible assistant should be verify by personal local inspection that the conditions laid down in the rule have been fulfilled.

## CHAPTER XVI

### DEPOSITS

#### I-CIVIL DEPOSITS

403. The usual classes of deposits received in the Treasuries are (1), Revenue Deposits, (2) Civil Court Deposits, (3) Personal Deposits, (4) Deposits for work done for public bodies or individuals and (5) Deposit of fees received by Government servants for works done for private bodies. Any other classes of deposits may be added in consultation with the Accountant General. The account kept in the Treasury of personal Deposits is of the nature of banking account.

**Note.-** In districts where all branches of Civil Administration are under the same officer, all deposits of the District and Subordinate Courts are treated as "Revenue Deposits".

#### REVENUE DEPOSITS

404. (1) Earnest money deposits made by intending tenderers and security deposits tendered by contractors of the Civil Departments are credited to Revenue Deposits. No previous authority of a departmental officer is necessary, but the depositor must state the designation of the officer in whose favour he makes the deposit and that 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.

(2) Earnest money and security deposits tendered by contractors or purchasers of Forest produce must be paid by them direct into a Treasury or Sub-Treasury, and orders authorising re-payments should be addressed by the Divisional Forest Officer to the Treasury Officer concerned. In the case of the Public Works Department such deposits are received by the Department such deposits are received by the Departmental Officers and dealt with in their accounts.

#### PERSONAL DEPOSITS

405. Money tendered as personal deposits by private individuals or by Government servants acting in their official or any other capacity and funds of quasi-public institutions may not be accepted for deposits in Treasury without the sanction of Government which will be accorded ordinarily in consultation with the Accountant General.

**Note.-** Opening of P.L.As by the Director of Public Instruction and Heads of Institutions who may be required to disburse National Scholarship and National Loan Scholarship which is an approved Scheme will not require specific sanction of Government for opening such account in the Treasury. D.P.I. will furnish a list of institutions who may be required to disburse such scholarships direct to the Accountant General.

406. It is the business of the Treasury Officer to see that no items is credited as a deposit save under formal order of a court or other competent authority, and also, if the amount could be credited to some known head in the Government account, to make representations to the Court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on

account of a demand not yet due shall at once be finally carried to the proper budget head, and may not be placed in deposit.

**Note.-** Government Promissory Notes or other security deposits (not being cash) received from revenue from revenue farmers, contractors or other parties are not revenue, and must on no account be credited as revenue.

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

(a) No pay, pension, or other allowance should be placed in deposit on the ground of the absence of the payee or for any other reason; pay should not be drawn till the claimant appears.

**Note.-** When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only and payment of his computed share made, the balance being placed in deposit.

(b) No fines should be placed in deposit on the ground that appeal is pending; these should be credited at once to 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 Government, should be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(c) Refunds, whether of stamps or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them after production of due authority; on no account may be charged on the receipt of an official and lodged in deposit pending demand.

408. (1) The net sale-proceeds of impounded cattle are to be kept in deposit for three months, and if no claim be made within that time, they are to be credited to the proper account.

**Note.-** The sale-proceeds should be adjusted on any date during the currency of the third calendar month following the month of deposit.

(2) The sale-proceeds of unclaimed property are not to be placed in deposit at all; under Act V 1861, Section 26, the property itself is to be kept for six months, but money realised by sale is at once placed (Section 27) at the disposal of Government, and should be taken to credit of appropriate receipt head concerned. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which Civil Courts will secure and hold for certain periods in accordance with the law.

**Note 1.-** If unclaimed property be perishable and be sold because it cannot be kept or if 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 under "Nature of deposit" in the deposit register.

**Note 2.-** Money belonging to prisoners 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 should be paid into the treasury as Revenue Deposit; unclaimed property found by, or delivered upto a Police Officer should be made over to the Magistrate; proceeds of sales of old stores or other Government property should be paid into the Treasury for credit to Government; no pay, reward or other allowance payable to a Police Officer should be held undischarged.

409. The money deposited by an employer with the Commissioner for Workmen's Compensation under Sections 8 and 9 of the Workmen's Compensation Act, 1923 is credited to Revenue Deposits, the money being subsequently withdrawn by the Commissioner, when necessary, for payment by a Revenue Deposit re-payment voucher.

410. Receipts, such as expenses of witness, record searching fees and other miscellaneous items of the same nature received by money orders, which are not finally creditable to Government but are immediately payable to some person or on some account, shall be credited to "Revenue Deposits" by transfer from which head they may be withdrawn as required for payment on the Deputy Commissioner's order.

411. Compensation fines are creditable to "Revenue Deposits".

### **MONTHLY CERTIFICATE**

412. At the end of every month a certificate must be recorded on the extract register of receipts by every District Officer not in personal charge of the Treasury, or by a Gazetted Officer of the District staff (not being the Treasury Officer) selected by the District Officer for the purpose, that he has personally examined the register carefully and that the entries are made with the utmost care and regularity.

**Note.-** This examination is not intended to be mechanical, and only to secure that all necessary entries are made and initialled without fail at the time of the transaction, but also that no money are unnecessarily placed in deposit, or allowed to remain there without good cause.

### **CIVIL COURSE DEPOSITS**

413. The Civil Courts merely bank with the Treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by cheques on the Treasury which are taken to debit of the same personal account. These personal ledgers, and the corresponding accounts and returns, must be kept by Treasury Officers in the for prescribed for personal deposits, but quite separate from those of personal deposits proper; and they will be designated as Civil Court deposits.

**Note 1.-** The Treasury Officer, in sending as his vouchers the paid orders of the Civil Court, should attach them to a covering list showing the number and amount of each.

**Note 2.-** The procedure prescribed by the High Court shall be followed as regards the receipts and payments under this head. Vouchers paid in Civil Courts shall be stamped in the Treasury as "Paid in Court".

The Treasury Officer shall furnish the court with a daily advice list of the sums received and paid, or advice the receipt and payments in a pass book as may be laid down by the Accountant General.

414. The object and effect of this arrangements are simply to relieve the Treasury Officer of responsibility for the details of the deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form and be worked on the same principle, as provided for in the Treasury Officer's accounts of revenue deposits in the Account Code Volume II. The Civil Court in this case is responsible for the monthly detailed returns despatched to the Accountant General (although the vouchers are sent by the Treasury Officer), for the monthly certificate, and for the Clearance Registers and statement of lapses.

### **AGREEMENT WITH THE TREASURY**

415. (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 Ledger Account for each Court, even though the deposit transactions of 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 Accountant General by Civil Courts and by Treasury Officers, it is necessary to arrange that the former should report completed transaction. A Civil Court may not receive money, but give the intending depositor an order to the Treasury Officer to accept it; and so , though recording the issue of the order in a registers in sufficient details, it should not bring the item on the deposit registers 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 detail at the foot of its extract register of re-payments sent to the Accountant General, the cheques which are unpaid, deducting their total at the foot of the extract.

(1) The Treasury Officer shall furnish the Court with advice list of the sums received and paid, or advised as receipts and payments in a pass book as may be laid down by the Accountant General.

416. When the list of lapses is made up by the Court, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

417. When it is inconvenient for depositor to proceed to the Treasury with the Court's order to lodge his deposit, it may be received by the Court, and by it afterwards forwarded to the Treasury. Courts in the same town with a Treasury or Sub-Treasury shall make remittances daily; if at a greater distance, they shall remit frequently at fixed intervals. Similarly, when it is inconvenient for claimant to proceed to the Treasury to obtain re-payment of a deposit, the Judge may pay him in cash, provided that there are in the Court sufficient funds, whether of current deposit receipts or of the office permanent advance, to meet the payment.

**Noted 1.-** In these cases, however, 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 payment, the excess shall be remitted in cash to the Treasury; if the payments are in excess of the receipts, the Treasury should pay the excess to the Court, which will thus recoup the permanent advance account.

**Note 2.-** No permanent advance may be given and held apart specially for the re-payment of deposit; the office permanent advance may be augmented sufficiently.

### **DEPOSITS FOR WORKS DONE FOR PUBLIC BODIES OR INDIVIDUALS**

418. Sums received from a Municipality or other body under Rule 22 of Appendix 8 to these credited to this head.

### **DEPOSITS OF FEES RECEIVED BY GOVERNMENT SERVANTS FOR WORK DONE FOR PRIVATE BODIES**

419. The following are example of cases in which work undertaken for private bodies is done outside the ordinary duties of the Government servant concerned and the rules relating to the division of fees in such cases are contained in S.O. 111 of the Treasury Rules.

(i) Fees for radiographic and electrotherapeutic work done at the Medical Colleges.

(ii) Fees for private bacteriological work done at Government Laboratories;

(iii) Fees for private microscopical work done at the Veterinary Laboratory;

(iv) Fees for analysis of food stuff;

(v) Remuneration to Examiners;

(vi) Fees for operations performed on well-to-do patient at Government Hospitals;

(vii) Additional fees for inspection of boilers on Sundays and certain holidays.

### **II – PUBLIC WORKS DEPOSITS**

420. The following classes of transactions are passed through the account head “Public Works Deposits”:-

- (a) Cash deposits of subordinates as security.
- (b) Cash deposits of Contractor as security.
- (c) Deposits for work to be done.
- (d) Sums due to contractors on closed account.
- (e) Miscellaneous deposits.

When the interest securities are deposited by subordinates and contractors, they do not pass through the regular accounts.

**CHAPTER XVII**  
**BILLS AND REMITTANCES**  
**RESERVE BANK OF INDIA-REMITTANCES**

**I-INTRODUCTORY**

421. The rules in this Chapter are designed primarily for the guidance of Treasury Officers in dealing with the payments into and withdrawals from Treasuries in connection with the facilities afforded by the Reserve Bank to Government Officers and others for the remittance of money from one place to another. These remittances are arranged for by the issue of telegraphic transfers, drafts, etc. on the Reserve Bank account.

422. Remittances between places where the Reserve Bank has its own offices or is represented by the State Bank of India agencies having full currency chest facilities will not pass through the Public Account. At places where the Reserve Bank is not so represented, all Treasuries and Sub-Treasuries in India with Currency Chest facilities and such other Treasuries or Sub-Treasuries as may be nominated by Reserve Bank in this behalf, will be regarded as "Treasury Agencies" of the Reserve Bank for the issue and payment of telegraphic transfer and drafts drawn by or upon them. The connected receipts and payments in the Treasury Accounts, which will be carried initially against the balance of the Government owning the Treasury or the Sub-Treasury as the case may be, will be cleared by the Accountant General, Meghalaya, by daily adjustments advised to the Central Accounts Office of the Reserve Bank in accordance with such direction as may be given by the Comptroller and Auditor General of India from time to time with the approval of the President.

**Note 1.-** The names of Treasuries and Sub-Treasuries which, for the purposes of this rules, are regarded as Treasury Agencies of the Reserve Bank, will be found in a separate publication "List of Treasuries and Sub-Treasuries in India" issue by the Government of India.

**Note 2.-** For the purpose of the rules in this chapter, the "draft" includes also Reserve Bank Dividend payment orders referred to in Rule 423.

423. The various types to remittances between one "Treasury Agencies" and another or between Treasury Agencies and places where the Reserve Bank is represented will consist of :-

- (i) For Scheduled Banks, Indigenous Bankers, Co-operative Banks and Societies and for the general public-
  - (a) Telegraphic Transfers.
  - (b) Reserve Bank Drafts.
- (ii) On Government Account-

Reserve Bank of India Government Drafts to be super-scribed "On Government Account only".

- (iii) For the Reserve Banks Domestic purposes-
  - (a) Security Deposit Interest Drafts.
  - (b) Divident Warrant Payment Orders.

The rates at which and the condition and limitations under which telegraphic transfer and drafts on the several accounts can be issued by Treasury Agencies, will be regulated by such general or special instructions as may be issued by the Reserve Bank with the approval of the President.

424. (a) The procedure to be observed by treasury Officers in respect of the issue and payment of telegraphic transfer and drafts on the Reserve Bank account will be govern by the following rules, but the Treasury Officers shall comply with any general or special instructions that may be issued to them in this behalf by the Currency Officer.

(b) Subject as hereinafter provided, the various forms to be used in connection with drawings on or by Treasury Agencies will be designed by the Reserve Bank.

425. The form of initial accounts to be kept by Treasury Agencies in respect of remittances drawn and encashed by them, and the methods by which accounts of such remittances are to be rendered by them to the Accountant General, will be governed by such directions as may be given by the Comptroller and Auditor General with the approval of the President.

## **II-TELEGRAPHIC TRANSFERS**

426. A person applying for a telegraphic transfer must pay the amount of such transfer together with the prescribed charges, including the cost of telegram, before the telegraphic transfer is issued.

The application shall be made in the form prescribed by the Reserve Bank, which may be obtained from the Treasury. The appreciation form duly filled in will serve as a challan for the money rendered. The Treasury Officer will retain the application for transmission to the Accountant General, Meghalaya, along with the daily of Reserve Bank of India Remittances Drawn (Rule 456).

427. In issuing a telegraphic transfer, the following instructions shall be observed by the Treasury Officer:-

- (i) The telegram to the office making payment of the transfer should be sent in Code authorised by the Reserve Bank.
- (ii) A post copy of the telegram should be dispatched to the paying office at the same time as the telegram is issued.

428. In paying a telegraphic transfer, the following precautions shall be observed:-

- (i) The person claiming payment should be required to produce the telegraphic advice from the place where the transfer has been issued.

- (ii) If the person to whom the transfer is payable is not known to him, the Treasury Officer should require identification by a well known and responsible person, who should certify that the payee is known to him.
- (iii) The payment of the transfer should be reported at once by a letter to the issuing officer.
- (iv) If the Treasury Officer has any reason to doubt whether any person claiming payment is entitled to it, he should telegraph to the issuing office for confirmation.
- (v) If the post copy of the telegram authorizing payment is not received within three days of the date on which it should arrive, the Treasury Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

429. The provisions of Rule 453 apply **mutatis mutandis** to payment of telegraphic transfer as they apply to payment of drafts.

### **III-DRAFTS-DRAWING AND ENCASHMENTS EXPLANATIONS**

430. The person or office that draws (**i.e.**, issues or grants) a draft is called the **drawer**, the person or office on which it is drawn and by which it is payable is called the drawee, the person or party to whom a draft is granted is called the **remitter**, the person or party to whom it is payable is the **payee**.

431. A draft of Government account is not transferable and is only payable to or on the receipt of the person named therein as the payee or his lawful agent. Payment may, however, be made, if so desired, on the endorsement of the draft in favour of a Scheduled Bank. All other drafts, unless the contrary intention appears from the form itself, are transferable, the original payee being entitled to transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature, "pay to C.D." or "pay to C.D. or Order", in which case C.D. stands in the same position as the original payee did originally and has the same power of transfer. The writing by which such a right is transferred is called endorsement, the endorsement to C.D. or Order is a special endorsement and the persons to whom a draft is successively transferred are endorsees, and the person in rightful possession of a draft is the holder.

**Note 1.-** A Bank, which is included in the Second Schedule to the Reserve Bank of India Act, 1934 may be treated as "Scheduled" within the meaning of this rule to the Government of Meghalaya in the Finance Department through the Accountant General, Meghalaya.

**Note 2.-** A list of non-scheduled Banks recognised within the meaning of and for the purpose of this rule is given below:-

1. The Meghalaya Co-operative Apex Bank Ltd. Shillong.

### **FORM OF DRAFTS, ETC.**

432. Drafts shall be issued in special forms to be obtained from the Currency Officer under Rule 465.

433. Immediately on receipt of a parcel of forms of drafts they must be carefully examined by the Treasury Officer and a proper acknowledgement sent to the Currency Officer. The acknowledgement must certify that the forms have been counted and found correct.

434. The forms of drafts and of advice (Rule 443) shall be placed in store under the key of the Treasury Officer, who should each morning issue the book or books containing draft forms, and the advice forms for the days' use. He must be careful not to issue a book of a later serial number before or earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken; that no form is kept back unissued unless it be spoilt; and that, the number of draft forms expended in the day agrees with the total number listed in the schedule of Reserve Bank of India remittance Drawn for the day (Rule 456).

Spoilt forms shall be destroyed by the Treasury Officer after noting in the remarks column of the Register of Reserve Bank of India Remittances Drawn (Rule 456) under his signature, the printed numbers of the forms destroyed and certifying that the forms have been cancelled and destroyed.

In the case of the loss of blanks forms of drafts from Treasuries, the Treasury Officer himself should communicate the loss and particulars thereof to every other Treasury Officer concerned throughout India, the Head Offices and every branch of the Reserve Bank and the State Banks of India and all Civil Accountants-General, as soon as the loss is brought to notice.

### **ISSUE OF DRAFTS**

435. A person requiring a draft shall tender with the money a formal application in prescribed form, which may be obtained from the Treasury. The application form duly filled in will serve as a challan for the money tendered. The application will be retained by the Treasury Officer for transmission to the Accountant General, Meghalaya along with the daily schedule of Reserve Bank of India Remittances Drawn.

**Note.-** A person applying for a "Government Draft" should certify on the application that the draft is wanted for **bonafide** public purpose and describe the object of the remittance; if the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the Deputy Commissioner; Questionable grants should be reported to the Currency Officer with a view to the issue of instructions for future guidance.

436. (1) Subject as hereinafter provided "Government Drafts" will be issued for remittances on behalf of the State Government and for other quasi public purposes set forth in Rules 438 and 439 under the terms and conditions hereafter specified.

(2) Two forms of “Government Drafts” will be issued:-

- (i) Reserve Bank of India Government drafts to be drawn by or on places where the Reserve Bank is represented by its Treasury Agencies, and drafts to be drawn by the Reserve Bank on its own offices and branches of the State Bank of India, and
- (ii) State Bank of India Government drafts to be drawn by the State Bank of India on its own offices and branches.

In either case the drafts will be superscribed “on Government Account only”.

437. (1) Drafts will be issued for a minimum amount of Rs.25 except in special circumstances;

(2) The maximum drawing on any one day, which may not be exceeded without the express sanction of the Currency Officer, will be as follows:-

- |  |                |
|--|----------------|
| (a) At or on a Sub-Treasury  | Rs.5, 000.     |
| (b) At or on a Treasury (not being a Sub-Treasury) except on the Reserve Bank.   | Rs. 25,000.    |
| (c) At a Treasury on the Reserve Bank  | Without limit. |
| (d) By and on office of the Reserve Bank and offices and branches of the State Bank of India having Currency Chest facilities. | Without limit. |

**Note.-** The limit on drawings on (a) and (b) above do not apply either to the discharge value of Government loans by Government drafts or to Security Deposit Interest Drafts of Interest on Government securities held on account of Government Offices.

438. Government drafts may be issued in the following cases:-

(1) **General-** To a Government Officer, for a remittance to be made by him in his official capacity in payment of any service rendered or in pursuance of his official duties.

The purpose for which the drafts are required must be clearly stated in the application.

**Note.-**The facility of remittance by “Government Drafts” is also permitted to the Local Funds named below and to such additional funds as may be determined from time to time by the Government subject to the condition that the remittances are for bonafide public purposes.

1. District Funds (including District and Local Bodies Funds).
2. District Chowkidari Reward Funds.
3. Municipalities including small towns.

(2) **Public Works** – To Executive Engineers and Sub-divisional Officers in the Public Works Department for payments to be made outside their divisions but

only on public service and not for private purposes or the convenience of contractors.

(3) Subscriptions for a public or quasi-public purpose.

When the Government desire to facilitate the collection of subscriptions for any public or quasi-public purpose they may allow the issue of one Draft a month, to the Local Secretary or Treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.

(4) **Workmen's Compensation** - To a Commissioner for Workmen's Compensation, in favour of another Commissioner for the remittance of money remaining in his hands or invested by him for the benefit or any party to any proceedings pending before him but transferred to another Commissioner in accordance with Section 21 (2) of the Workmen's Compensation Act (VIII of 1923).

(5) **Pay and allowance** - The remittance of pay and allowances is not ordinarily a **bonafide** public purpose, but a Government Draft may be granted for the remittance of the pay and allowances of a Government servant deputed beyond the limits of the District in which his pay has to be drawn. Government drafts may also be issued for remittances covered by S.O.55 of the Treasury Rules.

Officers of the Public Works Department may, when presenting bills for the pay and travelling allowance of their establishments, obtain Government Drafts on other Treasury Agencies for amounts which may have to be disbursed outside the Civil District but within their own jurisdiction.

(6) **Trust Funds.**- To Government officers in favour of the Reserve Bank of India, Calcutta for the purchase of Government Promissory Notes out of Funds held in trust.

(7) **Refunds of electoral deposits.**- For the Legislative Bodies (both Parliament and State Legislature) who are residing in Districts which are different from those where the deposit were originally lodged.

(8) **Refunds of earnest money** - For refund or earnest money to the unsuccessful tenderers for contract for printing and supply of standard forms.

(9) **General Public** - At Treasury Agencies for remittance to the office of the Reserve Bank of India at Calcutta, for the purchase of Government Promissory Notes. The minimum amount of a draft in such cases is Rs. 5,000.

**Note.**- In order to ensure that the Government Drafts are used for the purpose for which they are taken they should be issued payable to the office of the Reserve Bank of India at Calcutta and marked "for investment in Government Securities".

(10) For remittance of Fine creditable to a Municipality or a local body in a District other than in which the fine is realised. The amount should be remitted to the Treasury Officer of the District concerned or direct to the Chairman, Secretary or Manager according as the Municipality or the local body does or does not bank with a Government Treasury.

(11) Local Funds named in the note below item (I) above; (i) to the Chairman or Secretary of the Fund for any **bonafide** public purpose whatsoever.

(ii) To any Local Bodies for investment of their surplus funds in an office of the Reserve Bank or a branch of the State Bank of India or in any Co-operative Bank authorised by the Government for their purpose.

(iii) To Co-operative Banks in which surplus funds of Municipalities have been invested for remittances of interest or investments realised for payment to the Municipalities.

(12) To Municipalities including small town for remittance their surplus funds for investment to any Co-operative Bank.

(13) **School Boards** – For remittance of their surplus funds for investment to any Co-operative Bank.

(14) **Payment of passages to Civil Officers** - To Accountant General, Meghalaya for the payment of passages booked by shipping Co., Airways Co, and their Agents.

439. Remittances mentioned in the last preceding rule will only be granted at par for transfer of funds within the State transfers will be subject to the exchange charges prescribed by the Reserve Bank of India.

**Note.-** In cases where State Government desire Inter-State transfer to be made at par, they will pay to the office of issue exchange at the prescribed rates, the expenditure on account of the exchange being met out of the contingent grant of the office or Department concerned.

440. Bank drafts may be issued to Civil Officers in the following cases, the premium at the rates prescribed by the Reserve Bank of India being payable in all cases whether the transfer are intra-State or extra State:-

(i) **Land Revenue and Cesses.-** To persons having to pay land revenue and cesses in another District when the amount to be remitted exceeds Rs. 600...A single draft only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse and the form filled up thus:-

Received from A.B. on account of C.D. proprietor the sum of Rs.....on account of land revenue demands to be transferred to his credit under land revenue demands to be transferred to his credit under land revenue, **vide** particulars on the reverse, at..... Treasury.

(2) **Excise** - For remittance to the contractors of the cost price of country spirit and ganja supplied to Meghalaya, subject to a minimum in each case of Rs. 100.

441. Drafts shall be prepared and signed from time to time as they are applied for, immediately on the receipt of cash or its equivalent ; the business of signing them must not be postponed till the close of office, and on no account may

the office be closed till all drafts applied for have been issued. Each draft must be signed legibly with the full signature of the Treasury Officer.

442. At the time of signature of a draft, the Register (form T.A. 25) as in Account Code Volume II, together with the application for the draft, the Advice (Rule 443) and the book of forms shall be laid together before the Treasury Officer. The Treasury Officer will initial each entry in the Advice and the corresponding entry in the Register at the same time as he signs the draft after he has satisfied himself that:-

- (i) the several documents agree;
- (ii) the authority for issue is sufficient;
- (iii) the date and office of issue and the name of the payee are legibly and distinctly entered in the body of the draft;
- (iv) in addition to the amount being entered in figures, the amount of the whole rupees is entered a second time in words and fractions of a rupee in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain fractions of a rupee, the words end with the word "only".
- (v) a sum a little in excess of that for which the draft is granted is entered in words across the draft at right angles to the type.

**Note 1.-** "Under thirty rupees" will mean that the draft is for a sum not less than Rs.20 but less than Rs.30; and similarly "under eight hundred rupees" will mean that it is for less than Rs. 800; but not less than Rs.700.

**Note 2.-** The cross entry is not necessary if the amount in words is type perforated by a special cheque writing machine.

### **ADVICE OF REMITTANCES DRAWN**

443. Advice of all drawing effected on a particular Treasury or the Bank on any particular date shall be sent to the Treasury or the Office drawn upon in the special form prescribed by the Reserve Bank. The Advices must be completed, signed and despatched by the Treasury Officer before the Treasury closes on the date of issue.

Advices of drafts drawn on the Bank shall be sent direct to the Manager or Agent, as the case may be, of the Bank.

444. If alteration be made in a draft prior to issue, the corrections shall be noted in the Advice, and each alteration both in draft and Advice, shall be authenticated by the drawer's full signature in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the drawer, and not the drawee, must bear the loss. But the Treasury Officer drawn on must remember and apply the numerous defensive checks provided for him in these rules.

445. Regularly of Signature-Variation in the signature of the drawer often entails much trouble on the paying office and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in, or illegibility of his signature, or other serious irregularity on the face of the draft, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. Officer-in-charge of a Treasury shall sign his name in English and when so permitted to sign in any Indian script, the name shall have to be written in English characters below the signature in any Indian script.

446. When any change of Treasury Officer occurs, a specimen of the signature of the relieving officer shall be forwarded by the outgoing officer to all offices usually drawn on. The following form will be convenient.

The undersigned begs to notify to \_\_\_\_\_ that he has on this day been relieved of the executive charge of the Treasury at \_\_\_\_\_, by \_\_\_\_\_, a specimen of whose signature is annexed.

Date.....  
.....  
Relieved Officer.  
.....  
Relieved Officer.

**Note 1:-** if it should be necessary for a Treasury Officer to draw on a Treasury or an office not usually drawn upon, to which a specimen of his signature has not been sent under the provisions of this rule, he should, at the time of issue of a draft, also forward a specimen of his signature under a special forwarding letter duly stamped with the seal of the Treasury which should be posted in a separate forwarding letter duly stamped with the seal of the Treasury which should be posted in a separate be posted in a separate cover and not in the cover containing the advice list.

**Note 2.-** In the case of an officer who signs in any Indian script, his name should also be written in English characters in the notice, as well as after his signature.

**Note 3.-** When an officer who was formerly in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among treasury and other offices.

**ENCASHMENT OF DRAFTS**

447.The advices received from the issuing Treasuries or the Bank must be opened on the presence of the Treasury Officer and each dated and initialled by him, after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post mark. They shall then be sorted out and arranged according to the offices from which they are received and pasted chronologically in guard files in such a way that advices received from each drawing office may be kept together. These files must be kept under lock and key.

**Note.-** The Treasury Officer should particularly guard against the possibility, of the fraud of altering after signature, the amount shown in the advice by a comparison of the total amount reported in words in the heading with the real total of the figured amounts of an advice. Any alteration of any entry, whether of names or figures, in fraud should be attempted by altering the advice before he has signed it, since at the time of signing he would notice any uncertified correction.

448. The advices arranged in the manner prescribed in the last preceding rule will facilitate the examination and identification of drafts presented for

payment. The entries made in an advice should be such as to place sufficient obstacle to the encashment of drafts forged or fraudulently altered; and their sequence should effectually bar the use a second time of a particular serial number, and suggest suspicion even of the advice where a high number follows a low one.

Necessary notes of reference touching irregularities, cancellation, issue of certificates of non-payment, advices of seconds or thirds, and of any other points of importance shall be made the advice.

449. (1) On a draft being presented for encashment, the Treasury Officer must compare it with the advice, satisfy himself carefully that it is in order, and that it is receipted on the back by a person entitled to give a legal quittance. It must be borne in mind that in the case of a Government draft, the liability to the payee named in the draft can only be discharged by payment of the amount due thereunder to:-

- (a) the payee or his lawful agent on identification; or
- (b) the payee's banker who should certify that the amount has been placed to the payee's credit; or
- (c) a person holding a letter of Authority from the payee, whose signature must be known to the Treasury Officer, and if the letter directs the Treasury Officer to pay the money to a certain named person, that person must be identified to the Treasury Officer before payment can be made.

The only endorsement on such a draft should be payee's receipt or that of his lawful agent.

**Note.-** The term "Payee's banker" in (b) above is restricted to such banks only as are recognised for the purpose of Rule 431.

(2) In all other cases, where payment is not made on an endorsement in favour of a Scheduled Bank, the Treasury Officer must not only satisfy himself of the genuineness of the claimant's signature to the receipt on the back of a draft but if the claimant himself is not in attendance must assure himself that the presenter of the draft is the agent or messenger or the legal holder duly authorised to received payment. If the presenter is unknown to the Treasury Officer, or, if known, should there be reasonable grounds for questioning his being in lawful possession of the draft, the Treasury Officer shall demand a writing from the legal holder, authorising the presenter to receive payment on his behalf. Similarly, in cases where payment is made on an endorsement to a Scheduled Bank, Treasury Officer must assure himself that the presenter of the draft is the authorised agent or messenger of the Bank.

450. Drafts payable at the District Treasury cannot be endorsed for payment at a Sub-Treasury, but if the money payable on a draft is required at a Sub-Treasury and the remittance cannot be effected in accordance with the procedure laid down in Rule 462, a cash order may be issued to the payee for

presentation at the Sub-Treasury. In such a case, the payee must endorse on the drafts as "Received payment by a case order on..... Sub-Treasury" and the Treasury Officer at the District Treasury shall finally deal with the draft and take the same precautions regarding the delivery of cash order as are prescribed in the following rule in the case of payment in cash.

451. (1) Before issuing pay orders on a draft, the Treasury Officer shall satisfy himself that the draft has been advised; that it corresponds in all particulars with the advice; that it bears the genuine signature of the drawer; that it has not been tampered with; and that it is not a cancelled or a lapsed draft or one of which a duplicate has been paid.

(2) A draft may be paid –

(i) without advice, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the cases of well-known and reliable holders, this security may be dispensed with at the discretion of the Treasury Officer. The Treasury Officer shall in all such cases apply for the necessary advice without delay;

(ii) even though differing from the advice, at the discretion of the Treasury Officer, provided there is no suspicion of fraudulent alteration, not any possible doubt of the genuineness of the draft. Special caution must be exercised before paying on a draft an amount larger than that named in the advice.

#### **DOUBTFUL DRAWINGS**

452. In case of erasure, alteration, or other serious cause for suspicion, the Treasury Officer shall, before payment, refer to the drawer, the post office, or the Currency Officer as the case may require. Any material alteration of a draft, after it has been drawn or endorsed, affecting the date, sum, time or place of payment will invalidate it; but the mere correction of a mistake, such as by inserting the words 'or order' in the endorsement of a draft, will have no such effect.

#### **FORM OF RECEIPT**

453. For the sufficiency of the receipt, it is necessary to see that it is not for part only of the draft, and that it is given by the legal holder. Oh no account may a draft be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid-

(a) If the legal holder be dead, payment can be made only to his legal representative; a draft for less than Rs. 100 may, however, be paid without a certificate of administration.

(b) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the Treasury, of the power of attorney, should be made on the draft.

(c) If more than one person be named in a draft, all must join in order to give a valid endorsement or receipt.

(d) A draft payable to A.B. cannot be cashed on the receipt of his partner C.D. without production of a formal power of attorney; a draft payable to A.B. and C.o. can be paid on the receipt as A.B. and Co. of any member of the firm.

(e) Drafts payable to an incorporated Company or any other corporate body may be paid on the receipt of the official authorised, generally or specially, by its regulation or by power of attorney to receive money payable to such company or body. In the case of draft payable to an unincorporated body, payment may be made to a person holding authority to receive money payable to such body, but the Treasury Officer must first satisfy himself that the authority has been duly conferred.

(f) A Government officer when he sends a draft to a Treasury, not for cash payment, but for credit of its amounts in the Treasury accounts, must before he signs the receipt, add to the words "Received Payment" the further words "By transfer credit to.....". Omission to do this facilities fraudulent appropriation of the money.

#### **IV-RECORD OF DRAWING AND ENCASHMENTS**

454. A record of telegraphic transfer issue and drafts drawn by the Treasury will be kept in a register (Form T.A. 25) in accordance with the directions contained in this behalf in the Account Code, Volume II.

455. As each draft or telegraphic transfer is paid, it must be stamped "Paid", the date of payment being at the same time noted in the advice under the initials of the Treasury Officer. Entry must be made at the same time in the Register of Reserve Bank of India Remittances Encashed (Form T.A. 26) in accordance with the directions contained in the Account Code, Volume II.

On receipt of advice of cancellation of any draft, or on its lapse, the fact shall be noted in the advice originally received.

456. At the close of each day, separate Schedules for drawings and encashments during the day will be prepared in special forms prescribed by the Reserve Bank for submission to the Accountant General, Meghalaya in accordance with the directions contained in the Accountant Code, Volume II. The application forms for remittances drawn and also the receipted drafts and the payee's receipts in respect of Telegraphic Transfer encashed, shall accompany the schedules mentioned above.

457. The following are the cross checks which the Treasury Officer shall each evening apply to the several documents connected with remittances drawn and encashed. The Registers of Remittances drawn and encashed and the connected Schedules checked one directly; the total of each Schedule must agree with total receipts or total payments for the day as for the day as booked under the head "Reserve Bank of India Remittances" in the Cash Book, after allowing for

receipts and payments, if any, at Sub-Treasuries, which will be entered under a separate sub-head. The total of the several advices for the day must also agree with total of the of the column "Amount" in the Schedule of drawings, and this agreement shall be at times checked by the Treasury Officer himself.

## **V-OTHER RULES**

### **ISSUE OF DUPLICATES**

458. When satisfactory evidence has been given that a draft has been either lost or destroyed, and application is made within a reasonable period after issue but before it has lapsed (Rule 464) a duplicate may, without reference to the Currency Officer, be granted to the party who obtain the original, or to the payee, or to the legal representative of either, but to no other person. If the draft could not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; but the issue of this certificate will be no bar to the payment of the lost draft, if presented before the duplicate is paid.

In the event of the loss of both original and duplicate, a triplicate, may be issued on the same terms as the duplicate, the non-payment of the others being certified. Neither duplicate nor triplicate can be issued without reference to the Currency Officer. If the draft has lapsed. Issues of duplicate or triplicate must be promptly advised to the drawee, in order that proper note may be made on the advice originally received.

459. The duplicate and triplicate must be drawn in exactly the same terms as the original instrument, with the same date, the same number, the same amount and the name of the same payee; so that, if a lost draft has been endorsed, the endorse must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the Treasury at the time, although he be not the person who signed the original draft.

**Note.-** When it is necessary to issue duplicates, the word 'Duplicate' should be prominently written in red ink on the face of original draft forms and the relative advice forms. The duplicate should be issued only after the issuing officer has satisfied himself that the original has not been paid.

No duplicate or triplicate older than six months shall be paid without previous reference to the Currency Officer.

### **CANCELLATION AND REFUND**

460. (1) No draft can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the draft can be cancelled only if the original together with the duplicate (and the triplicate, if issued) be surrendered. Consequently, no refund can be made on a lost draft; a duplicate must be obtained and payment taken at the Treasury or office drawn on.

(2) All parts being surrendered, a draft may be cancelled and its amount refunded at the discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a Government draft, and of the payee in the case of other

drafts. If in the latter case, the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reason for his request and of the difficulty in the way of obtaining the payee's signature, shall be submitted for orders of the Currency Officer. Although there should be no difficulty about cancellation of Government draft, it must be clearly understood that other classes of drafts can be cancelled only as an indulgence, and for sufficient cause show. No Exchange which has been levied can be refunded.

**Note.-** If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the draft under his full signature and to advise the drawee.

461. When a draft is cancelled, the fact of cancellation must be conspicuously noted across the face of the draft; at the same time an intimation shall be sent to the office drawn on, in order that the fact may be recorded in the advice originally received and necessary precautions taken against payment of the cancelled draft. The cancelled draft shall be duly receipted by the remitter or the payee, as the case may be.

**Note.-** The amount refunded will be entered in the Register of Reserve Bank of India Remittances encashed and also in the proper columns of the Schedule of such encashment for the day on which the cancellation takes place, in accordance with the direction contained in this behalf in the Account Code, Volume II.

### **EXCHANGE OF DRAFTS**

462. A Treasury Officer may issue a draft in exchange for one drawn on him.

(i) In on Government account, only if the payee be a Government Officer and require the draft to be exchanged for reasons to be stated in his application.

(ii) In other cases, only if the holder has been removed to the neighbourhood of another Treasury or of an office or agency of the Bank.

**Note 1.-** A draft is said to be exchanged when the holder being unable to appear and take payment in cash applied for a new endorsing the original "Received payment by draft on....."

**Note 2.-** When a draft is exchanged for another, the original will be treated and charged as a draft presented for encashment and the amount again credited as received for the issue of a new draft.

If he can appear and take payment in cash, his obtaining a new draft with cash paid on the old one is a matter to be disposed of under ordinary rules.

### **UNPAID DRAFTS**

463. Drafts which are outstanding for more than six months can be paid only after obtaining necessary confirmation from the Drawing Officer.

### **LAPSE OF DRAFTS**

464. Drafts which are not paid before the end of third account year after that in which they are issued shall be treated as lapsed and shall be so marked in the advice. Should any one apply for payment of a lapsed draft, he should be directed to address the Currency Officer for orders.

### **SUPPLY OF FORMS**

465. Forms of drafts and all other forms prescribed by the Reserve Bank of use in connection with the Remittances dealt within this part will be supplied to the Treasury Officer by the Currency Officer under whose jurisdiction the Treasury is situated. Indents for such supplies will be in F.R. Form No.49 or in such other form as the Reserve Bank may prescribe and will ordinarily be for twelve months' supply.

### **VI-SPECIAL RULES FOR REMITTANCES OF POLICEMEN**

466. In the case of policemen's remittances, the District Superintendent of Police will forward the drafts to the payees direct. Descriptive rolls of the payees duly filled in and signed, will at the same time be sent to the Treasury Officers concerned.

**Note.-** There is no objection, if such a course is preferred, or is required by departmental regulations, to the Superintendent of Police sending the draft to the District Superintendent of Police of the District in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

467. The drafts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

468. These drafts, if not presented for payment at the expiration of six months from the date of issue, shall be considered as cancelled, and if they are presented after that period, payment shall be refused. A draft which has thus become uncurrent may be returned by the payee to the drawer for the issue of a fresh draft or for the refund of the amount, as may be required.

Should such a draft, whether original or duplicate, be lost in transit, the Superintendent of Police will report the loss to the Currency Officer, who will decide the case specially on its merits, sanctioning refund to the person indicated, if it appears right. When the draft is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the Treasury or office on which it was drawn.

**Note.-** These may also be cancelled as provided for in Rule 460.

**CHAPTER XVIII****MISCELLANEOUS SUBJECTS****Remittance by postal money orders of forest revenue to Treasuries and advances to Forest Disbursers**

469. (1) The postal peon entrusted with the delivery of the money orders will present to the Treasury Accountant together with the money orders, a voucher or cheque of the total value thereof. If the amount stated in the voucher or cheque agrees with the total of the money orders, the Accountant will cut off the strip of each money order containing the coupon and the acknowledgement, sign and date the money orders as payee except those for amounts exceeding Rs. 500 which should be signed by the Treasury or Sub-Treasury Officer. The signed money orders will then be returned to the postman, the voucher together with coupons and the acknowledgement being retained by the Accountant.

(2) On the same day the Treasury or Sub-Treasury Officer will adjust the amount of the voucher in his Treasury Accountant by transfer debiting it to the post office by credit to Forest Revenue, and will also send an advice list in Financial Rule Form No. 50 together with the strips containing the money order coupons and acknowledgments, to the Divisional Forest Officer on whose behalf the money orders have been sent.

(3) Treasury Officers should take special care to see that the total amount of each advice list to the Forest Officer agrees with the amount of the Treasury voucher received from the post office and debited in the Treasury Account to the Postal Department.

(4) Cheques issued to Disbursers by Divisional Forest Officers in favour of Postmasters will be cashed in the usual manner.

(5) The amount of each money order should be shown separately in the Treasury Schedule of Forest Receipts and in the advice list sent to the Divisional Officer.

**Injuries to Government servants caused through the negligence of another person.**

470. In order that the question of instituting a claim for loss of services against the party alleged to be responsible for the injury may be considered by Government in consultation with their legal advisers; officers in deputation in the United Kingdom should report promptly to the officer of the High Commissioner for India the facts relating to an injury that may be sustained by them, whether on or off duty, owing to the negligence of a member or members of the public, a copy of the report being sent to the Sent Government.

Cases of injuries similarly sustained in India in which the injured officers succeed in their action against the persona answerable for the injuries cause

should be reported to Government to enable it to decide whether it should prefer a claim for the expenditure incurred on pay, allowances, hospital expenses, etc.

**Incidence of the charges relating to the maintenance and demarcation of, and disputes over boundaries**

471. The incidence of these charges between a Foreign country and India is regulated by the following principles.

(1) (a) Maintenance – Half the maintenance charges will be borne by the State concerned; or for Union Territories by the Centre, the other half being recovered as far as practicable, from the Foreign country, failing which, the Foreign country's share will be borne by the Central Government.

(b) Demarcation and Disputes-Charges relation to demarcation of boundaries and boundary disputes will be borne by the Central Government under entry 10 of the Union List, subject to such recovery as may be made from the Foreign country.

**Note 1:-** The arrangement in (a) above in its application to Nepal will be subject to special arrangements worked out in consultation with the Nepal Government.

(2) Where streams or other water courses from the boundary and where the ordinary principle of medial line applies, the Government concerned (Foreign country or India) will bear the cost of maintenance of the boundary line on its side. Where a separate set of survey marks is maintained by each of the two Governments on its side, the cost of maintenance of the Survey marks should be borne by the Government concerned.

472. Rules relating to Charitable Endowments and other Trust Funds are embodied in Appendix 13.

**Supply of funds for expenditure in England.**

473. Provisions of funds for expenditure in England is regulated by the procedure as laid down in Chapter IX of the of the Budget Manual of the Government of Meghalaya Volume I (Third Edition).

**Inspection of treasuries and departmental offices by the Audit Department.**

474. The primary object of inspection by the Audit Department of Treasuries and departmental offices is to assist the Heads of Departments and offices in maintaining an efficient system of regularity and control of financial transactions committed to their charge and not to relieve them of their responsibilities in the matter of frequent check and supervision. An inspection from the Audit Department merely supplements inspection and supervision by administrative and executive authorities with a view to ensure that the rules prescribed for the guidance of those authorities regarding the proper maintenance of accounts, the custody and handling of cash and stores and generally in all matters of financial control are being duly observed. Those who are entrusted with safeguarding the financial interest of Government should exercise their full quota of

vigilance and not be lulled into a false sense of security by the idea of inspections by the Audit Department.

### **Inspection of Offices of the Forest Department**

475. Each Divisional Forest Office shall be inspected at least once a year by the Conservator or the Officer-in-Charge of his office and each Range Office by the Divisional Officer at least once a year. See Paragraph 40 (2) of the Forest Manual Volume II.

### FINANCIAL RESPONSIBILITIES OF PUBLIC WORKS OFFICERS

#### **Chief Engineer**

476. The Chief Engineer will (1) exercise a concurrent control with the Accountant General, over the duties of the officers of the Department in maintaining accounts and give legitimate support to the Accountant General in enforcing strict compliance with the regulations concerning the disbursement of money, the custody of Stores, submission of accounts and other audit matters. He may freely apply to the Accountant General for advice in accounts and finance.

(2) Prepares, annually, the portion of the budget estimate relating to the works under his control, and, as soon as possible after the close of each year, report of the progress made during that period on the works under his charge, giving a brief but clear account of the operations of the Department.

(3) Administer the budget grant, and with this object, keep a close watch over the progress of the expenditure against it, with a view to seeing that no excess is permitted to occur, and, if additional, funds are required, applications for the same is made; it will further be his duty to see that the grant is fully expended in so far as is consistent with general economy and the prevention of large expenditure in the closing months of the year, and that any money which is not likely to be needed during the year is promptly surrendered so as to allow re-appropriation for other purposes by the proper authority.

#### **Superintending Engineer**

477. (1) The Superintending Engineer should satisfy himself of the efficiency of the executive system throughout the several divisions and that the regulations are strictly maintained, both as regards works and accounts, that orders from superior authority are promptly and effectually carried out, and that no avoidable delay is allowed to occur in the submission of completion reports.

(2) It will be the duty of the Superintending Engineer to satisfy himself that matters relating to the primary accounts are attended to personally by the Divisional and Sub-divisional Officers.

(3) It is his duty to investigate excesses over sub-heads with a view to deciding whether or not a revised estimate will be required for the work, and when a revised estimate is required he should see that it is submitted in due time.

(4) It is duty of the Superintending Engineer to make frequent tours of inspection. In these, he will not only minutely survey and report upon the state of the various works whether completed or in progress, within each Division, but will carefully enquire into the system of management prevailing in respect of the preparation and cost of materials, the style of execution and wages of labour. He will satisfy himself that building materials and other resources available in each District are brought into use in the most efficient and economical manner; that materials are collected in proper quantity and are of proper quality for the works in progress or about to be commenced; that each work is worth what it has cost or it is likely to cost, that the accounts fairly represent the progress of each work, that proper arrangements are made for custody and supervision of stores; that useless stores are disposed of; that the returns of the different articles in stock are duly verified according to the rules laid down; and that there is no accumulation of stock in any Division beyond its requirements.

(5) The Superintendent Engineer is empowered to suggest measures for the correction any faults of system or practice whether in the execution of work or in the preparation of accounts, which may come to his knowledge.

(6) He will thoroughly inspect and report on each divisional office at least once a year.

(7) He is empowered to pass orders on the disposal of any useless or surplus stores (including tools and plant) **vide** serial number 25 (5) under Public Works Department in Schedule III of the Delegation of Financial Powers Rules.

#### **Executive Engineer**

478. An Executive Engineer – (1) Will not commence any work or spend public funds, without the sanction of the competent authority, or make any other unimportant deviation from sanctioned designs in course of execution, except in case of emergency.

(2) Will exercise a thorough and efficient control over the Divisional Accountant and be responsible for the correctness of the original records of cash and stores, receipts and expenditures and for the submission of complete vouchers.

(3) Will be responsible for submitting the accounts punctually to the Account General under the rules in force.

(4) Will be primarily responsible for reporting to the Superintending Engineer without any delay supported, if necessary, by works slop, the probability of any excess over estimates describing the nature and cause of the excess, all important liabilities not brought to account being noted, and for the prompt revision of estimates when necessary.

(5) May authorise commencement of urgent or emergent repair required to ensure the immediate safety of buildings or structures to keep open communications, in anticipation of formal sanction, whether he has funds at his disposal or not.

(6) May dispose of all temporary buildings or structures required for and charged to works. The sale and dismantlement, of all other public buildings require the sanction of Government.

(7) Is responsible for the purchase (subject to the provisions of the Stores Rules) manufacture, care and disposal of all stores in, or required, for his Division.

(8) May authorise the drawal of sub-divisional and conveyance allowance sanctioned for particular posts.

(9) May divert provision for contingencies in an estimate to new work or repairs for the same project which are not provided for in the estimate, subject to a limit of Rs. 5,000.

(10) May, subject to conditions and financial limitation exercise such other powers delegated to him under the Delegation of Financial Powers Rules.

### **Divisional Officer**

479. (1) The Divisional Officer, as the primary Disbursing Officer of the Division, is responsible not only for the financial regularity of the transactions of the whole Division but also for the maintenance of the accounts of the transactions correctly and in accordance with rules, in force.

(2) The Divisional Officer is further required to submit his accounts to the Accountant General who has to apply to themselves audit checks as may from time to time, be prescribed by the Comptroller and Auditor General of India.

**Note:-** The Accounts returns which have ordinarily to be submitted for audit and compilation are enumerated in the Account Code issued by the Comptroller and Auditor General of India, but the Accountant General is authorised to call for additional accounts, books, papers and writings having relation thereto, should he consider them necessary for the elucidation thereof.

(3) The Divisional Officer is responsible that the accounts of his Division are not allowed to fall into arrears but if arrears or confusion arise which in his opinion cannot be cleared without the assistance of the Accountant General he should at once apply for such assistance.

### **Sub-divisional Officer**

480. The Sub-divisional Officer is responsible to his Divisional Officer for the management and execution of works within the Sub-division, also for the due submission of his accounts returns to the Divisional Officer.

### **Divisional Accountant**

481. The Divisional Accountant is responsible for the correct compilation of the Accounts from the data supplied to him. He is to assist Divisional Officers in the discharge of their responsibilities referred to above, the Director of Accounts will post a Divisional Accountant to each divisional office.

**Note:-** The employment, as an accountant in a divisional office, of any person who does not belong to the establishment of Divisional Accountants is not permissible. But when a regular accountant is not available, as purely temporary arrangement, the Director of Accounts will entrust a Junior Divisional Accountant, the duties of a Divisional Accountant in the particular vacancy even though he may not be eligible for such appointment under the rules.

### **Stationery and Forms**

482. All articles of stationery which are supplied by the State Stationery Stores at Shillong must ordinarily be obtained from these stores on indent. When supply from these stores on indent. When supply from these stores is not received due to some reasons or other and it is absolutely necessary to purchase the articles, local purchase may be resorted to by inviting tenders subject to the conditions laid down in the delegation of Financial Powers Rules.

Indent for standardization forms, will be submitted direct annually by the Chief and Executive Engineers to the General Administration (P. and S.) Department of the State Government Non- standardized forms may be printed locally at the local private printing presses where they charge reasonable prices, and the papers to be printed are not confidential. Standardized forms must never be printed locally.

Executive Engineers may sanction local purchase upto a limit of Rs. 50 in each case for office use and a total of Rs.200 in a year and charged to the allotment under contingencies.

Officers entrusted with stationery and forms for their official use must take proper precautions to keep them in the custody of a responsible person and to maintain a record of the receipt issues and balances. Stock should be verified annually.

483. Standard forms of the Department cannot be altered without the previous sanction of Government, or in the case of Account forms, of the Comptroller and Auditor General of India, who however, will consult the State Government before important changes or modifications are made in such forms. Local forms should not be introduced by any officer without the permission of Government.

484. Forms of deeds and other legal documents ordinarily required by the Department will be settled by the Law Officers of Government and furnished through the Chief Engineer, to whom all applications on such matters should be addressed.

### **Custody of Cash**

485. Public money in the custody of the Department should be kept in strong treasure chests, secured by two locks of different patterns, the keys of which must be in custody of different patterns, the keys of which must be in custody of different persons. In the absence of precise orders from Government, the Executive Engineer should make such arrangements for the custody of the keys and the proper disbursement of all money as he considers requisite. The duplicate keys of

Divisional and Sub-divisional chests should be placed under the seal of the Divisional Officer, in the custody of the Treasury Officer concerned. A duplicate key should be maintained and once a year, in the month of April, the keys should be sent for, examined and returned under fresh seal, a note being made in the register that they have been found correct. When a treasure chest key is placed in the custody of an office assistant, lower sub-ordinate or work charged person, an adequate security deposit must be obtained.

### **Cashiers**

486. Cashier may, with the sanction of the Chief Engineer, be appointed whenever the cash transactions of a Division or Subdivision are sufficiently extensive to require it.

The Executive Engineer will count the cash in the hands of each cashier at least once a month; in the case of out stations, he or the Assistant Engineer will, count it whenever he may visit them.

**Note:-** The term "cash" as used in this rule, includes legal tender coins, currency and Bank notes, cheques payable on demand. Deposit at Call receipts of Schedule Bank. Government Drafts and Bank Drafts. A small supply of revenue stamps may be kept as part of cash balance. Government securities, deposit receipts of Bank, debenture and bonds, accepted as Security Deposits are not to be treated as cash.

487. Cheques of private individuals if accepted in payment of Government dues should be treated as cash **vide** Rule 486 and entered in the Cash Book in the ordinary way just like other cash transactions. When they are sent to the Bank, for encashment, they should be shown in the disbursement column as "Remittances into Treasury". In order, however, to relieve the Cash Book of a large number of detailed entries in cases in which the transactions of receipt of private cheques are frequent and numerous, the cheques may be initially entered in a "Register of Cheques received and adjusted" in form No. 52 and only the daily totals or receipts and remittances entered in the Cash Book. This Register will also facilitate the watching of the clearance of the cheques.

**Note:-** The above procedure will also apply in respect of Deposit-at-Call receipts of Scheduled Banks which are received prior to the date fixed for the opening of tender or which for any reason, cannot be returned on that date.

488. The Accountant General arranges for the periodical test audit and local inspection of the account of Divisional and Sub-divisional Officers, and the Divisional Officer is responsible that the initial accounts and other connected records are made available for inspection. Inspecting Officers are required if possible, to discuss the drafts of their reports with the Head of the Office inspected before submitting them to the Accountant General and, for this purpose, it is desirable that the Head of the Office should be present at the inspection unless his presence is urgently required elsewhere.

### **Results of Audit**

489. The results of audit are communicated to the Divisional Officer in the form of Audit Notes, objection Statements, Inspection Reports, letters or memoranda. These should receive prompt attention, and the replies of the Divisional Officer should be based, as far as possible, on his own knowledge. It is not enough to pass on the explanation of a subordinate; reports prepared in this manner have more than once by lulling suspicion, led to greater irregularity afterwards.

490. Objection Statements and Inspection Reports should be returned through the Superintending Engineer after the Divisional Officer has recorded his replies thereon. The Superintending Engineer will pass orders in respect of matters which he is competent to deal with finally and record his remarks (with a note of the action taken) on all other points, before returning the documents to the Accountant General.

### **Departmental Buildings**

491. The officer in occupation of each building should make some person of his establishment answerable for its general condition.

### **Fixtures and furniture**

492. Every public building should be provided with all necessary fixtures; the Executive Engineer being the authority to decide what falls in this category, the periodical repair of which should be carried out by the Public Works Department, and charged to the annual repair estimate of the building. All petty repairs of fixtures, and the replacement of broken glass required in the intervals between periodical repairs, should be carried out by the officer in occupation of the building, and charged to his contingent account.

493. The outlay on the supply and repair of furniture for travelers Rest-Houses, Staging Bungalows, or Circuit Houses will be treated as charges of the Civil Department. Furniture for Public Works Department inspection bungalows should be supplied and repaired at the cost of the Public Works Department. The supply of furniture other than that chargeable to Tools and Plan to requires the sanction of Government.

Rent for furniture, when charged, should be assessed at 9 percent per annum on the capital cost.

**Note:-** Furniture for new offices, colleges, schools and hostel may however be supplied by the Public Works Department, and charged in their accounts, provided the authority competent to accord administrative approval authorities and inclusion of the cost of such furniture in the estimates concerned.

494. The administration of the furniture grants of the official residence of the Governor, including the upkeep of a stock list and the purchase, repair and maintenance of furniture, shall be conducted by the Secretary to Governor. The latter should furnish the Accountant General, with an annual certificate of verification in the form given below. During the second and fourth year of the

incumbency of the Governor, and at least once in very three years the certificate of verification should be countersigned by a Gazetted Officer of the Public Works Department in token of his responsibility for the actual verification.

#### FORM OF CERTIFICATE OF VERIFICATION

Certified that furniture in Raj Bhavan has been inspected and checked with the stock lists maintained. I am satisfied (i) that all new supplies up to date have been correctly brought on to the stock lists; (ii) that the stock lists are correct in all respects, (iii) that the articles in stock agree with the stock lists, (iv) that the sale-proceeds have been properly accounted for and (v) that sanction of competent authority exists for writing off all articles struck off the stock lists.

495. The State does not undertake to maintain gardens attached to Government residential buildings (including leased buildings) other than those occupied by the Governor and the Chief Justice and the Judges of High Court. In the event, however, of no one being either in occupation of residence or responsible for the rent, or if the officer responsible for the rent has received permission to reside elsewhere and the residence is unoccupied, the pay of a suitable establishment may be charged to the annual repair estimate of the building. The cost of planting shade trees in the compounds of residential buildings and of transplanting soil in a portion of the compound meant for garden, if the nature of the existing soil renders such transplantation necessary in order to form a garden, may be charged as capital expenditure on the property.

496. The official residence of Ministers and Speaker will be maintained by Government and the maintenance at public expense includes the payment of local rates and taxes and the provision of electricity, gas and water and the expenditure on the pay of the establishment which may have to be entertained when a house remains vacant.

497. The provision and maintenance, at the cost of the State, of tennis courts as adjuncts to the official residence of the Governor, for the general use of the tenant of the residence, his house-hold and guests are permissible. Courts which are reserved for the special use of any particular member or members of the staff or subordinate or office establishment attached to the house-hold, are not covered by this general rule, and should not be provided or maintained at Government expense, without the special orders of the Government. Government may, at their discretion, sanction the provision and the maintenance of tennis courts at the official residences of Commissioner and other High Officials who have heavy obligations in the way of entertainment, as also for any other official residences for which tennis courts are considered necessary, provided that the authorised limit of the capital cost of the residence admits of the further expenditure involved, and that the rent is increased so as to cover both interest on the outlay incurred and actual maintenance charges.

498. The charges which may be incurred in connection with the provision and maintenance of tennis courts are:-

- (i) Construction of the court and of retaining walls, where necessary.
- (ii) Surfacing of the court with bajri grass, cement, etc.
- (iii) Provision and erection of posts and wire netting for the purpose of enclosing the court and of permanently fixed posts and apparatus for suspending lawn tennis nets.
- (iv) Provisions and erection of fixtures and appurtenances for hanging screens.
- (v) Maintenance of the foregoing items.

The cost of providing and renewing tennis nets, the marking of courts, and the provision of screens shall not be admitted as a charge against the State.

#### PURCHASE, SALE AND DISMANTLEMENT OF PUBLIC BUILDINGS

499. No building may be purchased for public purposes without the orders of the Government, to whom a survey and valuation report by the Executive Engineer should be submitted.

500. No permanent public buildings constructed from central funds, the book value of which exceeds Rs.10, 000, may be sold or dismantled without the prior sanction of the Government of India. Permanent public buildings constructed from central funds, of which the book value is Rs.10, 000 or less, or subject to any restrictions imposed by the Government of India, and all public buildings of whatever value constructed from the Consolidated Fund of the State, may be sold or dismantled under the order of the State Government. Temporary buildings erected during the construction of a work may on the authority of the Executive Engineer be sold or dismantled on its completion, or when the purpose for which they were erected has been served.

**Note:-** The permission for the sale or write off of Central Buildings upto Rs.10,000 accorded under this rule should be treated as conveying the sale of the land on which a building stands, or which is clearly attached to a building (e.g., the compound of a residence or office).

## **HIRE OF OFFICE ACCOMODATION FOR THE PUBLIC WORKS DEPARTMENT**

501. Office accommodation may be hired for officers of the Public Works Department if no Government building is available. The Chief Engineer may sanction the rent of offices hired for Executive Engineers, but the latter may sanction the rent for officers subordinate to them. When Executive Engineers or Sub-divisional Officers, for whose office no accommodation is provided in houses built or leased by Government, provide office accommodation in privately rented residences, they may, under the orders for the Chief Engineer draw, in their contingent bill, office rent proportional to the amount of the main building set aside solely for office use not exceeding half the rent of the house. But in case an officer is allowed to use as his residence a portion of building solely rented for the purpose of office plinth area so occupied. The municipal tax assessed on the annual value of buildings in which office accommodation is provided, or on the land appertaining to them, should be treated as separate from the rent. If it is the local rule or custom for the tax to be chargeable to the owner, the tax for the entire building will be paid by Government; otherwise the officer concerned should pay the share of such tax corresponding with the share of the rent payable by him, and Government, should be debited with the difference.

502. When a Government building is let to a private person or a local body or to another Government (Central or State), the standard rent shall be calculated on the cost of acquisition or construction of the building, including any capital expenditure incurred after acquisition or construction, together with the cost or assessed value of the site and its preparation, and shall be a percentage of such capital cost equal to such rate of interest plus such allowance for maintenance and repairs as the Government may fix. The full departmental charges for establishment (including pension), and tools and plants should be taken into account both for the purpose of arriving at the capital cost and the additional charges to be included for ordinary and special maintenance and repairs. The rate of departmental charges shall be that in force at the time of calculation of rent. The tenant will also be required to pay municipal and other taxes payable by Government and also meter hire and the cost of water, electric energy, etc., consumed. In special circumstances, for reasons which should be recorded, the State Government may, by special order, waive or reduce the amount of rent to be recovered from such tenants. When such a building is let to another Government (Central or State), full departmental charges for establishment (including pension and tools and plant) should be taken into account both for the purpose of arriving at the capital cost and the additional charges to be included for ordinary and special maintenance and repairs. The rate of departmental charges shall be that in force at the time of calculation of rent.

**Note:-** The provision for this rule will not apply in case of buildings occupied as residence by officers of the other Government, with whom the Meghalaya Government have entered into a reciprocal arrangement of charging only the rent payable by an officer under its own administrative control.

### **Taxes**

503. (a) Municipal taxes on public buildings, other than Military buildings or building occupied as residences, are payable by the Department occupying them and are debitable to that Department.

(b) Holding taxes on buildings occupied as residences are paid by Government and considered as part of the cost of maintenance.

(c) Service taxes on buildings occupied as residence are payable by the Department in which books the buildings are borne.

504. The responsibility for the acceptance of the assessment of Municipal taxes rests with the Executive Engineer and, on his acceptance payment will be arranged for by the Department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under Municipal Law. No Municipal taxes are leviable on public building situated in Cantonments. When a lump sum is paid as tax for all Government buildings, or for a number of Government buildings in a municipality, it shall, provided the building are in the occupation of more than one Department of Government, be paid in the Civil Department debitable to "265-Other Administrative Services" **vide** explanatory note on item 72 of Appendix B of the Contingency Manual.

505. The valuation of a Government building is prescribed by Clause 79 of the Municipal Act, 1956. The ground rent must be reasonable. The Executive Engineer is responsible for testing the valuation in comparison with figures obtained from the Revenue Authorities. In cases where the Municipal valuation exceeds the valuation as supplied by the Revenue Authorities, the Executive Engineer should lay protest as may be permissible under the Municipal Act and report the matter to Government.

**Note:-** The cost of raising and leveling a site, where it can be definitely ascertained, should be included in the cost of site for the propose of estimating the ground rent.

### **Transfer of Lands or buildings to another Department**

506. When any land or building is transferred from one Department to another under the same Government, the transfer shall be free of all charges, except when the property is transferred to or from a Commercial Department in which case, the following charges shall be made:-

- (a) no charge where the land is borne in the books at no value, and
- (b) book value or market value, whichever is less, where the land is valued in the books.

### **Notice to Municipal Board when A Government building falls vacant**

507. Whenever a Government building (residential or non-residential) falls vacant, the occupant of the building or the Head of the Officer to which the occupant belongs, should immediately give notice of the vacancy direct to the Chairman of the Municipal Board or Town Committee concerned, as the case may be, a copy of such notice being simultaneously sent to the Executive Engineer of the division concerned. Similar notice should be given on re-occupation of a building. The Executive Engineer shall, within six months from the date of delivery of the notice of vacancy, claim remission of taxes in cases where the vacancy actually lasted for sixty consecutive days or more during any financial year.

If the vacancy continues into another financial year, fresh notice must be given, i.e., for each financial year, during any part of which the building remains vacant.

### **Register of Buildings**

508. Every Executive Engineers will maintain a register in the prescribed form all buildings in the charge of the Department within his Division. In these registers the value of the land (actual or estimated) and of each separate structure will be shown separately. The price paid for a purchased property will be apportioned between the various items comprising the property, e.g., land, main building, servants' quarters, etc. The register will also show the funds from which the building is to be maintained. The portion of the registers relating to churches, should be kept in the prescribed Public Works Department from, the value of land and buildings being shown separately. The value of any portion of a building abandoned or dismantled without replacement should be written off its capital value.

### **Residences for Government Servants**

509. Residences for Government servants may be built or purchased by Government when it is the recognised duty or established customs of Government to do so, or when it is necessary on public grounds for the officers to reside in or near the locality in which his duties have to be performed, or when it is shown to the satisfaction of Government that suitable accommodation for officers, whose appointments are permanent in respect of locality, is not available in the vicinity, or is available only under circumstances which will be likely to place such officers in an undesirable position in relation to house proprietors.

510. If it is more convenient or economical to do so, buildings may be leased with the express sanction of Government.

511. Lease should ordinarily provide that the lessor will execute all structural repairs before the building is occupied and will carry out such additions, alterations and repairs, as are necessary to render the building habitable and

suitable for the purpose for which it is required. The prior consent of the owner in writing must be obtained to any addition or alteration made subsequent to the signing of the lease at the request of the occupant and at Government expense, unless the work is considered by Government to be essential for sanitary reasons.

### **Rent Rules**

512. The responsibility for the assessment and recovery of rent from officers occupying public buildings ordinarily rests with the Public Works Department. Rent will be assessed by Executive Engineers in accordance with the sanctions accorded by Government under Fundamental Rule 45. Timely warning of impending changes or re-assessment must be given to tenants by Executive Engineers. Collection will be made by Executive Engineers under Rules 128 to 136. Recoveries will be effected through the Treasury Officers or other Disbursing Officer when rents from Government servants occupying rentable Public Works Department buildings are recoverable from their pay bills. The Audit Department buildings are recoverable from their pay bills. The Audit Department will give any assistance it can to Executive Engineers in the recovery of the amounts due, and they should at once report to that office when any difficulty or delay takes place. Treasury Officers are bound to effect, at once and unquestioned, the recoveries intimated by Executive Engineers.

513. It is not permissible to allow Government servants or others to occupy Government buildings rent-free or at reduced rent on condition that they keep them in repair. This instruction is not, however, intended to prevent the Government from exercising their discretion in regard to the transfer of Government buildings, not immediately required for Government purposes, to local bodies on terms which will ensure the buildings being kept in proper repair and secure the right of re-entry after reasonable notice.

### **Insurance of Government property**

514. The normal policy of Government is not to insure its properties and no expenditure should be incurred without the prior consent of the Finance Department on the insurance of a Government property.

## **PART III POWERS OF SANCTION AND TREASURY PROCEDURE**

### CHAPTER XIX

#### **POWERS OF SANCTION**

##### **Sanction to Expenditure**

515. All the important general rule relating to the financial powers exercised by the Government of Meghalaya and the authorities subordinate thereto in respect of state expenditure are contained in the Delegation of Financial Powers Rules. Rules regarding sanction and audit of grants-in-aid are given in Appendix 14.

##### **Rules for expenditure from the discretionary grants of the Governor and the Ministers**

516. (1) The sanctioning authorities may make grants at their discretion in cases deserving assistance from Consolidated Fund of the State.

(2) The sanction of these grants will be subject to the following main conditions, **viz.:-**

- (i) No recurring expenditure, whether in the shape of scholarships or otherwise, may be incurred.
- (ii) All expenditure is subject to audit.

(3) The aim of the grants is not to devise new objects on which to spend public money, but to enable the sanctioning authorities to make grants of an already recognised character.

##### **Representations against audit objections**

517. Government will not ordinarily consider any representations against audit objections, the Government servant concerned may make more than three months after the intimation were received by him. A copy of the audit objection should invariably accompany the representation.

##### **Loss in Small Coins Depots and Currency Chests**

518. Any loss in Small Coin Depot balances will usually be a charge on the State Revenues. The sanction of the Government of India will be required if and when it is decided to write off a loss to Central Revenues. Similarly any loss in Currency Chest balances will be a charge on the State Revenues except in cases where the Reserve Bank of India accepts the liability.

##### **Write off of Losses**

519. (a) The irrecoverable value of stores or public money lost by fraud or negligence of individuals or other causes, may be finally written off by Government.

Heads of Departments or other Subordinate authorities have the power the write-off losses within the limit as specified in the Delegation of Financial Powers Rules, subject to the conditions that (1) the loss does not disclose a defect of system, the amendment of which requires the orders of Government and (2) that there has not been any serious negligence on the part of some individuals Government servant or Government servants, which might possibly call for disciplinary action requiring the orders of higher authority.

(b) All sanctions to write-off should communicated to the Accountant General for scrutiny in each case and for bringing to notice any defect of system which appears to require attention.

**Note 1:-** This rule applies also to irrecoverable loans and advances sanctioned by Government.

**Note 2:-** The expression "Value of Store" used in this rule should be interpreted as meaning "Book Value" where priced accounts are maintained, and "Replacement Value" in other cases.

**Note 3:-** In the case of office, the accounts of which are subject to local audit by the outside Audit Staff of the Accountant General, sanction to write-off of unserviceable stores and furniture need not be communicated to him but should be preserved in the office for local scrutiny.

### **Communication of sanction to Audit**

520. (1) Sanctioning Authorities shall communicate to the Accountant General copies of all orders sanctioning expenditure.

(2) Copies of all orders sanctioning expenditure by the Departments of Government or by Heads of Departments/Offices under their powers shall be communicated direct to the Accountant General.

(3) Copies of all orders sanctioning expenditure issued by the Departments of Government with the concurrence of Finance Department, shall be communicated to the Accountant General through the Finance Department and not direct. For this purpose a copy with three spare copies of order shall be endorsed to the Finance Department by the Department concerned for communication to the Accountant General.

521. All orders conveying sanction to the grant of additions to pay, such as special pay and compensatory allowance should contain a brief but clear summary of the reasons for the grant of the addition so as to enable the Audit Office to see that it is correctly classified as special pay or compensatory allowance, as the case may be.

In cases in which an official record in an open letter is considered undesirable, the reasons for the grant of such addition to pay should be communicated confidentially to the Audit Office. A similar procedure should also be followed in all other cases in which the rules required that reasons for the grant of special concessions or allowances be recorded.

**Note:-** Sanctions to the grant of additions to pay of officers and establishments for work in connection with schemes likely to run for a number of years should in the first instance cover a period of say, two or three years according to the expected duration of the schemes or its completion or abandonment as the case

may be, whichever is earlier. The sanction may be renewal, if necessary, subject to similar provision being made in the renewal order.

The fact of completion or abandonment of a scheme should be immediately reported to the Accountant General direct by the officer in charge stating specifically the date from which the special pay or the compensatory allowance should cease.

522. Sanctions accorded by Government to grants of land and alienations of land revenue other than those in which assignments of land revenue are treated as cash payments should be communicated to Accountant General in a consolidated monthly return giving the details necessary for enabling his office to audit the sanctions accorded.

#### **Date of effect of sanction**

523. All sanctions take effect, unless otherwise specified from the date of the orders conveying them. The general principle in all such cases is:-

Sanction to any given expenditure become operative as soon as funds have been appropriated to meet the expenditure and does not become operative until funds have been so appropriated.

Sanction to recurring expenditure covering as specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year and remains in operation for each year of the specified term subject to appropriation in such year.

#### **Lapse of sanction**

524. A Sanction for any fresh charge which has not been acted upon within the financial year in which it is issued must be held to have lapsed, unless it is specifically renewed with necessary provision of funds.

**Note 1.-** This rule does not apply to a case where an allowance sanctioned for a post or a class of Government servants has not been drawn by a particular incumbent of the post or a particular incumbent of the post or a particular set of Government servants nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by a proper authority.

**Note 2 :-** See also Rule 276.

## **CHAPTER XX**

### **TREASURY PROCEDURE**

#### Closing for the day

525. The process of closing accounts for each day shall be as prescribed in Account Code Volume II.

#### **Examination of monthly Cash Account by the Treasury Officer**

526. The monthly cash account shall be subjected to a very careful check by the Treasury Officer when it is laid before him. He must satisfy himself that the opening and closing balances of this account are not merely deductions from accounts but are statements of facts certified to have been verified by actual enumeration of coin and notes. The Treasury Officer shall also check each entry in the cash accounts 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.

**Note :-** If, at any time, the Treasury Officer be unable to compare all, at least he may compare some, notably, he 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.5,00; if the credit in the account be less, the difference must be traced and satisfactory accounted for.

#### **Returns to the Accountant General**

527. The Deputy Commissioner or the Treasury Officer must despatch punctually his first and second lists of payments with schedules and vouchers, and the cash account with schedules and papers complete. The returns due for despatch on a holiday may be sent one day (but not more than one day) late. Any avoidable delay on the part of the Deputy Commissioner or the Treasury Officer will be viewed with severe displeasure and treated as a Treasury irregularity (See also T.R. 4 (2) of the Treasury Rules).

#### **Notices for working of Treasuries**

528. Notice should be posted up conspicuously in the offices of the hour at which the Treasury closes for receipts and payment of money. Treasuries and Sub-Treasuries must be kept open for transactions with the public on all days which are not notified by the Government as holidays.

The usual working hours will be from 10 A.M. to 4.30 P.M. but receipt and payment of money may be stopped at 2.30 P.M. everyday (except on the first working day of each month) and at 12:30 P.M. on the last working day of each month. A half holiday may be allowed on Saturdays when the State of work permits.

Some Sub-Treasuries which do not function for all week days may be kept open for transacting urgent Government business on any day under the orders of the Deputy Commissioner or the Sub-divisional Officer.

Notice of the date of such opening should be sent to all local departmental officer with copies to the District Treasury, the Commissioner of Division and the Accountant General, Meghalaya.

529. In the event of an emergency or an occasion entailing mobilisation the Deputy Commissioner/Sub-Treasury open upto 4 consecutive days from a given date for transacting military official business and where Government Treasury work is done by the State Bank of India, the Branch Manager may keep the Branch open for similar period for transacting military official business only; with the concurrence of the Finance Department of the State Government on receipt of a written request from the Station Commandant for the same.

530. The Treasury Officer shall personally see that the notices which he is required to exhibit, under standing orders or other instructions received from time to time, such as those regarding the encashment of currency notes, the supply of small silver coin, nickel and copper, are exhibit conspicuously in places which the public enters freely and that no favouritism is shown in the conveniences which the Treasury can offer.

**Note:-** Notices regarding financial matters which may in any way commit the Government with the public, other than those issued by the Revenue or other be exhibited in any Treasury unless its forms is previously approved by the Currency Officer.

### **Cheques and Receipt Books**

531. Cheque forms for use by officers of the State Government and by local bodies and non-Government institutions in Meghalaya are printed at the Government Press from which the Treasury Officer obtains his supplies.

**Note:-** This rule applies to departmental Receipt Books (Financial Rule Form No.1) required for issue to officers of the Public Works Department.

532. Forms of cheques should be bound in books with counterfoils. Each book should bear a number which should be repeated upon each form contained in it, together with a consecutive number of the form. Outside the book there should be an order to keep it under lock and key in the personal custody of the drawing officer, **vide** also Rule 69.

533. Losses of cheques forms from Treasuries should be reported to the Accountant General. The particulars of the lost cheque forms should also be intimated to all the Treasuries, Sub-Treasuries and the branches of the State Bank of India located within the State.

### **Register of Cheques and Receipt Books in the Public Works Department**

534. (a) Register of Cheque (and Receipt) Books is maintained in the Public Works Department Divisional Office in Financial Rule Form No.51, separate pages being reserved for cheque books and receipt books.

(b) Whenever on examining a Cash Book it is noticed by the Divisional Accountant that a cheque book or receipt book has been brought into use for the first time, he should enter it at once in the register as a new item. At the same time the date on which the corresponding book previously in use was completely written up should be ascertained from the cash book and noted in column 4 of the register against the original entry relating to that book.

(c) The submission of the counterfoils of used up cheque and receipt books for record in the divisional office (**vide** Rule 59) should be watched through this register, and as soon as the counterfoils are received they should be examined, and it should be seen in particular (i) that all items for which receipts were issued were duly brought to account in the cash book, and (ii) that the writings do not indicate any irregularity or disregard of rules requiring action on the part of the Divisional Officer.

535. Treasury Officer should furnish the Divisional Officer quarterly with a statement of cheque books and receipt books supplied by him to all Disbursing Officers of the Divisional on their requisitions. This statement should on receipt be compared with the Register of Cheque (and Receipt) Books to see that books are not obtained by Disbursing Officer un-necessarily in advance, or in excess of requirements; and the numbers of the books supplied but not brought into use should be entered in the register, the dates of supply being noted in red ink below the entries in column 1.

536. The Register of Cheques (and Receipt) Books should be reviewed periodically and enquiries should be made of the Disbursing Officer concerned if there is any unusual delay on his part in bringing a book into use. Even if the cause of the delay be known, it will be found advisable to obtain an assurance from the Disbursing Officer that the book is in his personal custody and contains the full number of forms intact.

### **REPORT OF INSPECTION OF TREASURIES BY THE AUDIT DEPARTMENT**

537. A brief report of each inspection will be drawn up and sent to the District Officer concerned. The report will be in two parts, one relating to currency, resource and public debt matters and the other dealing with the other points. The Accountant General will also send a copy of the first part of the report to the Currency Officer in whose jurisdiction the Treasury is situated. The District Officer will pass such orders as he considers necessary on the report and send a copy of the orders to the Accountant General and a copy of the orders on the first part to copy of the report and of the orders thereon to the Accountant General, indicating whether so far as matters dealt with by the Reserve Bank are concerned, the action taken is adequate or whether so far as matters dealt with by the Reserve Bank are concerned, the action taken is adequate or whether any further action is required. The Accountant General may refer to the Commissioner of Division any matter brought to notice in the report which he considers should receive attention by the Commissioner or in respect of which he considers that the action taken by the

District Officer is inadequate. He should report to the State Government all important irregularities and points which are not settled by reference to the Commissioner. Any point of importance affecting the Central Government should be brought to the notice of the Government through the Comptroller and Auditor General. If the State Government desire the general results of the inspections and the final orders passed thereon will be summarised by the Accountant General and submitted to them. The summary may be included in the Accountant General's annual review on the working of Treasuries.

## **CHAPTER XXI**

### **TREASURIES OF WHICH THE BUSINESS IS CONDUCTED BY THE BANK**

#### **General**

538. The rules in this Chapter are intended for the guidance of Deputy Commissioners and Treasury Officers and of the Officers of the Bank in conducting the business of the Government Treasuries. They include information on most points likely to arise; but in cases of doubt, and as a general rule, the usage hitherto to observed at the Treasury shall be forwarded. The term "Deputy Commissioner" includes the Officer-in-Charge of the Treasury by whatever designation he may be called.

#### **Accounts maintained in the Bank**

539. The books and accounts to be kept by the Bank will consist of –

- (i) The scroll cash book being the primary record.
- (ii) A daily account of the receipts and payment, made up for dispatch to the Treasury Officer.
- (iii) An Account in the general ledger, in the name of the Government of Meghalaya.
- (iv) A pass book, to be duly forwarded to and returned by the Treasury Officer.

540. In the scroll cash book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, on which deductions have been made, will appear in this book and the total of each side will form the daily entries in the general ledger.

#### **Daily Returns**

541. In the daily account such payments and receipts shall be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the Treasuries. The daily accounts will be prepared everyday and the Manager or Branch Manager, as the

case may be, after satisfying himself as to its accuracy, will docket and forward it to the and with all the appertaining vouchers at the close of the day. The net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily account will show only the amount paid after deduction, and not the gross amount of the demand.

**Note 1:-** It is of importance that these documents be secured in a locked box when sent by the Manager or Branch Manager, as the case may be, to the Treasury Officer, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Treasury Officer.

**Note 2:-** With the concurrence of the Accountant General the daily accounts may be submitted in the morning following the date to which they refer, instead or at the close of the same day.

542. Care shall be taken that vouchers sent to the Treasury Officer are conspicuously marked by the Bank, with the word paid. Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

543. The register of daily receipts and payment has five columns for (1) the date, (2) the total for the day, (3) the total payment of the day, (4) the initials of the Manager or Branch Manager, as the case may be, and (5) the initials of the Treasury Officer. It will be written up and forwarded with the daily account to the Treasury, the entries being certified by the initials of the Manager or Branch Manager as the case may be in the 4<sup>th</sup> Column. The Treasury Officer shall check the receipts and disbursement columns of the daily account, agree their totals with the figures entered in the register and examine the vouchers, and after initialling in the 5<sup>th</sup> column of the register to the Manager or Branch Manager the same day or the following morning.

#### **Comparison of the Receipt of Public Officers**

544. Any monthly comparison of the receipts in the Bank between the Departmental and Treasury Officers will be certified by the Treasury Officer.

#### **Issue of Bank Draft on Non-Bank Treasuries**

545. On the authority of the Treasury Officer the Bank will receive sums tendered for bills and grant acknowledgements for the same. On presentation of these acknowledgements to the Treasury Officer he will issue the drafts.

#### **Civil Charges**

546. All charges for pay and allowances and contingent expenses of officers of the civil establishments,- that is, Judicial, Revenue, Medical, Education, Police, etc., shall be presented to the Treasury Officer in the first instance for examination. The Treasury Officer if he approves and passes the charge, shall enface on the Bill an order to pay a specified amount, which order shall be recorded in a Register of payment orders issued, and shall be numbered, dated and signed. In Treasuries where token system has not been introduced the bill shall be returned to the person presenting it. In Treasuries where token system has been introduced, the passed bills will be sent direct to the Bank in a closed box with an advice list. The

Banks shall make the payment in accordance with the Treasury Officer's order. The Bank will be responsible for strict adherence to this order and for obtaining upon the bill a proper discharge from the payee. This discharge must be in addition to the signature at the foot of the bill.

**Note 1:-** When payment is desired wholly or partly in Government Draft a formal application should accompany the bill and the manner in which payment desired should also be indicated in drawer's receipt on the bill. If the Treasury Officer is satisfied that the grant of Government Draft is permissible, he will specify clearly in the pay order the manner in which payment should be made.

547. All bills, cheques and other documents passed by the Treasury Officer and the Accountant General for payment at the Bank as well as Interest Payment Orders, etc., being non-negotiable instruments, warrant special precaution on the part of the Bank in the matter of identification of the payee. All such claims have normally to be presented by the payee personally but where payment is desired to be made to an endorsee (other than a Banker) or a messenger, the Drawing officer shall attest the specimen signature of the endorsee/messenger. The Bank will not, however, disburse payment of such claims unless the Bank is satisfied about the identity of the person receiving payment as attested by the Drawing Officer in accordance with the Treasury Rules. Before making the payment the Bank shall verify that the signature of the Drawing Officer attesting the payees' signature tallies with that on the bill as passed by the Treasury Officer.

548. Payment of cheques including Public Debt Office Interest Warrants which are governed by the Negotiable Instruments Act will be made in accordance with the provisions of that Act and any generally recognised practice established among bankers by custom.

### **Payments of P.W.D. and Forest Department**

549. (1) Officers of the Public Works Department draw funds either by bills or by cheques in accordance with the provisions of Subsidiary Orders 173-179 of the Treasury Rules.

(2) Bills will be cashed by the Bank only on payment orders thereon by the Treasury Officer.

550. (1) Funds required for departmental disbursements may be obtained by Officers of the Forest Department from the Bank direct in accordance with Subsidiary Orders 169-172 of the Treasury Rules.

(2) Officers of the Forest Department may draw funds by cheques against the drawing account of the Divisional Forest Officers opened with the Bank. The Bank shall be informed of any limitations on the powers of drawing officers.

### **Refunds**

551. Refunds of revenue, fines, etc., will be made by the Bank on bills bearing a payment order signed by the Treasury Officer.

### **Discount on sale of Postage and other Stamps**

552. Discount on sale of Postage and other Stamps is showed by deduction from the amount paid by the purchaser. The net amount will be received and brought to account, the receipted challan being the payer's authority for receipt of the stamps from the Treasury Officer.

### **Interest of Public Debt**

553. Government Promissory Notes for State Debts, on which interest may be due, will be presented to the Treasury Officer of the District, who, having made the necessary examination and record, under the rules in the Government Securities Manual will give the holder an order on the Bank in the following form;

Pay to.....Rs.....  
 being interest for half year.....  
 at .....percent, due.....  
 on Government Promissory Note No..... of  
 for Rupee.....

Treasury Officer.

### **Deposit Re-payments**

554. (1) Re-payments of deposit standing at the credit of individuals in the Treasury Register or Magistrate's or Judge's Accounts will be made on the order of the officer on whose registers they are, and by whom the usual check registers will be kept. Persons claiming re-payments of such deposits must, therefore, apply to the officer who received them, who, after examining the check register and making the necessary record, will give the applicant an order for payment at the Bank. A Magistrate's or Judge's order must be taken to the Treasury Officer for countersignature before being presented at the Bank unless the Bank keeps a personal ledger account for the deposits of each Court.

(2) Each Court shall duly intimate from time to time to the Bank the amount of lapsed deposits to be deducted from the personal Ledger Pass Book.

### **Treasure**

555. The procedure regarding (i) receipt and issue of coin and currency notes, (ii) remittance of treasure from the Bank and the entertainment of extra potdars, if necessary, for the purpose and (iii) testing of remittances made to the Bank of Government Treasuries, shall be regulated by the provisions contained in the Appendices of the Treasury Rules.

### **Currency of Payment Orders**

556. Payment orders issued on the Bank are valid only for a time, not exceeding ten days fixed by the Treasury Officer if presented after the allotted time they will be refused payment by the Bank. Until revalidated by the Treasury Officer.

### **Closing of the Bank**

557. The Bank will not, except in accordance with clause 11 of the Agreement be closed for transaction of Government business.

### **Registers of Chalans issued and Orders for Payment**

558. The Treasury Officer shall maintain two registers, viz., a register of chalans issued and a register of order for payment. The former of these may be worked by Departments, the challan of land revenue being passed and registered by the Land Revenue Department of the Deputy Commissioner's Office, those of Excise Revenue by the Excise Department, and so forth.

### **Treasury Returns**

559. All treasury returns, with the exception of those the Bank is instructed to furnish in this Chapter or under express orders of the Accountant General, shall be prepared in the Treasury and not in the Bank.

## **CHAPTER XXII**

### LOCAL FUNDS

#### **Definition**

**560. 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 generally, or to specific 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.

**Note:-** University and State Insurance Corporation come within the meaning of Local Fund.

#### **Receipts and Payments**

561. Save where expressly provided otherwise by any law or rule having the force of law, the balance standing at the credit of Local Funds shall be kept in the Government Treasury, or the Bank in or near to the local jurisdiction of the body administering the fund:

Provided that the Local Body may invest any money not in any other form of security approved by the State Government securities or in any other form of security approved by the State Government:

Provided also that a Local Body may retain as permanent advances or imprest, in its own custody or in the custody of its servants, such sums as the State Government may sanction in each case, for the purpose of meeting petty case expenditure.

#### **Service Stamps**

562. Unless any of the following arrangement has been authorised by the Government Officer acting in a capacity connected with a Local Fund such as President or Secretary of a Local Body, but service labels may be used on the correspondence of a Public Officer acting as such, even though the correspondence may relate to the affairs of a Local Fund.

1. Telegraphic messages, the charges for which are to be borne by local funds should be classed as “Private” and not as “State”.

### **Verification of balances**

563. The balances as credit of each Local Fund shall be verified at the end of the year by the Treasury Officer in communication with the Accountant General in the one side, and the officer or committee administering the fund on the other. The balance on the Accountant General's books is the balance acknowledged by the Government, and the Treasury Officer is required to follow it, and not the local accounts, as his standard.

### **Work done on behalf of local bodies**

564. Unless any of the following arrangement has been authorised by the Government, a Local Fund is required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by Government on account of the Fund:-

- (a) Payments as made by the Government may be charged the balances of the deposits of the Local Fund in Government books.
- (b) Recovery from the Local Fund may be postponed till the time when Government has to make payment for the charges.
- (c) Payments may be made as advances from Government funds in the first instance, pending recovery from the Local Fund.

## **CHAPTER XXIII**

### **PUBLIC DEBT**

#### **Section I – Permanent and Temporary Loans**

565. When under the terms of a loan notification issued by the Government, subscriptions to any new loan are receivable at the Treasury, the procedure to be observed by the Treasury Officer in receiving such subscriptions and crediting them into the Public Account shall be regulated by the provisions of Chapter VII of the Government Securities Manual and by such supplementary instructions, if any, as may be issued by the Government in this behalf.

566. The procedure to be followed by Treasury Officers and the Public Debt Offices in making payments in respect of the principal of any loan when it falls due shall be governed by the rules contained in Chapter VIII of the Government Securities Manual and supplementary instructions, if any, issued by the Government in this behalf.

#### **Section II – Floating Debt – Treasury Bills**

567. Unless the Government direct otherwise, Treasury Bills will be issued from and repaid at the offices of the Reserve Bank at Calcutta and Nagpur.

The procedure to be observed by the Bank in connection with the sale and discharge of such bills will be governed by such instructions as may be issued by the Government to the Bank.

568. Treasury Bills can only be paid on maturity at the office or branch of the Reserve Bank from which they were issued. After payment the discharged bills shall be transmitted to the Accountant General in the same way as other paid vouchers.

### **Repeals and Savings**

569. (1) The Assam Financial Rules as adapted and amended by Meghalaya are hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken or deemed to have been done or taken under the said Rules, shall, so far as it is not inconsistent with these Rules be deemed to have been done or taken under the corresponding provision of these Rules.

**APPENDICES TO FINANCIAL RULES**

<b>No.</b>		<b>Pages</b>
1.	Duties and powers of the Comptroller & Auditor-General of India.	187-194
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**APPENDIX I****DUTIES AND POWERS OF THE COMPTROLLER AND  
AUDITOR-GENERAL OF INDIA***(See Financial Rule 5)***(Extracts from the Constitution of India)**

- Duties and powers of the Comptroller and Auditor General
149. The Comptroller and Auditor-General shall perform such duties and exercises such powers in relation to the accounts of the Union and of the States and of any other authority or body as may be prescribed by or under any law made by Parliament and, until provision in that behalf is so made, shall perform such duties and exercise such powers in relation to the accounts of the Union and of the States as were conferred on or exercisable by the Auditor-General of India immediately before the commencement of this Constitution in relation to the accounts of the Dominion of India and of the Provinces respectively.
- Power of the Comptroller and Auditor-General to give directions as to accounts.
150. The accounts of the Union and of the States shall be kept in such form as the Comptroller and Auditor-General of India may, with the approval of the President, prescribe.
- Audit reports.
151. (1) The reports of the Comptroller and Auditor-General of India relating to the accounts of the Union shall be submitted to the President who shall cause them to be laid before each house of Parliament.
- (2) The reports of the Comptroller and Auditor-General of India relating to the accounts of a State shall be submitted to the Governor of the State, who shall cause them be laid before the Legislature of the State.

**(Extracts from the Government of India (Audit Accounts Order, 1936) as adopted by the Indian (Provisional Constitution) Order, 1947).**

The Comptroller and Auditor-General of India derives his powers and duties in relation to the Accounts of the Union and of the States from Articles 149 and 150 of the Constitution of India. Article 149 of the Constitution envisages and Act of Parliament, to regulate the duties and powers of the Comptroller and Auditor-General and until such a provision is made, it lays down that the Comptroller and Auditor-General and until such a provision is made, it lays down that the Comptroller and Auditor-General shall perform such duties and exercise such powers in relation to the accounts of the Union and of the States as were conferred on or exercisable by the Auditor-General of India immediately before the commencement of the Constitution in relation to the accounts of the Dominion of India and of the Provinces respectively. The duties and powers of the Auditor-General of India in relation to the accounts of the Dominion of India and of the Provinces, immediately before the

commencement of the Constitution have been prescribed in the Audit and Accounts Order, 1936, as adapted by the Indian

(Provincial Constitution) Order, 1947, and in the Initial and Subsidiary Accounts Rules made by the Governor General under sub-paragraph (3) of paragraph II of the former Order. By virtue of the provisions of the Article 149 of the Constitution, the relevant provisions of the former order, and the Initial and Subsidiary accounts Rules, continue to remain in force and regulate the duties and powers of the Comptroller and Auditor-General in relation to the Accounts of the Union and of the States until an Act is passed by Parliament under that article.

The relevant, provisions of the Audit and Accounts Order, as adapted, defining the powers and duties of the Comptroller and Auditor-General in relation to accounts are reproduced below. References therein to the Auditor General, Dominion, Province, Governor General, Governor and "the Act" should be construed as references to the Comptroller and Auditor-General, Union (Central Government).State, President, Governor and "the Constitution" respectively.

\* \* \* \*

CHAPTER III  
DUTIES AND POWERS OF THE COMPTROLLER AND AUDITOR-  
GENERAL

**[Extract taken from the C.A.G's (Duties, Powers and  
Conditions of Service) Act, 1971]**

10. (1) The Comptroller and Auditor-General shall be responsible –

Comptroller and  
Auditor-General to  
compile accounts

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

Of Union and States.

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

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

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

(2) Where, under any arrangement, a person other than the Comptroller and Auditor-General, by order, relieve him from the responsibility for keeping the accounts of any particular class or character.

- (i) for compiling the accounts of any particular service or department of the Union or of a State, or
- (ii) for keeping the accounts of any particular class or character.

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

Comptroller and Auditor General to prepare and submit accounts to the President. Governor of States and Administrators of Union Territories having Legislative Assemblies.

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

Comptroller and Auditor-General to give information and render assistance to the Union and States.

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

General provisions relating to audit.

13. It shall be the duty of the Comptroller and Auditor-General:-

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

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

(c) to audit all trading, manufacturing, profit and loss accounts and balance-sheets and other subsidiary account kept in any department of the Union or of a State; and in each case to report on the expenditure transactions or accounts so audited by him.

Audit or receipts and expenditure of bodies or authorities substantially financed from Union or States Revenues.

14. Where anybody or authority is substantially financed by grants or loans from the Consolidated Fund of India or any State or of any Union Territory having a Legislative Assembly, the Comptroller and Auditor-General shall subject to the provisions of any law for the time being in force applicable to the body or authority, as the case may be, audit all receipts and expenditure of that body or authority and to report on the receipts and expenditure audited by him.

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

Functions of Comptroller and Auditor-General in the case of grants or loans given to other authorities or bodies.

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

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

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

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

Audit of receipts of Union or of States.

16. It shall be the duty of the Comptroller and Auditor-General to audit all receipts which are payable into the Consolidated Fund of India and of each State and of each Union Territory having a Legislative Assembly and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon.

Audit of accounts of stores and stock.

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

Powers of Comptroller and Auditor General in connection with audit of accounts.

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

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

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

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

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

Audit of Government companies and corporations.

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

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

(3) The Governor of a State or the Administrator of a Union Territory having a Legislative Assembly may, where he is of opinion that it is necessary in the public interest so to do, request the Comptroller and Auditor-General to audit the accounts of a corporation established by law made by the Legislature of the State or of the Union Territory, as the case may be, and where such request has been made, the Comptroller and Auditor-General shall audit the accounts of such corporation and shall have, for the purposes of such audit right of access to the books and accounts of such corporation:

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

Audit of accounts of certain authorities or bodies.

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

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

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

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

EXTRACT TAKEN FROM THE COMPTROLLER AND AUDITOR-GENERALS  
(DUTIES, POWERS AND CONDITIONS OF SERVICE) AMENDMENT ACT,  
1976

(No. 58 of 1976)

[8<sup>th</sup> April, 1976]

**An**  
**Act to amend the Comptroller and Auditor-General's (Duties,  
Powers and Conditions of Service) Act, 1971.**

Be it enacted by Parliament in the Twenty-seventh Year of the Republic of India as follows:-

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

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

**2. Amendment of Section 10.-** In Section 10 of the Comptroller and Auditor-General's Duties, Powers and Conditions of Service) Act, 1971 56of 1981( hereinafter referred to as the principal Act), in sub-section (1) -

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

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

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

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

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

(i) the said accounts of the State (either Auditor-General, by order, relieve him from the orders; or

(ii) the accounts of any particular services or departments of the State:”;

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

**3. Amendment of Section 11.-** In Section 11 of he principal Act.-

(a) for the words “by any other person responsible in that behalf”, the words “by the Government or any other person responsible in that behalf” shall be substituted:

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

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

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

4. \* \* \* \*

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

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

**APPENDIX 2****RULES FOR THE RECEIPT, CUSTODY AND DELIVERY BY GOVERNMENT TREASURIES OF SEALED PACKETS CONTAINING DUPLICATE KEYS OF STRONG ROOMS AND CHESTS OF TREASURIES CONDUCTING BUSINESS WITH BANK**

[See **Financial Rule 66**]

1. If the Manager or the Branch Manager or a branch of the State Bank of India at which treasury work is conducted wishes to deposit the duplicate keys of the treasury strong-room or currency chest in the Government treasury, the Manager or the Branch Manager or other officer-in-charge of the branch of the State Bank, shall personally deliver a sealed packet purporting to contain such duplicate keys to the Treasury Officer in-charge of the treasury and obtain his receipt.

2. The receipt of the Treasury Officer shall merely acknowledge that receipt of a sealed packet and before signing the receipt the Treasury Officer shall satisfy himself that the seals are intact.

3. On receipt of the sealed packet, the Treasury Officer will place the same in double locks and enter the transaction in a register, preferably the register of valuables. Such register will contain a column for description in which the Treasury Officer will note with his own hand the number of seals and date of consignment to double locks.

4. The sealed packet shall both be taken out of double locks except on personal application by the Manager or Branch Manager or other officer in-charge of the branch of the State Bank and by the Branch Khazanchee (or Head Shroff or Head Cash Keeper) (or his duly appointed Naib). On such joint application the Treasury Officer shall deliver the packets to the Manager or Branch Manager or other Officer and Khazanchee (or Head Shroff or Head Cash Keeper) (or his Naib) only and then on receiving back the receipt given by him for the sealed packet under Rule 1, as well as obtaining the join receipt of the Manager or Branch Manager or other Officer and Khazanchee (or Head Shroff or Head Cash Keeper) (or his Naib) for the packet.

5. The Manager or Branch Manager or other Officer-in-Charge of the branch of the State Bank shall periodically and in any case at periods of not less than six months, verify the presence of the sealed packet in the double locks of the treasury, and shall satisfy himself that the seals are intact.

6. The Treasury Officer shall periodically and in any case at periods of not less than six months, verify the presence of the sealed packet and satisfy himself that the seals are intact. He shall also verify its presence whenever there is a change in the charge of the treasury. In the latter case the out-going and in-coming Treasury Officers shall personally hand over and take charge of the sealed packet and shall sign the register mentioned in Rule 3 of this effect.

**APPENDIX 3**

[See **Financial Rule 112**]

**General principles to regulate enforcement of responsibility for losses sustained by Government through fraud or negligence and detailed instruction for making departmental investigations of losses of Government money, etc.**

A. The following general principles have been laid down by the Government of Meghalaya to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals.

1. Every Government servant should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. The cardinal principal governing the assessment of responsibility in such cases is that every public officer should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence financial irregularity, etc. If the irregularity is detected by audit in the first instance, it will be the duty of the audit officer to report immediately to the administrative authority concerned. If the irregularity is detected by the administrative authority in the first instance, and if it is one which should be reported to the Accountant General under Financial Rule 112, he must report immediately. Every important case should be brought to the notice of superior authority immediately after its detection. Should the administrative authority require the assistance of the audit officer in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigations; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it he should apply forthwith for that assistance to Government who will then negotiate with the audit officer for the services of an investigating staff. Thereafter, the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

4. In cases where loss is due to delinquencies of a subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the officer's pecuniary liability it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognised that the penalty should not be such as to impair the Government servant's future efficiency.

In particular, if the loss has occurred through fraud every endeavour should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

It should always be considered whether the value of Government property or equipment lost, damaged, or destroyed by the carelessness of individuals entrusted with their care (e.g., a police men's rifle, a touring officer's tents, a factory motor lorry, and engineer's instruments) should not be recovered in full up to the limit of the officer's capacity to pay.

6. Steps should be taken to ensure that an officer concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accounts or Audit Officer responsible for reporting on his title to pension and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact that officers who were guilty of frauds or irregularities have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

B. The following rules have been laid down by the Government of Meghalaya for the guidance of officers in making departmental enquiry in cases of fraud and embezzlement of Government money in which Government servants are involved and in which a prosecution is, or is likely to be instituted:-

1. Where fraud or embezzlement of Government funds has occurred and where a prosecution is, or is likely to be instituted, there is a tendency for the Head of Office or Department to regard the institution of criminal proceedings as absolving him from the responsibility of conducting immediately a thorough departmental enquiry. This natural reluctance may be enhanced by an apprehension that an enquiry may prejudice the result of the trial in a Court of Law. Departmental enquiries should not ordinarily be delayed pending decision of criminal cases, as at later stage the evidence might disappear and the departmental enquiry thereby may be rendered infructuous.

2. Experience shows that departmental proceedings cannot as a rule proceed concurrently with a criminal prosecution. Much of the evidence in a case of fraud or embezzlement is documentary. As soon as the criminal proceedings begin the documents go to the Court as exhibits, and there they must remain till the case

is over and (if an appeal is filed) till the appeal is over. But it is essential that everything should be done to carry the departmental proceedings. As soon as sufficient evidence is available for the purpose in the course of investigation in case of fraud or embezzlement of Government funds, whether such investigation is conducted departmentally or through the police (including the Special Police Establishment), action should be taken under the Meghalaya Services (Discipline and Appeal) Rule or other appropriate disciplinary rules, and disciplinary proceedings should be initiated forthwith. Such departmental proceedings need not interfere with the police investigation, which may be continued, where necessary. After the departmental proceedings are concluded, and the penalty, if any imposed as a result thereof, the question or prosecution should be considered in the light of such material as may have become available as a result of the investigation.

(3) In suitable cases criminal proceedings should thereafter be initiated. Before initiating such proceedings advice on evidence should be obtained from Government Counsel. Where the conduct of an Officer discloses a grave offence of a criminal nature, criminal prosecution should be the rule and not an exception. Where the competent authority is satisfied that there is no criminal case which can be reasonably instituted against such Officer, criminal prosecution should not, of course, be resorted to. But prosecution should not be avoided merely on the ground that the case might lead to an acquittal.

4. The general rule should be that in all cases of fraud, embezzlement, or similar offence departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable; if, it is, it should continue as far as possible, (which will not, as a rule, include findings and sentence). If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. Should the decision of the trial court or the appellate court, as the case may be, lead to the acquittal of the accused, it may be necessary to review the decision taken earlier as a result of the departmental proceedings. A consideration to be taken into account in such review would be whether the legal proceedings and the departmental proceedings covered precisely the same ground. If they did not, and the legal proceedings related only to one or two charges, i.e., not the entire field of departmental proceedings, it may not be found necessary to alter the decision already taken. Moreover, it should also be remembered that while the court may have held that the facts of the case did not amount to an offence under the law, it may well be that the competent authority in the departmental proceedings might hold that the Government servant was guilty of a departmental misdemeanour and he had not behaved in the manner in which a person of his position was expected to behave.

5. The proceedings contemplated in these instructions are those which are regulated by the Meghalaya Services Commission, Control and Appeal) Rules. Where action is taken under the Public Servant (Inquiries) Act XXXVII of 1850, this ordinarily takes the place of criminal prosecution as regards the person or persons accused; but the procedure as regards other persons involved against whom the Act is not employed should be in accordance with the instructions given above.

C. The following supplementary instructions are laid down for the guidance of the departmental officers with special reference to cases in which prosecutions in the criminal courts are, or are likely to be, necessary-

1. All losses of the kind referred to in Rule 112-1, must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his immediate official superior. Reports must be submitted as soon as possible grounds exist for believing that a loss has occurred; they must not be delayed while detailed enquiries are made.

2. Report submitted under 1 above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.

3. As soon as a reasonable suspicion exists that a criminal offence has been committed, the senior officer of the department concerned present in the station will report to the District Magistrate and ask for a regular police investigation under the Code of Criminal Procedure, 1898.

4. If the District Magistrate agrees that an investigation may be made the senior officer of the department concerned present in the station will (a) request the District Magistrate to arrange for the investigation to proceed from day to day, (b) see that all witnesses and documents are made available to the investigating officer; and (c) associate with the investigating officer an officer of the department who is not personally concerned with the irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.

5. When the investigation is completed an officer of the department (accompanied by the officer who attended the investigation) must be made available for conferences with the authority who will decide whether prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.

6. If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether having regard to the engagements of the prosecuting staff, and the state of work in the court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a speedy trial and will request the prosecuting officer to make any application that he may think necessary.

7. When the case is put into court by the Police, the senior officer of the department concerned present in the station will see that all witnesses serving in the department, and all documentary evidences in the contact of the department, are punctually produced, and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.

8. If any prosecution results in the discharge or acquittal of any person or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed as he would in any other case.

Appeals against acquittals can be made only under the orders of Government.

9. The senior officer of the department concerned present in the station will see that, in addition to the reports required under 1.2 and 5 above prompt reports are submitted to Government through the usual channel regarding:-

- (a) the commencement of a police investigation;
- (b) the decision to prosecute in any particular case;
- (c) the result of any prosecution;
- (d) the decision of proceed further in revision or appeal in any case;
- (e) the result of any proceedings in revision on appeal.

10. Notwithstanding anything contained in 2-9 above, the senior officer of the department concerned present in the station may, if he think fit, refer any matter through the usual channel for the orders of Government before taking action.

**APPENDIX 4****RULES REGARDING DESTRUCTION OF ACCOUNTS RECORDS**[See **Financial Rule 123**]

The destruction of records (including correspondences) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by the Government with the concurrence of the Accountant General.

So long as an objection is outstanding and the accounts have not been completely checked and accepted in audit, they and the supporting documents should not be destroyed even though the period of preservation prescribed in the Departmental Rules may have expired:-

(a) The following should on no account be destroyed:- Records connected with expenditure which is within the statute of limitation.

Records connected with claims to service and personal matters affecting persons in the service.

Orders and sanctions of a permanent character, until revised.

Records connected with outstanding audit objection.

(b) The following should be preserved for not less than the period specified against them:-

<b>Description of Records</b>	<b>Period of Preservation Years</b>
Acquittance Rolls for pay and other allowances.	35
Register of contingent expenditure ...	5
Detailed Budget estimates of an Office	5
Travelling allowance bills and acquittance rolls relating thereto.	3
Service books ... ..	5 after death or retirement whichever is earlier.
Leave accounts of non-Gazetted Government servants.	3 after death or retirement
Pension cases ... ..	5 after retirement
Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures.	2
Mortality return of pensioners ... ..	5
Pay bills ... ..	35
Pay and Receipt Cheque Book ... ..	5

Description of Records	Period of Preservation Years
Daily Cash Book ... ..	10
Abstract of Acquittance Rolls ... ..	10
Register of pay held over ... ..	6
Station Cash Account ... ..	6
Register of promissory notes enfaced for payment of interest at a treasury.	20
Memorandum of advice of re-enforced notes.	1
Detailed list of notes enfaced for payment of interest of a treasury.	1
Register for payment of interest.	1
Payment order of interest on promissory notes at a sub-treasury.	20 or until interest ceases to be paid from the sub-treasury.

(c) A minimum period after which any record may be destroyed has been prescribed. Heads of Departments and Divisional or District Officers may order in writing destruction of such records in their own and subordinate offices, on the expiry of that period counting from the last day of the latest month covered by the record.

(d) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless but a list of such records as properly appertain to the accounts audited by the Indian Audit Department should be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of Department.

(c) Full details should be maintained permanently in each office of all records destroyed from time to time.

Note.- These rules will also apply to the Public Department.

## APPENDIX 5

## DIRECTIONS UNDER ARTICLE 150 OF THE CONSTITUTION OF INDIA

[See **Financial Rule 127**]

On the recommendation of the team on 'Reforms in the Structure of Budget and Accounts' as accepted by the Comptroller and Auditor-General of India, the following directions shall regulate the conditions under which a department of a Government may make charges for services rendered or articles supplied by it and the procedure to be observed in recording such charges in the accounts of the Government concerned.

2. Commercial departments or Undertakings authorised to draw cheques should settle the bills in respect of services rendered or supplies made to it through cheques and conversely the amounts due to such Commercial departments should be settled through bank drafts. The commercial departments or undertakings which are not vested with cheque-drawing powers should settle the payments for services and supplies through bank drafts.

3. In the cases of transactions between two service departments of the State Government which do not involve manufacturing or production or supply of articles, there should be no monetary or accounting settlement except where some fees are levied under a particular enactment.

4. In the case of transactions between two service departments of the State Government where manufacturing or production or supply of articles or repair operations are involved and the existing principles require settlement, the adjustments should be made only in cases where the cost of service or supplies is above Rs.250 in each case.

In both the cases referred to above, instead of the system of book adjustment, the system of cash settlement should be followed. The system of cash settlement will be that the supplied officer presents a bill at the treasury with a chalan in quadruplicate for payment by transfer credit to the head of account indicated in the chalan. The Treasury Officer will retain the original copy of the chalan, send the duplicate and triplicate copies to the supplied officer who will keep one for his record and send the other to the supplying officer and the fourth copy to the Accountant-General along with the bill in support of the adjustment. The Public Works, Forest and other departments vested with cheque drawing powers should settle the claim through cheque.

In regard to inter-Governmental transactions between two State Governments or between a State Government and the Government of India on account of supplies or services rendered by one Government to another in all the cases of claim for an amount not exceeding Rs.1, 000, no money settlement will be resorted to. For transaction above this limit, settlement may be made through bank drafts by the supplied departments.

However, in respect of the following claims monetary settlement should be made irrespective of the amount involved:-

- (i) Claims relating to Commercial Departments/Undertakings of the Government, which are required to work to a financial result for services rendered or supplies made to or by them; and
- (ii) Includes of charges, **viz.**, leave salary, pension, etc., arising out of inter-Government deputations of individual Government servants, which will continue to be regulated by the rules laid down in Appendix 3-B to Account Code, Volume I.

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

- (i) Between the State Governments *inter se*.

The concerned officer of the Government in receipt of the supplies or services will present a bill at the Treasury for the cost of services or supplies, along with accepted invoice and a requisition for a bank draft in favour of the office concerned in the supplying Government and remit the bank draft as obtained to the latter who will present it at the treasury for encashment and crediting to the proper head of account.

- (ii) Between a State Government and a Central Government Department (including Defence, Railway, Post and Telegraphs Departments, besides civil):

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

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

5. Payment of customs duty assessed and levied by the Customs Department on goods imported by the State Government Departments on the basis of monthly statement of bills of entry should be made by cash settlement.

To avoid the contingency of delay in the matter of settlement of claim by the consignee department, the consignee department should immediately on receipt of

bill of entry from the custom authorities, settle the dues to the extent of 90 percent of the total claim subject to adjustment of the residuary balance in due course.

**Note.** – The procedure for realisation of customs duty and goods imported by various Government Departments will be however as laid down by the Government of India, Department of Revenue and Banking (Revenue Wing). Similarly, the procedures to be followed for settlement of claims relating to supplies made by the medical stores department to various departments will be as prescribed by the Department of Health in the Ministry of Health and Family Welfare.

**APPENDIX 6****Rules relating to money orders, other than revenue money orders, in favour of Government and local bodies entitled to bank at Treasuries or Sub-Treasuries**[See **Financial Rule 138**]

## PROCEDURE IN THE OFFICE OF ISSUE

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## PART II

## PROCEDURE IN THE POST OFFICE OF PAYMENT

**N.B.-** The rules in Part II apply only to Post Offices (head or sub.) at headquarters of districts and subdivisions.

## II. Money Orders will be paid by book transfer-

(1) for rent, if in favour of a District Officer, Sub-divisional Officer Certificate Officer or other Gazetted Officer, excepting the Khas Tahsildars, Tahsildars and Managers who are Deputy or Sub-Deputy Collectors;

(2) on other account than rent, if in favour of the Magistrate or Deputy Commissioner or in favour of the Deputy Collector or other officer in-charge of any department under the Magistrate or Deputy Commissioner, or in favour of the Sub-divisional Officer, or any officer in-charge of any Department under the Sub-divisional Officer;

(3) upon a written requisition received by the Post Office from the Treasury or Sub-Treasury Officer, if in favour of any other Government Officer in his official capacity.

(4) if in favour of any local body (other than a Cantonment (Committee) entitled to bank at the Treasury or Sub-Treasury.

\* \* \* \* \*

14. The Postman will take the duplicate list or lists of the money orders and the Treasury or Sub-Treasury voucher to the Accountant, and will receive back from him the money orders without the coupons and the acknowledgement, except in the case of 'rent' money order paid by book transfer from which the coupons only will be detached by the Accountant and not the acknowledgements. The postman will be careful to see that he receives back all the money orders, and that they are all duly receipted by the Accountant and in the case of money orders for amounts exceeding Rs.500 by the Treasury or Sub-Treasury Officer also.

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**PART III**

## PROCEDURE IN THE TREASURY OR SUB-TREASURY

19. When any officer of Government, not specified in Rule II, request that money orders in his favour may be paid by book transfer, a written requisition to that effect will be addressed by the Treasury or Sub-Treasury Officer to the Postmaster at the Treasury or Sub-Treasury station.

20. On receipt of the list or lists of money orders and Treasury or Sub-Treasury voucher (*see* Rule 14), the Accountant will check and compare the documents. If there is any error, he will return all the documents to the Post Office with a note of the error or errors. When the documents are correct, the Accountant will cut off from the money order form the coupons in the case of rent money orders and strip containing the coupon and acknowledgement in the case of all other orders; he will sign and date the money orders as payee and return them to the Post Office not later than 3:30 p.m. In the case of money orders for amounts exceeding Rs. 500 the Treasury or Sub-Treasury Officer also should sign and date the money orders as payee. The Accountant will regain the coupon of rent money orders, the coupons and acknowledgement of all other money orders the duplicate list or lists of money orders (Form 2-G M.O.) and the Treasury or Sub-Treasury voucher. He will date and initial the coupons and will send them at once with the acknowledgements to the department or local body concerned.

21. The Treasury or Sub-Treasury Officer will on same day adjust the amount of the Treasury or Sub-Treasury voucher by transfer debiting the amount to the Post Office and crediting the amounts of the several money orders in lump under each detailed head of account as shown in the advice lists received from the departments concerned in the Form 4-G M.O. (*See* Rule 20).

In the case of officers and local bodies to whom daily advice lists are sent of other receipts on their accounts the total amount of each money order advice list will be entered in the daily advice list.

The Treasury or Sub-Treasury Officer will be responsible that the total of the amounts of the money order advice lists is equal to the amount of the Treasury or Sub-Treasury voucher received from the Post Office and debited to the Postal Department.

23. No money order received from the Post Office may be refused.

**PART IV**

## PROCEDURE IN THE OFFICES OF THE PAYEE OF THE MONEY ORDERS

24. When an officer of Government not separately specified in Rule 11 desires that money orders in his favour be paid by book transfer he will make a written request to the effect to the Treasury or Sub-Treasury Officer for communication to the Postmaster.

25. On receipt of the coupons or stamps of coupons and acknowledgements the usual entries will be made in detail in the prescribed registers and an advice list in the Form (4-G.M.O.) should be sent to the Treasury or Sub-Treasury on the same day not later than 2 p.m. If for any reason the detailed head of account in respect of any money order cannot be at once determined, the money order should be entered in the advice list with such particulars as are available and action should be taken at once to ascertain further particulars, on receipt of which the proper head of account should be recommended to the Treasury or Sub-Treasury. In the case of all orders other than rent money orders the prescribed receipts will be sent to the remitters by post, the postage being prepaid by service or ordinary stamps, according as the department or local body is or is not entitled to use service stamps.

Form 4-G. M.O

Advice list of ..... Money order received in the  $\frac{\text{Treasury}}{\text{Sub-Treasury}}$  on ..... and credited to..... on the same day by Book Transfer.

Post Office of issue	Number of money order	Amount of money order		Detailed head of accounts with particulars of every item credited under head	Total of each detailed head for the day
1	2	3	4	4	5
		Rs.	P.		

Total number of money order.....

Total amount of money orders (in words)

.....  
Signature of the Officers in-charge  
of the Department.

District.....

Dated.....19 .

Items relating to the same detailed head of account although pertaining to different money orders should be grouped together in column 4.

26. The prescribed form of receipt should be sent to each remitter at the latest on the first open day after receipt of the coupons and acknowledgements in the Treasury or Sub-Treasury.

27. If the amount of money order is more than is due from the remitter, the excess should be entered as an advance on account of future dues or be dealt with in such other way in such other way as the rules of the Department or local body may prescribe; if the amount is less than is due, it should be credited as a payment in part; if the period on account or which the remittance is made is specified, the amount should be credited on account of the period; if the period is not specified the remittance should be set off against those dues which have been longest outstanding.

**APPENDIX 7****RULES FOR THE GRANT OF REFUND OF THE VALUE OF STAMPS**[See **Financial Rule 190**]

1. When any person is possessed of impressed Court-Fee Stamps for which he has no immediate use or which have been spoiled or rendered unfit or unless for the purpose intended, or when any person is possessed of two or more (or in the case of denominations below 5, four or more) Court-Fee adhesive labels, which have never been detached from each other, and for which he has no immediate use, the District Officer or Sub-divisional Officer, shall on application, re-pay to him the value of such stamps or levels in money, deducting six paise in the rupee or fraction of a rupee upon such person delivering up the same to be cancelled, and proving to the sanctioning authority's satisfaction that they were purchased by him with a **bonafide** intention to use them, that he has paid the full price thereof, and that they were so purchased, or in the case of impressed Court-Fee Stamps so purchased, spoiled or rendered useless within the period of six months preceding the date on which they were so delivered:

Provided that the sanctioning authority may, in special cases, allow refunds when application is made within one year from the date of purchase of the stamps or labels, or also in the case of impressed Court-Fee Stamps, within one year from the date on which the stamps were spoiled or rendered useless.

2. (1) In the following cases, the full value of the stamps returned into stores, less six paise in the rupee or fraction of a rupee shall be paid by the officer named in Rule 1 to the stamp vendors:-

- (a) When the vendor resigns his license.
- (b) When license is revoked for any fault of the licensee.
- (c) When the stamps are returned on the death of the vendor.
- (d) When the stamps are returned on the application of the vendor for leave to restore any stamps.

(2) In the following cases, the full value of the stamps returned into store, less only the discount allowed on their sale shall be paid by the officers, named in Rule I to license vendors:-

- (a) When the stamps are returned on expiry of the license.
- (b) When they are recalled by Government.
- (c) When the license is revoked for any cause other than the fault of the licensee.

Provided that licensed vendor may exchange un-sold stamps which are fit for use for other stamps of the same kind.

Provided that no adhesive stamps shall be received back into store, unless, in cases where the value of each label is not less than Rs.5, there are at least two such labels which have never been detached from each other; and in cases where the value of each label is less than Rs.5 unless there are at least four such labels, which have never been detached from each other.

3. When adhesive labels are attached to impressed sheets of Court-Fee Stamps in accordance with the directions contain in Rules 5 and 6 of the Statutory\* Rules issued by the Government, such labels shall be regarded as impressed stamps for the purposes of refund under these rules.

Refund of adhesive labels attached to impressed sheets of Court-Fee Stamps.

4. When a plaint disclosing a reasonable case on the merits is presented to any Civil or Revenue court, in such a form that the Presiding Judge or Officer, without summoning the defendant, rejects it, not for any substantial defect, but on account of any entirely technical error in form only, and so as to leave the plaintiff free to prosecute precisely the same case in another form against the same defendant or defendants, the value of the stamps on the plaint shall be refunded on presentation of an application to the District Officer of the district in which the Court is situated, together with a certificate from the Judge or Officer who rejected the plaint, that it was rejected under the circumstances above described, and that the value of the stamp should, in his opinion, be refunded.

Refund of the value of the stamps on the plaint presented to any Civil or Revenue Court.

5. Refunds shall, if possible, be made on the day of application.

Refund when to be made.

6. The procedure for dealing with application for refund of Court-Fee Stamps and the method of disposing of such applications including the Registers to be maintained shall be the same as that for the renewal of spoil or useless stamps as laid down in the Statutory\* Rules of the State Government.

**APPENDIX 8****RULES FOR THE PAYMENT OF COMPENSATION FOR LAND TAKEN UP UNDER  
THE LAND ACQUISITION ACT I, 1894.**

[See **Financial Rule 191**]

**Land Acquisition Officers**

1. After all preliminaries in respect of 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 up under the Act either by the Collector or by some special officer who is placed at the disposal for 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**

2. Officers who are specially employed for this work, being invested with the powers 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 applicable to the Public Works Department. The following procedure shall be observed by such officers.

3. When an award is made under Section II of the Act, the officer shall have a statement prepared in the appended form (Form A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of a statement, signed by himself, to the Account Officer with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form AA, giving particulars regarding the acceptance, by the persons concerned, of the award statement should also be furnished to the Account Officer 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 office of the Account Officer on the receipt of the statement in Form AA.

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

5. Any change in the appointment of the officer's award made by a Court under Section 30 of the Act, should also similarly be communicated to the Account Officer 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 columns of remarks in the award statement.

6. In giving notice of the award under Section 12 (2) and tendering payment under Section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the 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 and do not apply for a reference to the Civil Court under section 18, the officer shall after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (Form E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be charged off as Public Works expenditure, and when the persons interested under the award ultimately claim payment the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments, due, in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

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

- (i) No sums exceeding Rs. 50 in each separate case may be paid by money order.
- (ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.
- (iii) In each money order so issued, the purpose of the remittance should be stated briefly in the acknowledgement portion thereof in continuation of the printed entry "Received the sum specified above on....." sufficient space being left below the manuscript entry thus made for the signature or thumb-impression of the payee.

On receipt of the money order acknowledgement duly signed by the payee, it should be attached to the usual receipt in Form C, in which the full amount of the compensation should be clearly shown; the receipt will then be disposed of in the usual way. The Accounts Department will accept such vouchers with the money orders acknowledgement as a valid receipt for the full amount entered therein.

- (iv) For the words "paid in my presence by  $\frac{\text{cash}}{\text{Cheque}}$ " in Form C, the words "paid by money order" shall be substituted.

7. In making direct payments to the persons interested under the award, the officer shall take receipt of each person to whom money is paid on a separate voucher in the accompanying form (Form C), containing a reference in the item showing the amount due to that person in the award statement. In cases where payments are made to a number of persons under a single award, an acquittance roll in Form CC, may be substituted for separate receipts in Form C. The officer shall forward the separate receipt of the payees or the acquittance roll, as the case may be, to the Account Officer with whom he is in account, when forwarding to him the accounts of the month in which the payments are made.

8. All payment into Court for deposit under the Act should be made by means of the cheques in favour of the Presiding Officer of the Court payable by order of the Court to credit of civil Court Deposits. The cheque should be accompanied by receipts in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Account Officer with the accounts of the month in which the payments are made.

The amount deposited in the Court will be charged off as expenditure in the Public Works Accounts of the Collector, and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payments of Civil Courts Deposits.

9. When a court has awarded any compensation in excess of the officer's award the further payment due should be made into the Court by means of a cheque, and the procedure describe 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.

10. Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury.

#### **Payments under the Act after the Special Officer is relieved of his special duties**

11. In any case in which a reference is made to the Civil Court and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 8 and 9 above.

#### **Procedure of Collector or other Civil Officer not specially employed for Land Acquisition**

12. When the land is taken up by the Collector or 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 his award from the Civil Treasury. In such a case he should obtain from the treasury at the end of the month a list of bills drawn by him, showing (1) number of vouchers, (2) date of payment, (3) nature of the bill, and (4) amount of the bill. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Account Officer concerned in the manner prescribed in paragraphs 3 and 4. Additions and alterations in the award statement should also be communicated to the Account Officer as prescribed in paragraph 5 and a subsidiary statement in Form AA should

if necessary, be furnished as laid down in paragraph 3. The procedure laid down in paragraph 6 should also be observed by such Collector or Civil Officer.

13. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number or persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 7. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accounts Officer. For payments into Civil Court the procedure laid down in paragraphs 8 and 9 should be observed.

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

#### **Audit by Account Officers**

15. Whether the payment is made by a special officer or by the Collector (or other Civil Officer) the Audit of the Account Officer shall consist in seeing that every payment is supported by a receipt in Forms 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 orders. The Account Officer will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

16. The Account Officer 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 the possession have been received, he will forward the complete statements in Forms A, AA and B to the Chief Revenue Authority. This will complete the audit of the Accounts Officer; and 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 account Officer.

17. When the land is acquired for and the cost is debitable to, any Department other than the Public Works Department the procedure will also be the same, the Account Officer being the officer who will audit the payments.

### **Procedure when no money compensation is paid**

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

### **Investment of compensation money deposit in Court**

19. Investment under Sections 32 and 3 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the court and Reserve Bank of India, and purchase of land should be effected under the Court's order through the Collector or other Revenue Authority of the State. The Reserve Bank of India will inform the Court what sum should be remitted to enable it to make the investment, and this amount will be paid from the deposits in Court.

### **Audit adjustment and recovery of payment on behalf of bodies financially independent of Government**

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

\* These sums should be credited in the 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 Account Officer will place them under objection till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he 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 date of the award will be paid into a Civil Court by the officer in accordance with Rule 8.

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

## 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 GF....., IN ESTATE

NO.....ON THE REVENUE ROLL OF THE DISTRICT OF....., PARGANA.....

1	2	3	4	5	6	7	8	9		10	
Sl. No.	Name of persons to whom payment is due under the award.	Area of land	Abatement of land Revenue	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column r, the amount awarded for the land interest, costs and any other amount due to the payee 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 position of the land was handed over to the departmental authorities for whom it is acquired.	
								No.	Date	Date	Reference to the report stating date.
			Rs. P.	Rs. P.	Rs. P.						

To be filled up in the Account Office.

NOTE:- 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 statement submitted as there are declarations.

NOTE:- Regarding column 7, see Note to Form AA.

FORM AA

PARTICULARS REGARDING THE ACCEPTANCE BY THE PERSONS CONCERNED OF  
AMOUNTS ENTERED IN AWARD  
STATEMENT No.....

DATED.....

Name of work for which land has been acquired.....

No. And date of declaration in .....Gazette 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 GF.....IN ESTATE  
No.....ON THE REVENUE ROLL OF THE DISTRICT OF .....PARGANA.....

1	2	3			
		Particulars of amount entered in column 6 of the Award Statement			
		a	b	c	d
		Amount accepted without protest	Amount accepted under protest	Amount refused and the Court in which it is deposited	Amount undischursed 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. The statement 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....., date....., Page.....

STATEMENT SHOWING THE AMOUNT OF COMPENSATION AWARDED BY THE COURT OF .....  
 UNDER SECTION 26 OF ACT 8 OF 1894.

1	2	3	4	5	6	7	8
Serial No. In the statement of Award under section 11 of the Act	Name of persons to whom payment is due under the award	Amount originally awarded	Amount paid by Collector under original award.	Total amount awarded by the Court	Further payments due	Remarks	No. And date of voucher

## FORM G

No. Of Voucher.....  
 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.....  
 Parganath....., Zillah.....  
 do hereby acknowledge to have received Rs.....  
 .....on account of cost of land taken up by Government,  
 as details 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 the vernacular.

## FORM C

No. Of Voucher.....  
 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.....  
 Parganath....., Zillah.....  
 do hereby acknowledge to have received Rs.....  
 .....on account of cost of land taken up by Government,  
 as details 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 the vernacular.

DETAILS OF LAND, ETC, AND THEIR VALUES

Mauza....., Pargana.....Zillah.....

Land.....Hectres.....

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

DETAILS OF LAND, ETC, AND THEIR VALUES

Mauza....., Pargana.....Zillah.....

Land.....Hectres.....

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

FORM CC

Consolidated voucher for Payment made during.....19 , in accordance with Award Statement  
 No..... Dated....., on account of Land Acquired for..... in the  
 District of ..... , Tehsil....., Mouza.....

Serial No. in Award Statements	Name of Payee	Area of Land	Amount paid		Signature of the payee and date of payment
1	2	3	4	5	5
			Rs.	P.	

Paid in my presence in cash , to the above person the total sum of rupees\*..... , Paise.....only.  
by Cheque

\*In word

**Dated the ..... 19 .**

**Signature of officer.**

FORM D

Name of work for which land has been acquired.....

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

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

Serial number in Awarded statement No.	Name of parties	Areas of land	Amount payable each.		Remarks
			Rs.	P.	
Total					

Land Acquisition Officer

Dated.....19 .

Received the above amount for credit to Civil Court deposits.

Judge

NOTE:- The 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 the Act I of 1894.

Serial number in Awarded statement No.	Name of parties	Areas of land	Amount payable each.		Remarks
			Rs.	P.	
Total					

Land Acquisition Officer

Dated.....19 .

Received the above amount for credit to Civil Court deposits.

Judge

NOTE:- The 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 the Act I of 1894.

Serial number in Awarded statement No.	Name of parties	Areas of land	Amount payable each.		Remarks
			Rs.	P.	
Total					

Land Acquisition Officer

Dated.....19 .

Received the above amount for credit to Civil Court deposits.

Judge

NOTE:- The 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 deposit the sum of Rs.....on account of compensation for land taken up for the above purposes, payable as detailed below:-

Serial number in Awarded Statement No.	Name of persons to whom due	Area of land	Amount payable to each.		Remarks
			Rs.	P.	
	Total				

Dated.....19 . Land Acquisition on 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 deposit the sum of Rs.....on account of compensation for land taken up for the above purposes, payable as detailed below:-

Serial number in Awarded Statement No.	Name of persons to whom due	Area of land	Amount payable to each.		Remarks
			Rs.	P.	
	Total				

Dated.....19 . Land Acquisition on 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.

**APPENDIX 9**

(See Financial Rule 92)

**RULES REGULATING DEPARTMENTAL CONSTRUCTION OF  
PUBLIC BUILDING**

**N.B.** – Without the previous sanction of the Public Works Department no additions in or alterations to buildings which are on the books of the Public Works department can be made and no structures can be erected in the premises appertaining to such buildings.

1. The rules are intended for the guidance of Heads of Departments and other officers undertaking departmental construction of building other than those in the Forest and Public Works Departments.

2. It is fundamental rule that no works shall be commenced without a detailed plan and an estimate and allotment of funds. Estimates should therefore, be framed in all cases by departmental officers and submitted to Heads of Departments, who will accord sanction after due scrutiny as to rates, etc. Projects exceeding Rs. 7,500 should however, be submitted for the administrative approval of Government in the administrative department concerned and should be accompanied by a report, a plan and an estimate of cost. Projects relating to residential buildings will be governed by the rules laid down in Serial No. 6, Schedule I of the Delegation of Financial Power Rules. Copies of all sanctions should be forwarded to the Accountant General, the amount sanctioned for residential and non-residential works being shown separately where a project consists of both classes of works.

Departmental construction of works of major importance should not be undertaken except in really urgent cases and then only when the estimated cost of the work is not likely to exceed Rs.20, 000. In all such cases the orders of the Governor assigning the construction of the work to the department concerned should be obtained with the concurrence of the Finance Department and communicated to the Accountant General.

**State Government's decision.-** Development Departments having as Overseer or their own are authorised to carry on Departmental Construction of Projects not exceeding Rs.15,000 each upto an annual limit of Rupees one lakh, subject to administrative approval being obtained from the Government in the administrative Department with the concurrences of the Finance Department.

Public Works Department would lay down specifications for buildings of different types and a schedule of standard construction cost on a square metre basis which the Departments should follow. Tenders should be invited on the basis of the standard type plans and specifications the intending tenderer stating at how much percent above or below the standard plinth area rate of the Department, he would be willing to undertake the work.

3. When a work is executed departmentally, muster rolls should be maintained in Financial Rule, Form No.20. Part III of the Form may be dispensed with, but the Disbursing Officer will satisfy himself that the value of the labour does not compare unfavourably with the output of the work. The muster roll should be written up daily by the officer in immediate charge of the work, the payments being made of witnessed by the officer, of the highest standing available, who should certify to the payment individually or by groups. They should be made as expeditiously possible, the amount paid each day being noted in words and figures at the foot of the muster roll. The cost of materials obtained departmentally should be drawn in contingent bills.

4. When a work is to be done by a contractor, a deed of contract should be executed in accordance with the general principles laid down in Annexure A to these rules. The system of lump sum contracts should, where possible be resorted to.

5. Money may be drawn from the treasury as in the case of contingent expenditure, but Forms Nos. 22, 24 and 29 of the Financial Rules should be used on which to make payment to contractors and suppliers. Forms Nos. 27 and 28 being used in the case of works executed on lump sum contracts. Cash advances to contractors (**i.e.**, not covered by value of work done), should be given only when absolutely necessary in the interest of the work and with the sanction in each case of the Head of the Department.

Such advances should be limited to Rs.500 in each case and should be sanctioned only after the sanctioning authority has satisfied himself of the amount of the advance required with due regard to the progress made by the contractor and the value of work remaining to be done and should be finally recovered within three months from the date of the advance either in cash or from the bills for work done. In the latter case recoveries should not be postponed until the third month but should be made proportionately from the intermediate bills as the work proceeds. Subsequent advances may be granted subject to the same conditions, but not until the previous one has been completely recovered. The advance may be paid on financial Rule, Form No.24, Account II, or on Form No.27 in the case of a lump sum contract. A copy of the orders sanctioning the advance should accompany the bill. Adequate precautions should be taken to secure Government against loss owing to the grant of such advances.

6. For intermediate payments it will not ordinarily be necessary to take detailed measurements. The quantity of work done under the several items may, for the purpose of payment, be estimated by a rough measurement, and 90 percent of the value of work determined on such estimation may be paid to the contractor, the payments being detailed in column 1 to 3 in the case of Form No.24.

The final bill, however, which should be drawn up on completion of the work, should be based on detailed measurements which should be recorded in a measurement book prescribed for the Public Works department. The book should be carefully preserved and should be available for inspection and check by the audit staff.

**Note.-** In the case of items of works which, if not measured immediately after they are executed, may suffer alteration and thus not be susceptible of measurement afterwards, detailed measurements should be taken and recorded in the measurement book even for intermediate payments. The payment of such items should not, therefore, be estimated by a rough measurement. When a lump sum contract is resorted to, it will be necessary to take detailed measurement only in regard to addition and alterations not covered by the contract.

**Instructions for recording measurements and writing up measurement books  
will be found in annexure B to these rules.**

7. To enable Disbursing Officers to watch the recoveries of advances granted to contractors and also to see that double payments are not made owing to an amount escaping recovery when paying the contractor's no; for work done, a ledger account should be maintained in Financial Rule, Form No. 35. A separate folio or set of folios should be reserved for all transactions with each contractor to whom an advance is granted. The value of materials, if any, issued to a contractor should be debited to his account in the ledger and the recovery should be similarly watched. A copy of the ledger account embodying the month's transactions with each contractor should be submitted to the Accountant General, in the beginning of the month following that to which the transactions relate.

8. A progressive record of the expenditure incurred month by month on each work should be maintained to enable the Disbursing Officer to exercise his control over the expenditure incurred in comparison with the estimated provision and the budget grant. This record may suitably be maintained in a page of the Contingent Register; but in the case of a fairly large project consisting of several subsidiary works with possibly one or two residential quarters, the record of the expenditure to be of any practical value should show the amount spent on each individual work in addition to showing the progressive expenditure on the project as a whole. The expenditure on each residential quarter should be separately detailed in the bill forms referred to in Rule 5.

9. No money, on account of construction may be drawn before it is required and retained in hand after the 31<sup>st</sup> of March. All money drawn but remaining unexpected on that date must be refunded into the treasury before the close of the year.

10. In no case should a final bill (including a bill in Financial Rule Form No.22). be prepared and paid before a work is actually completed. A completion certificate signed by a responsible officer (the local head of the department) should be attached to the final bill. In a work or project of considerable importance it may be found advisable before paying the final bill to have the work inspected by an officer of the Public Works Department, not below the rank of a Sub-divisional Officer.

11. (1) If there be a residential building in the project which is to be occupied on payment of rent, the standard rent thereof should be fixed immediately on completion of the work in accordance with Fundamental Rule 45A and steps should be taken to see that the rent is duly realised from the official to whom the quarters are allotted.

(2) In respect of buildings available for occupation as residence capital and revenue accounts are prepared periodically by the Accountant General in accordance with the directions given in the Accounts Code. Vol. IV and any further orders that Government may issue in this behalf all officers concerned should furnish the Accountant General annually with the necessary data in respect of such building in such form as may be prescribed by the Accountant General. Each Head of Department may furnish a consolidated statement showing the No. of non P.W.D.

residential buildings costing more than Rs.7, 500 each Department-wise along with the Government's comment on the matter. The necessary particulars in respect of each building such as No. and date of Government sanction, particulars, regarding the buildings, specifications and dimensions of rooms, etc., cost of construction, etc., the relevant particulars to be furnished being similar to those required in the case of Capital Revenue Accounts of P.W.D., residential buildings will have to be furnished to the office of the Accountant General in a consolidated statement.

12. Before finally closing the accounts of the works, the surplus and serviceable dismantled materials, if any, should be disposed of to the best advantage of Government, **i.e.**, Whether by sale or otherwise.

13. These rules do not apply to works and repairs not exceeding Rs.7,500 each to which the rules in the Contingency Manual will continue to apply; but the cases where a group of works which forms one project should be considered as one work for the purpose of sanction should be borne in mind.

14. Additions and alterations to buildings should be classed as 'Original Works'. Minor additions and alterations not exceeding Rs.7, 500 in value may, however, at the discretion of the Head of the Department, be treated as 'repairs', provided that if such works relate to residential buildings, the cost is taken into account in determining the capital cost and in calculating the rent in accordance with the rules issue by the Government.

15. Notwithstanding anything contained in the above Rules and in Annexure 'A' to this Appendix, Secretary to the Government of Meghalaya in charge of the Administrative Departments undertaking departmental construction of buildings and such other roads, bridges and culverts, etc., as are not under the control of the P.W.D. are competent to entrust such works to the Meghalaya Civil Task Force/Meghalaya Government Construction Corporation Ltd., irrespective of the estimated cost of work. They shall also be competent to entrust the works on contract basis to the said Task Force/Corporation by negotiation without calling for tender. In the case of works entrusted to the Task Force/Corporation, they shall also be competent to accord administrative approval if the plans and estimates prepared by the Task Force/Corporation are on the basis of current Schedules of rates of the Public Works Department's Division within the jurisdiction of which the work is undertaken with reasonable variation which the nature of the work and the special circumstances prevailing may call for and to exempt the Task Force/Corporation from furnishing security deposit.

**Note 1.- Negotiation** – Negotiation means the allotment of works by the competent authority of the Department to M.C.T.F./M.G.C.C. at the rates included the detailed estimated framed by the M.C.T.F./M.G.C.C. on the basis of the current schedules of rates of P.W.D. Divisions with necessary variation including overhead charges as assessed by the M.C.T.F./M.G.C.C.

**ANNEXURE A**

## GENERAL PRINCIPLES APPLICABLE TO CONTRACTS

1. When a work is to be executed by contract, sealed tenders should be invited. The notice should state -

(1) The place where, and the time when, the contract documents can be seen and blank forms of tenders obtained.

**Note.-** Contract documents consist of drawings, specification of work to be done and materials to be used, schedule of quantities and the conditions of contract to be complied with.

(2) The place where, and the time when, and date on which tenders are to be submitted and are to be opened.

(3) The amount of earnest money to accompany the tenders and the amount and nature of the security deposit required in the case of the accepted tender.

(4) With whom or with what authority the acceptance of the tender will rest.

2. The agreement should invariably be in writing and should be precisely and definitely expressed, should state the quantity and quality for the work to be done, the specifications to be complied with, the time within which the work is to be completed, the conditions to be observed, the security to be lodged, and the terms upon which the payment will be made and penalties exacted, with any provisions necessary for safeguarding Government property entrusted to the contractor. In the case of schedule contract, the contractor will be paid at fixed rates for the different items of work and the sum he is to receive depending upon the quantities and kind of work done or material supplied. Where however, a lump sum contract is entered into, the contractor engages to execute the work with all its contingencies for a fixed sum, and a schedule of rates should be agreed upon by which to regulate the price to be paid or to be deducted for addition and alterations not covered by the contract.

3. The amount of earnest money to be deposited should be sufficiently large to be a security against any possible loss. Usually the lowest tender should be accepted but where this is not done, the reasons should be recorded confidentially. In selecting the tender, the financial status of the individual or the firm should be taken into consideration in addition to all other relevant factors. Authority should always be reserved to reject any or all of the tenders received without the assignment of a reason and this should be expressly stated in the advertisement. No tender should be accepted from any person directly or indirectly connected with Government service, or which involves an uncertain or indefinite liability or any condition of an unusual character.

4. The terms of contract once entered into should not be varied without the previous consent of the accepting authority, and nothing should be done tending to nullify or vitiate a contract. All contract deeds should be executed on a standard form.

**ANNEXURE B****GENERAL INSTRUCTIONS FOR RECORDING MEASUREMENT AND UP  
MEASUREMENT BOOKS**

Instructions for recording measurements and writing up measurement books are generally embodied in the fly-leaf of the measurement book, Financial Rule, Form No.21. The following are important points to which attention should be paid:-

(a) The measurement book is a most important record since it is the basis of all accounts of quantities, whether of work done by daily labour or by contract, or of materials received. As all payment for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. It must be an original record of actual measurements or counts. The descriptions must be lucid, so as to admit of easy identification and check. The pages of the book should be machine numbered, and no page should on any account, be torn out, nor should an entry should erase or effaced, so as to be illegible. Mistakes must be corrected by crossing out the incorrect and re-writing the new entries, and the correction thus made should be initialled. Entries should, if possible, be made in ink; when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over but left untouched. The entries in the 'content' and 'area' column must invariably be made in ink in the first instance. Entries should be made continuously, no lines, pages or portions of pages should be left blank. In the event of cancellation of a measurement, it should be attested by dated initials of the officer making the cancellation, and the reason therefore should be recorded. Any pages left blank inadvertently should be cancelled by diagonal lines, the cancellation being supported by dated initials. A reliable record is the object to be aimed at, especially as it may have to be produced as evidence in a Court of Law.

(b) Measurements should be recorded, where possible by a senior officer, and, at least 10 percent of the entries should be test-checked by a superior officer before payment. All measurement should be neatly taken at the site of work and recorded in the first instance in the measurement book, and nowhere else.

(c) Each set of measurements should commence with entries stating, (i) the name and situation of the work, (ii) the name of the contractor, (iii) the number and the date of agreement, and (iv) the date of measurement and should end with the dated initials of the person taking the measurements.

(d) In entering measurements, all work done up-to-date will be included. The abstract will follow the entry of measurements, the rates will be specified and the cost will be worked out. Below the abstract and cost thus worked out, there will be a pass order which will be signed and dated by the Disbursing Officer. The amount passed should be stated in words and figures, any correction being attested by the Disbursing Officer.

(e) If measurements are taken in connection with a running contract account on which work has been previously measured, the officer taking the measurements will be responsible that reference to the last set of measurements is invariably recorded, as the value for work done in the previous bill will have to be deducted from the up-to-date total of the present bill for the purpose of the pass order referred to in (d) above. If the work has been completed, or the measurements taken are the first and final measurements to be paid for in Financial Rule, Form No.22, the fact should be prominently noted at the top of the commencing entries in the measurement book.

(f) After the bill has been prepared from the entries in the measurement book, the pages containing the detailed measurements should be scored out by diagonal red ink lines, and when the payment has been made a reference to the number and date of the voucher of payment should be given in the abstract of the measurement. The entries in the bill and in the measurement book should be checked arithmetically before making the payment.

(g) The measurement books should be numbered serially, and a register of them should be maintained showing the serial number of each book, the name of the officer to whom issue, the date of issue and the date of the return. Each measurement book should be provided with an index should be kept up-to-date.

**APPENDIX 10****RULES FOR THE SUPPLY OF ARTICLES REQUIRED TO BE PURCHASED FOR THE PUBLIC SERVICE**

(See **Financial Rule 200**)

**Preamble.-** The policy of Government of Meghalaya is to make their purchases of stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy, and efficiency, and the following rules which are applicable to the purchase of stores (other than printing and stationery stores) for the Government of Meghalaya are prescribed in accordance with this policy. These rules supersede all previous orders on the subject and the Government of Meghalaya will not sanction any departure from them except for reasons of a very special nature.

**Note.-** These rules are general procedures rules only and do not override the particular provisions contained in the Contingency Manual.

In order to give effect to the above policy preference in making purchases will be given in the following order:-

Firstly to articles which are produced in India in the form of raw materials produced or are manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose;

Secondly, to articles wholly or partially manufactured in India from imported materials provided that the quality is sufficiently good for the purpose;

Thirdly, to articles of foreign manufacture held in stock in India, provided that they are of suitable type and requisite quality;

Fourthly, to articles manufactured abroad which need to be specially imported.

Department of the Government, or Officers specially authorised in this behalf may, when they are satisfied that such a measure is justified, allow a limited degree of preference in respect of price to articles produced or manufactured in India either wholly or in part. This limited degree of preference may be exercised in favour of goods procured or manufactured in Meghalaya, when such goods compare favourably, as regards both quality and price, with goods produced or manufactured in other parts of India.

**Rule 1.-** All articles required to be purchased for the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

**Rule 2. -** Tenders shall be invited in India, and abroad also when considered desirable, for the supply of all articles which are purchased under Rules 1 to 4 unless the value of the order to be placed is small or sufficient reasons to be recorded exist which indicate that it is not in the public interest to call for tenders.

No tender which fails to comply with the condition as of payment prescribed in Rule 1 shall be accepted.

**Rule 3.** – All articles, whether manufactured in India or abroad, shall be liable to inspection before acceptance, and articles for which specifications and/or tests have been prescribed by competent authority shall be required to conform to such specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from the supplier's premises.

**Rule 4.-** Important plant, machinery and iron and steel work shall be obtained only from firms approved by the Chief Controller of Stores, Indian Stores Department, and specified in the list issued by him from time to time.

**Rule 5.-** In the case of important construction works let out on contract, articles required for the construction of such works may be supplied by the contracting firms provided that when specifications and/or tests have been prescribed for such articles they shall conform to such specifications and/or shall satisfy such tests.

**Rule 6.-** Noting in these rules shall be deemed to prohibit the purchase of articles by one Department or Railway from another.

**Rule 7.-** The principles laid down in the Meghalaya Preferential Stores Purchase Rules, 1978 shall be followed by Departments and Offices while making purchases.

**APPENDIX 11****RULES FOR THE HIRE OF TOOLS AND PLANT**

[See **Financial Rules 228**]

The following rules govern the hire of tools, plant and machinery in the Public Works Department Stores, including divisional stores, to other quasi-commercial departments of Government, local bodies, contractors and private persons –

(1) Light and petty tools such as carpenter's, blacksmiths', of fitters' tools should only be hired out to:-

(a) Contractors employed on Government work in terms of Rule (5)

Or

(b) Local bodies or private persons in the circumstances stated in Rule (12).

With the above exceptions only heavy plant and machinery should be let out on hire-on payment of hire charge as stipulated in Rule (9).

(2) (a) The hire charge will cover all charges excluding (i) the supply and cost of fuel which is to be supplied and paid for by the hirer and (ii) still rods for drilling machine and Jaws for crusher machine are consumable items and not considered as accessories. These will be supplied and paid for by the hirer.

**Note.-** Drill and Jaws need not be taken into consideration for fixing hire charges of machineries.

But when they are required for Government work by Public Works Department contractors, they are to be loaned to them to them free of charge. In such cases, the Public Works Department will supply a driver and fireman (or handyman) and also where necessary, a chowkidar and will supply free of charge all lubricating oil, grease, jute, cotton waste, etc., etc., necessary for the efficient maintenance of the machine.

The contractor must supply all fuel, petrol and kerosene oil.

The concessions are made with a view to reducing the rates for consolidation of metal for Public Works Department roads.

(b) When lent to Tea Estates or any other private persons, the charge will be double the rate as mentioned in Rule (9).

(3) Ordinarily, when Public Works Department plant and machinery are likely to be required by other quasi-commercial departments of Governments, local bodies, contractors, private persons, etc., for a continuous period of three years, the articles required should be purchased outright by them instead of being hired and on completion of the work, if no longer required, the same can be returned to the officer-in-charge of the stores, who after examination, may, if they are still serviceable, take them over at a valuation.

(4) The hire charges payable under these rules should be recovered monthly in advances except in the case of quasi-commercial departments, local bodies and

contractors doing Government work, in which cases they may be recovered monthly in arrear.

In addition to advance hire charges, the hirer shall be required to deposit as security, in accordance with the agreement prescribed under Rule 7, such sum as the Executive Engineer may decide.

(5) No hire for the tools and plant lent out from Government stores need be charged to contractors for Government work, on condition that the rates for these works are settled with them on the basis of the free supply of tools and plant by Government.

(6) A formal agreement in the following form should be entered into by the Executive Engineer or the Sub-divisional Officer, for all plant, machinery and tools hired out to local bodies, contractors and private parties.

(7) In addition to the hire charge payable under these rules, the person hiring the tools, plant and machinery shall also pay –

- (i) all transit and incidental charges in connection with the dispatch of the tools, plant and machinery from the stores and return thereto;
- (ii) the cost of replacing missing or broken parts or of repairs necessitated by any definite or specific damage.

(8) For the purpose of fixing the rates of hire, *vide* Rule 9, heavy plant and machinery shall be divided into two classes:-

**Class A.-** Plant and machinery which, in fairly constant use, is likely to have a life of 20 years. For example, steam rollers, portable steam engines, slow speed oil engines of the Hornsby, Crossly and similar types, centrifugal pumps, direct acting steam pumps, pulsometers, gear-driving pumps, steam hoists, hand or power cranes, pile drivers, single acting steam pile hammers and their equipment.

**Class B.-** Plant and machinery which, in fairly constant use, is likely to have a life of ten years. For example, direct roller, tantamount roller, motor roller, tramway plant including trucks, locomotive and types of wagons, air compressors, boring tools, pile drivers, rock drills, stone crushers, motor mills concrete mixers, high speed double acting steam pile hammers, high speed vertical oil or petrol engines direct couple to pumps, steam wagons and tractors, motor road rollers, lorries and trailers.

**Note.-** The hirer is exempted from payment of hire charge for idle day due to break down of machine or absence of the driver with permission under certificate on the body of the bill by Executive Engineer of the Division concerned. No exemption will be granted if the break down is due to mis-handling by the hirer. Hire charge will not however be exempted on Sundays which are meant for clearing the machine or on other Gazetted holidays when the driver avails of the same.

(9) The hire charges for heavy plant and machinery lent to other quasi-commercial departments of Government, local bodies and to contractors for use on Government works shall be fixed to cover interest, depreciation, repairs on return or

overhauling (all repairs while the plant is running will be borne by the hirer) storage and handling charges; and the annual rates for the present are fixed at:-

Class A – 18 per cent	On the original cost or the appraised value where cost is not known or the probable cost of renewal, <i>plus</i> a sum of Rupees 2,640 or and Rs.1, 920 per annum or as amended from time to time will be recovered from the hirer to meet the cost of pay and allowances of driver and handyman respectively (operation is considered as driver). The Chowkidar is to be maintained and paid for by the hirer.
Class B – 25 per cent	

(10) The monthly rate shall be equal to 1/20<sup>th</sup> of the annual rate as calculated above, and shall be charged for each complete month during which the plant is out on hire. The daily rate of hire shall be 1/20<sup>th</sup> part of the monthly rate as calculated above and shall be charged for all broken periods of less than a complete month during which the plant is out on hire subject to the maximum of the monthly rate.

In cases, the period of hire shall count from the date the plant and machinery is formally made over to the hirer to the date they are returned and formally received back by the Department at specified place.

(11) When heavy plant and machinery is lent to private parties or to contractors for use on works other than Government works, the rent charges shall be double that rate prescribed in Rule 9 above except in the case of boring tools for which the ordinary rate of 25 percent shall be charged.

(12) In case of real emergency, mamuties, crowbars, axes, baskets and other tools of like nature may be returned on good condition to the stores as soon as possible after the emergency ceases. The hirer to be charged will be at the rate of 24 percent per annum on original cost of the tools.





**APPENDIX 12**[See **Financial Rule 293**]**RULES FOR THE DISTRIBUTION OF ESTABLISHMENT AND TOOLS AND PLANT CHARGES**

1. The cost of special tools and plant, i.e., tools, plant, machinery, etc., obtained to meet the special requirements of a particular work or project, and of a nature not usually to be found in the general stores of the State, should be treated as a direct charge to the work or project, and not classified under the minor head "Tools and Plant". Similarly, tools plant and machinery required for a workshop of a quasi-commercial character should be charged direct to the accounts of it.

**Note I.-** In cases of doubt, the Chief Engineer will decide whether any item of tools and plant should be classified as ordinary or special.

**Note II.-** The cost of tools and plant required for use on Famine Relief should be treated as 'Special' and classified in accordance with paragraph 1 above.

2. Charges on account of common "Establishment/Tools and Plants" are to be accounted initially under the Major Head "229 - Public Works" and allocated proportionately against work as under:-

- (a) To works under the Major Head "283 - Housing" and "337- Roads and Bridges" so that the outlay on residential building as well as roads and bridges includes departmental supervision charges. The outlays referred to above will include outlays concerning National Highways.
- (b) To works debited under the Capital Heads concerned including works concerning National Highways.
- (c) To all works relating to Commercial Departments and undertakings as well as private parties.
- (d) To all works done for local funds.

**Note.-** The aforesaid charges in respect of works classified under various functional major heads within the "Revenue Section" is not necessary.

3. The percentages are fixed separately for establishment and tools and plant charges, and re-adjusted, if necessary at quinquennial intervals, by the State Government in consultation with the Accountant-General, the rates being based on the actual average cost (per 100 rupees of outlay on works) in the State or branch concerned during the previous five years, subject to the following maxima:-

	<b>Establishment Charges</b>	<b>Tool &amp; Plant Charges</b>
(i) For categories of works mentioned in para 2 (a) and (b) above.	6 percent	1 ½ percent
(ii) For categories of works mentioned in para 2 (c) and (d) above.	12 Percent	3 Percent
(iii) For categories of woks mentioned in para 2 (c) above.	8 Percent	2 Percent

4. The prescribed percentage can be remitted, with the sanction of Government, in the case of non-Government works costing less than Rs. 1,000. Remission of charge is not permissible in other cases, as such and as it may be desired to give to a local body in the construction of work in which it is interested is usually given separately in the form of cash grant-in-aid.

5. The percentage referred to in paragraph 3 are leviable on the actual outlay booked in the accounts. **i.e.**, on the net outlay in case there is nay refund or write-back. No item of expenditure should be excluded from the levy on the plea that it involved little or no departmental supervision. Etc. but eh prescribed percentage charges for tools and plant should not be levied in the cases of non-Government works on which tools and plant of the Department are not used.

**Note.-** Under this rule, even the cost of land acquired through the Civil Department is not exempted when it is adjusted in the divisional accounts as part of the cost of a non-Governments work, but, if the estimate for the work does not include the cost of the acquisition of the land and this cost is not passed through the Public Works accounts, no percentage charge is leviable on account on it.

6. Rules 2 to 5 do not apply when works are executed by the Public Works Department as a standing arrangement, the cost being met from sources other than grants for "259-Public Works Department". The recovery of establishment and tools and plant charges in such cases is effected at the end of the year in the Audit Office on the *pro-rata* basis in accordance with Article 42 of the Account Code, Volume III.

This procedure applies also to works executed as a standing arrangement for other Governments and Departments.

7. The following applies also to works executed as a standing arrangement for other Governments and Department. Of Government:-

- (i) In all cases where the Public Works Department acts solely as professional adviser, no percentage charges are recoverable.
- (ii) Where work is actually carried out and supervised by Public Works Department, percentage charge laid down in paragraph 3 will be levied.
- (iii) When either rough or detailed plans and estimated and specifications are prepared and drawn by the Public Works Department for works in connection with buildings, etc., not borne on the books of Public Works Department and where professional advice only is otherwise required, a charge of 2½ percent should levied on the total amount of the estimate.

**Note.-** The recovery of the charge of 2 ½ percent referred to in paragraph 7 (iii) above should be credited to the minor head "Establishment".

**APPENDIX 13**

[See **Financial Rule 472**]

**RULES FOR CHARITABLE ENDOWMENTS AND OTHER TRUSTS****Charitable Endowments**

1. The duties of the Legal Remembrancer, Meghalaya, as Treasury of Charitable Endowments are prescribed in Act VI of 1890 as amended by the Devolution Act XXXVIII of 1920 and in the rules under it, which are printed as an Annexure hereto.

2. When a copy of vesting order is received by the Legal Remembrancer, Meghalaya, he should at once place himself in communication with the persons who appear there from to be holders of the documents of title relating to the property or of the securities mentioned in the order, and request them to forward the title deeds, or securities in a registered cover and to insure the cover for Rs.100. These do not require to be endorsed, as the vesting order operates to transfer the securities to the Treasurer.

3. The securities held by the Reserve Bank of India on behalf of the Treasurer of Charitable Endowments will be held on a separate account from those held on behalf of the Legal Remembrancer, Meghalaya.

(a) If a vesting order is received in respect of securities already held by the Legal Remembrancer, he will transfer them from his general register to the register of Charitable Endowments and if they are in the custody of the Reserve Bank of India, he will submit a demand for their transfer.

4. The floating funds of an Endowment shall, with the sanction of Government, be kept in the personal ledger account in the name of the Treasurer at the Shillong Treasury. All money received by or deposited with a Government Officer in his official capacity in connection with the Charitable Endowments and other Trusts shall be paid in the Public Account of the State.

**Miscellaneous Trust Accounts**

5. The Legal Remembrancer, Meghalaya, is sometimes, required to act as a Trustee and Depository of Public or quasi-public funds which are neither receipts nor disbursements of Governments, nor charitable endowments or Government securities in Trusts.

6. If possible the Legal Remembrancer should endeavour to have such Trusts vested in him as Treasurer of Charitable Endowments; but, if that course for any reason be not possible, he should keep an account-book for these miscellaneous Trust accounts in his personal custody, posting the transactions which are necessarily very few in the ordinary form of daybook and ledger.

7. The floating funds of miscellaneous Trust Funds shall, with the sanction of Government, be kept in the personal ledger account in the name of "The Trustees" concerned of each fund.

8. The accounts to be debited are –

- (1) Personal custody – Cash.
- (2) Personal custody-Securities-for cash or securities held in personal custody of the Legal Remembrancer, Meghalaya.
- (3) Reserve Bank of India for any deposited with the Bank.
- (4) Trust deposits-for any which are passed on for treatment under the ordinary rules of Chapter IX of the Government Securities, Manual.
- (5) Safe Custody Register-for any which are passed on for treatment under paragraph 107 and 108 of the Government Securities Manual.

9. The Accounts to be credited are-A ledger head for each Trust, or for each class of Trusts as convenient.

10. There should be a descriptive index of all these ledger heads, that is, a short statement of the nature and obligation of the Trust, with reference to any documents bearing upon it so that the Legal Remembrancer on receiving charge may know by reference to it exactly what his obligations are in these matters.

(i) The receipt and disposal of interest should not be recorded in these accounts, which are meant for the principal of the Trusts only.

11. These accounts should be balanced and closed every 31<sup>st</sup> day of March. They should also be balanced and closed when the Legal Remembrancer makes over charge of his office to his successor or substitute, a balance sheet being appended to the charge report and signed both by the officer receiving and the officer giving over charge.

## ANNEXURE

1. It is being the wish of the Governor that Government should not interfere under the Charitable Endowments Act, 1890 as amended Cases in which there should ordinarily be previous publication of vesting orders and schemes by the Devolution Act, XXXVIII of 1920 (hereinafter referred to as the Act), in cases of double or dispute, and that the jurisdiction of the courts in such cases should in practice be left unaffected by the Act, the cases with which the Government will have to deal may be divided into classes, namely, (1) cases of trusts whether already established or proposed to be established, out of which it may be confidently predicted that contention cannot arise, and (2) cases out of which it may be confidently predicted that contention cannot arise, and (2) cases out of which contention may possibly arise, however, remote or unlikely the contingency. To the first class will belong such cases as those of endowments in Government securities in general aid of the funds of special dispensaries and schools. To the second class will belong most cases in which private persons apply for vesting order or a scheme or modification of a scheme or all modification of a scheme and all cases in which it is proposed to depart in any respect from the ascertained wishes or presumable intention of the founder of an endowment. In cases belonging to the first class, previous publication of proposed vesting orders and of proposed schemes and modifications of schemes will ordinarily be unnecessary; in cases belonging to the second class there should ordinarily be previous publication of such documents.

2. (1) When the Government, having regard to the last foregoing rule, is of Mode of previous opinion that a proposed vesting order or proposed scheme publication of vesting or modification of scheme should not be made or settled orders and of schemes. without previous publication, it shall publish a draft of he proposea orner, scneme modification, or a proper abstract thereof, signed by one of the Secretaries for the information of persons likely to be affected thereby.

(2) The publication should be made in the Official Gazette and in such other manner as the Government may prescribe.

(3) There shall be published, with the draft, or abstract, a notice specifying a date at or after which the proposed order, scheme or modification will be taken into further consideration.

(4) The Government shall consider any objection or suggestion which it may receive from any person before such date with respect to the proposed order, scheme or modification.

3. The cost of the previous publication under the last foregoing rule of any Incidence of cost of proposed order, scheme or modification of a scheme, and any vesting orders and of other costs incurred or to be incurred in the making or schemes. settlement of the order or of the scheme or modification, shall be paid by the applicants for the order, scheme, or modification, and, if the Government so direct, may be paid by them out of any money in their possession pertaining to the trust to which their application relates.

4. In the case of property vested in a Treasury of Charitable Endowments other than securities for money, the person acting in the administration of trust, and having under Section 8, sub-section (3), of the Act, the possession, management, and control of the property and the application for the income thereof shall, in books to be kept by them, regularly enter or cause to be entered full and true accounts, of all money received and paid respectively on account of the trust, and shall, on the demand of the Government, submit annually to such public servant as the Government may from time to time appoint in this behalf, in such form and at such time as the Government may from time to time prescribed, an abstract of those accounts and such returns as to other matters relating to the administration of the trust as the Government may from time to time see fit to require.

5. The following are prescribed as the fees to be paid to the Government in respect of any property vested under the Act in the Treasurer of Charitable Endowments:-

(I) In the case of property other than securities for money, the actual charges incurred by the Treasurer in the discharged of his functions in respect of the property.

The Treasury may deduct any fees payable to the Government on account of any endowment from any money in his hands on account of such endowment. If he holds no such moneys, the amount should be claimed from the administrators.

6. All copies of vesting orders received by the Treasuries will be filed together and will be numbered in consecutive order of their receipt; when a sufficient number have been received, they will be bound in volumes. A note will be made on each vesting order of any entries in the registers prescribed below relating to the property vesting in the Treasurer under the order.

#### **Accounts of Securities for Money**

7. On the receipt of any securities for money, or on their purchase by himself, the Treasurer will record their receipt in a register in Form No.1. He will also keep a separate account for each endowment in Form No.2 in which he will record all receipts, including any amounts sent for investment, and all disbursements. In the cash account the Treasurer will record only his own transactions (such as the payment of the money to the administrators), not the transactions of the administrators of the endowment fund.

8. The Treasurer will keep a record in the appropriate columns of Form No.1 of all securities returned by him. The return will also be entered in Form No.2 where the amount returned will be deducted from the capital of the endowment concerned.

9. If the securities consist of Government promissory notes they will be forwarded to the Reserve Bank of India for custody under the general rules laid down in the Government Securities Manual; but the securities held under the Act must be forwarded separately, and the Treasurer will keep a separate register under those rules for these securities, and will also keep a separate file of the acknowledgements.

The Treasurer will retain in his own custody all securities for money other than Government Promissory notes.

10. The Treasurer, on receipt of any interest on securities, will pass in through his General Trust Interest Account under a special sub-head 'Interest on Charitable Endowments under Act VI of 1890 as amended by the Devolution Act, XXXVIII of 1920'. The interest will then be distributed to the various ledger accounts (Form 2), in which the gross amounts must be shown, any deductions for fees, etc., being shown as a charge and the payment of the balance to the administrators being also shown as a disbursement. The entries in the ledger of interest received must be taken out and agreed annually with the total amount of interest drawn.

11. The register in Form No.1 will show all securities vested in the Treasurer as such, whether actually held by him or by the Reserve Bank of India as his agent. In order to prove the balance actually held by the Treasurer in his own hands, a balance sheet in Form No.3 will be made out annually and agreed with the actual securities in the Treasurer's possession; such agreement will be certified will be certified on the balance sheet.

12. The accounts of the interest and the annual agreement of balance will be made at the time which the Government may direct under Section 9 of the Act for the publication of the list of properties held, and of the abstract of accounts.

### **Property other than Securities**

13. The Treasurer will enter in a register in Form No. 4 any property other than securities which becomes vested in him, and will record in the same register against the original entry a not of any property of which he is divested.

### **Publication of Lists and Abstract of Accounts**

14. The list of properties vested in the Treasurer to be published annually shall be in Form No.5, Part I will relate to properties other than securities; Part II will relate to securities, and will also contain the abstract of accounts required by the Act to be published. The Treasurer will demand and receive acknowledgements from the administrators of the correctness of the balance when published.

### **Audit of Accounts**

15. The Treasurer's accounts will be audited annually by the Accountant General.

## FORM 1

**(Annexure, Paragraph 7)****REGISTER OF SECURITIES HELD-UNDER ACT VI OF 1890**

Left-Right

Serial No.	Date of receipt	Name or brief description of Charitable Endowment	Particulars of Securities received						Ledger folio	Returns of Securities						Initial of the Treasurer or Assistant in charge.	Remarks.
			From whom received	No. and date of forwarding letter.	Nature of securities, e.g., Government securities 3 ½ percent Loan of 1865, Guaranteed Railway Debentures, etc., etc.	Distinguishing number of each Security.	Nominal value of each security.	Total nominal value of each separate endowment.		Date	To whom sent	Authority for return	Number and date of acknowledgement.	Nominal value of each security.	Quarter in which deducted from balance.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

**N.B.** - The amount in column 9 will be totalled each quarter, the total of amounts returned during the quarter, with a note of the serial numbers to which they appertain, will be deducted, and the balance, worked out and carried forward to the next quarter. Amount sent to the Reserve Bank of India should not be entered in columns 11-16 or deducted from the balance, (as the Reserve Bank of India holds these amounts as Agents for the Treasurer.

## FORM 2

**(Annexure, Paragraph 7)****LEDGER ACCOUNT OF SECURITIES HELD UNDER ACT VI OF 1890**

1. Name of Endowment
2. Particulars of vesting order.
3. When vested in Treasurer
4. Name of Administrators.
5. To whom interest is to be sent.

PART I – ACCOUNT OF CAPITAL										
Serial No. in Form 1	Particulars (e.g., received or returned)	Details of securities (distinguishing number, etc.)	Value of each security (separate column for each kind)					Amount of half yearly interest.	Date which interest has been paid on receipt	Initial of Treasurer or Assistant in-charge.
			Percentage of Loan	Guaranteed Railway						
1	2	3	4	5	6	7	8	9	10	11

N.B.- The balance of the value columns must be worked out on every day on which there is a new entry.

**PART II- CASH ACCOUNTS**

<b>Receipts</b>				<b>Expenditure</b>			
Date	Particulars	Page of Trust Interest Fund Cash Book	Amount	Date	Particulars	Page of Trust Interest Fund Cash Book	Amount

**N.B.** – To be closed annually to balance. The transactions will not be numerous. A few pages of the ledger (ruler only for the Cast Account) may be left for each account so that the account may be carried on several years without opening a fresh Ledger Account.

## FORM 3

**(Annexure Paragraph 11)**

## BALANCE SHEET OF SECURITIES HELD UNDER ACT VI OF 1890

Particulars	Number and Value of securities				
	Percent of loan		A pair of columns or each different kind of security held	Total	
	No.	Value		No.	Value
Opening balance (from last year) ... ..					
Received during year [total must agree with Form I] ... ..					
Grand Total (a) ... ..					
Returned during year ... ..					
Sent to 'Reserve Bank of India' during the year ... ..					
Total transferred or returned (b) ... ..					
Closing balance (difference between (a and b) ... ..					

Certified that the above closing balance has been compared with the securities in Treasurer's possession, and has been found to agree both as to number and value.





## PART I- LIST OF ABSTRACT ACCOUNT OF SECURITIES

Case No.	Name of endowment	Person on whose behalf held	Particulars of securities	Total of Securities	Cash Receipts			Cash Expenditure			Balance in cash	Remarks
					Interest or dividend realised	Other Cash receipts	Total Cash receipts	Fees paid to the Government.	Other payments*	Total paid.		

\* Enter details in these columns

## APPENDIX 14

*(See Rule 515)*

## RULES REGARDING SANCTION AND AUDIT OF GRANTS-IN-AID

1. The following instructions are issued for the guidance of sanctioning authorities in the matter of according sanctions to grant-in-aid.

Sanctions should contain the following particulars:-

- (i) Conditions and limitations, if any. **e.g.**, time-limit for the completion of work or service for which non-recurring grants are made.
- (ii) The rule of the Code, if any, under which the sanction has been accorded should be stated. If it is not clear from the rule whether the grant is recurring or a non-recurring one, information on this point should be explicitly furnished.
- (iii) Designation of grantee.
- (iv) Period in the case of recurring grants-in-aid and the time-limit within which the grant or each installment of it should be spent.
- (v) Purpose of grant.

2. Only so much of the grant should be paid during any financial year as is likely to be expended during that year. In the case of grants for specific works or services such as buildings, water-supply schemes and the like the sanctioning authority should use its discretion in authorising payment according to the needs of the work. The Authority signing or countersigning a bill for grant-in-aid under the Treasury Rules, should see that money is not drawn in advance of requirements. There should be no occasion for a rush for payment of these grants in the month of March.

3. Before a grant is paid to any public body or institution, the sanctioning authority should as far as possible insist on obtaining an audited statement of the account of the body or institution concerned in order to see that the grant-in-aid is just fled by the financial position of the granted and to ensure that any previous grant was spent for the purpose for which it was intended. It is not essential for this purpose, however, that the accounts should be audited in every case by the Indian Audit Department and it will be sufficient therefore if the accounts are certified as correct by a registered accountant or other recognised body of auditors including the Examiner of Local Accounts. In the case of small institutions, which cannot afford to obtain the services of a registered accountant or other registered body of auditors, the sanctioning authority may exercise its discretion of exempting any such institution from the submission of accounts audited in this fashion.

The authority sanctioning a grant, while communicating the sanction the Accountant General should state whether the audited statement of accounts has been received when required, or whether the grantee has been exempted from submitting the statement.

**Note:-** This rule applies both to non-official institutions and to semi-official ones, such as Public Clubs, etc.

4. A distinction has to be made between “Contribution” and “grants-in-aid”. The former are generally payment for services rendered, and the use of the term “Contribution” may in future be reserved to such payments.

5. Grants may be either conditional or unconditional. Where no conditions are attached to a grant, audit is in no way concerned with the manner in which the grant is utilised by the grantee. Where conditions are attached to the utilisation of a grant, these usually take the shape of specification of the particular objects on, or the time within, which the money must be spent. Whatever the nature of the conditions, audit cannot be completely divested of responsibility for seeing that they are fulfilled.

**Note.-** Donations for charitable purposes or grants given for general purposes are of the nature of unconditional grants, and the Audit Department is not concerned with the manner in which such grants are utilised by the grantees. To obviate misunderstanding, however, the sanctions to such payments should, in future, indicate precisely whether they are really unconditional grants or not.

6. Unless otherwise ruled by the State Government every grant made for a special object is subject to the implied condition:-

- (a) the grant will be spent upon that object within a reasonable time, if no time-limit has been fixed by the sanctioning authority, and
- (b) that any portion of the amount which is not ultimately required for expenditure upon that object will be duly surrendered.

**Note.-** The Expression reasonable time should ordinarily be interpreted to mean ‘one year from the date of issue of the letter sanctioning the grant’.

Audit should pay due attention these points. In the case of recurring grants-in-aid to institutions, etc., it should, as far as possible, be watched in audit whether the grantee continues to function as such institution, and whether the circumstances in recognition of which the grant was sanctioned still continue to exist.

7. The Examiner, Local Accounts, undertakes the audit of expenditure in aided educational institutions in receipts of a monthly grant of Rs.100 and above. The duty of auditing the account of institutions receiving a smaller grant devolves on the inspecting officers of the Department.

8. (i) In the case of conditional grants, it will be necessary to certify to the fulfilment of the prescribed conditions. Unless otherwise provided in these rules, in the case of grants which are under the audit control of the Examiner, Local Accounts, the Accountant General will accept the certificate of the Examiner. The Examiner, Local Accounts, will detail the grants in an appendix to the annual report on the working of the Local Audit Department and furnish a general certificate at the end in the following terms:

“Certified that the grants detailed above, with the exceptions noted below, have been spent within the prescribed period for the purpose for which they were sanctioned”.



**Note.-** Columns 4 and 8 should be filled in from the grant-in-aid bills as countersigned from time to time and columns 5 and 6 when an institution is inspected and evidence is received of the fulfilment of conditions. Columns 8 and 10 should be filled at the end of the year when the annual certificate is due for submission. The date of inspection may be noted in the column of remarks.

Certified that I have personally satisfied myself by an inspection of the accounts of the institutions concerned that the amounts shown in columns 5 and 9 have applied to the purposes for which they were intended and that conditions attached to the grants have been observed.

Signature.....

Inspecting Officer.

Designation.....

Date.....

**Note 1.-** In respect of grants to the Loreto Convent, the St. Edmund's College and similar institutions, which are drawn on the counter-signature of the Director of Public Instruction, the latter will furnish annually the certificate of utilisation and the fulfilment of the conditions. Similarly in the case of the annual grant to the Don Bosco Industrial School at Shillong which is drawn on the counter-signature of the Director of Industries, the latter will furnish annually the certificate of proper utilisation of the money and the fulfilment of the conditions.

The certificates referred to above need not be included in the above statement. They should be furnished to the Accountant General, separately after a personal inspection of the accounts where possible; where this is not possible or permissible, details of the expenditure incurred should be obtained from the authorities of the institutions concerned and the certificates should be furnished after an examination of the details of such expenditure. In any case the authorities rendering the certificates should satisfy themselves that the requirements have been properly met.

**Note 2.-** In the case of other aided educational institutions the final certificates in the statement referred to above should be signed by an officer of or above the rank of an Inspector or an Assistant Inspector, in the case of grants to high Schools and by an officer of or above the rank of a Deputy Inspector, in the case of grants to Middle English Schools and Schools of Lower Standard.

(iii) In the event of any of the conditions not being fulfilled and the inspecting officer deciding to make any deduction from the grant, he will make a note to this effect on the certificate so that the Audit Office can watch the recovery thereof.

9. Three copies of the printed departmental report of the Examiner, Local Accounts, should be furnished to the Accountant General, and five copies to the Director of Public Instruction, Meghalaya. In order to facilitate identification, the grants relating to each head of account may be shown separately in the report, quoting the number and the date of the treasury voucher in each case.

10. In audit and examination of the grants-in-aid accounts of educational institutions, the inspecting officers will *inter alia* be guided by the rules in the Education Department Rules and Orders and by any other rule or order, general or special, issued by the competent authority. It should be seen that the defects pointed out in the previous audit or audits have been rectified.

11. An audit report in the attached form should be forwarded by the Examiner, Local Accounts, to the Director of Public Instructions as soon as the audit is completed, copies being sent direct to all concerned. Any correspondence on the audit report will be dealt with in the offices of the Education Department with the authority of the School concerned.

12. In the case of grants, such as these given to athletic clubs attached to a Government School, a College or to Police Units, the certificate should be furnished annually **by the head of the institution** to which the club or the unit is attached.

13. The accounts of institutions receiving grants-in-aid from the State Government for specific purpose should be opened for test-check by the Accountant General, Meghalaya, at his discretion in addition to the Audit conducted by the Examiner of Local Accounts, Meghalaya. In sanctioning grants-in-aid in excess of Rs. 50,000 (Rupees fifty thousand) in the case of recurring grant and Rs.2,00,000 (Rupees two lakhs) in the case of non-recurring, the competent authorities should lay down in the sanctioning letter the specific condition that the account of the institution receiving the grant shall be subject to test-check by the Accountant General, Meghalaya, at his discretion.

The monetary limits prescribed above shall not be treated in any way as fettering the discretion of the Accountant General, Meghalaya, in approaching the State Government, if in any case of a very special nature, he considers that an audit of the recipient's books, even when the amount is less than the monetary limit mentioned above, is called for.

The State Government have also reserved the right to have the accounts of the recipient body audited by the Accountant General, Meghalaya, on their own initiative even in cases of unconditional grants, if an when occasion demands, to satisfy themselves, generally regarding the manner in which the affairs of the recipient body are being managed.

The following instructions should be strictly observed by sanctioning authorities in connection with sanction and payment of grants-in-aid to public bodies or institutions:-

- (a) Once Grants-in-aid has been sanctioned, it is the responsibility of the grantee to prepare and submit the bill in miscellaneous Bill form to the countersigning authority for signature and the Treasury Officer for payment. In no case, therefore, should office of the sanctioning authority do this work on behalf of the office of the sanctioning authority do this work on behalf of the grantee. There is, however, no objection to the grantee being guided in the preparation of the bill, such guidance taking the form of supply of blank Miscellaneous Bill forms and indication of the particulars to be filled in.
- (b) Before a bill is accepted, it should be particularly seen that the conditions, if any, attached to the grant have been accepted by the grantee without any reservation.
- (c) A register of Grants containing the following columns should be maintained.-
  - (i) Serial No.
  - (ii) Number and date of sanctioning letter.
  - (iii) Purpose of grant.
  - (iv) Conditions, if any, attached to the grant.
  - (v) Amount sanctioned.
  - (vi) Date of receipt of the bill from the grantee, and its amount.

(vii) Whether conditions attached to the grant have been accepted by the grantee without reservation.

(viii) Dated initials of the countersigning authority.

Columns (i) to (v) of the Register should be filled in simultaneously with the issue of the orders sanctioning each grant and attested by the officer concerned. The Serial No. should be recorded on the body of the original sanctioning letter at the time is entered in the Register, as under:-

“Noted at Serial No.....in the Register of Grants”. Such a record will guard against the possibility of doubts signature. Columns (vi) and (vii) should be filled in and attested by the officer concerned as soon as the bill has been received from the grantee. The bill should then be submitted to the countersigning authority with the Register for countersigning the bill and for giving his dated initials in column (viii) of the Register. It should also be the duty of the countersigning authority to verify that the conditions, if any, attached to the grant have been duly accepted by the grantee without any reservation and that no other bill in respect of the amount has already been countersigned before. No bill received from a grantee should be countersigned unless it has been noted in the Register of Grants against the relevant sanction. This should also facilitate watching payments in instalments, if any, in the case of lump sum sanction.

The procedure prescribed above would cover grants-in-aid to statutory bodies also.

The procedure suggested above for adoption has been prescribed for aid grants-in-aid given by the Government of India.

The sanctioning authority should specifically mention whether the grants are “recurring” on the body of the sanctions accorded.

**Note 1.-** In order to mitigate hardship to small institutions which are entirely/mainly fed by recurring grants-in-aid from Government, it has been decided that the recurring grants may be paid, if necessary, in three instalments in the manner indicated below:-

- (i) The first installment may be paid in the month of April itself. Since, in the beginning of the financial year, 1/12<sup>th</sup> of the budget is placed at the disposal for the Administrative Departments “on account”, the first installment of grant may be sanctioned in April to enable the institutions to meet their expenses for the month of April.
- (ii) The second installment may be paid in the months of May, June, July, August or September, after the Budget has been passed by the Assembly to cover the expenses for the five months, May to September.
- (iii) The financial installment may be sanctioned in the month of October or later to recover the expenses of the rest of the financial year.

The requirement of obtaining audited statement of Accounts provided for in Rule 3 of Appendix 14 to the Financial Rules, need not be insisted upon for sanctioning the first two instalments, if the statements are not ready. However, such statements of accounts in respect of the previous financial year, unless the institution concerned has been specially exempted from furnishing them, should be obtained before sanctioning the final instalment.

**Note 2.-** This will not be applicable in respect of accounts of the North Easter Hills University.

OFFICE OF THE EXAMINER, LOCAL ACCOUNTS, MEGHALAYA

No.

From

The Examiner, Local Accounts, Meghalaya.

Dated Shillong, the..... 19 .

Sir,

I have the honour to say that the accounts of .....for the period from .....to the .....were audited nu am Auditor under my direction and supervision. The audit was conducted on the .....

2. The institution was granted a monthly grant of Rs..... on the general conditions set forth and Section 68 (III) of the Education Department Rules and orders and a few other special conditions. Except as regards the particulars given in the annexed Additional Note, the conditions imposed were all fulfilled.

3. The closing cash balance of the Institution on the ..... was Rs..... (Rupees.....in hand of the Secretary and Rs.....in the Postal Savings Bank).

**Yours faithfully,**

Examiner, Local Accounts, Meghalaya.

Memo No.

Shillong, the ..... **19** .

Copy forwarded to the Inspector of Schools.....

The Deputy Inspector of Schools.....

The Secretary to the .....

Examiner, Local Accounts, Meghalaya

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**F.R. Form No.1**

Block

Book No \_\_\_\_\_ Receipt No. \_\_\_\_\_

Division \_\_\_\_\_ Date \_\_\_\_\_ 19

Received from \_\_\_\_\_

\_\_\_\_\_

Rupees \_\_\_\_\_

on account of \_\_\_\_\_

\_\_\_\_\_

*Initials of Cashier or  
Accountant.*

*Initial of Officer granting  
the receipt*

**RECEIPTS FOR PAYMENTS TO GOVERNMENT**

(See Financial Rule 59)

Book No \_\_\_\_\_ Receipt No. \_\_\_\_\_

Division \_\_\_\_\_ Date \_\_\_\_\_ 19

Received from \_\_\_\_\_

\_\_\_\_\_

Rs. \_\_\_\_\_ Rupees \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ Cashier or Accountant.

*Signature* \_\_\_\_\_

*Designation* \_\_\_\_\_

**F.R. Form No.2**

**CASH BOOK OF THE OFFICE OF THE \_\_\_\_\_**

**RECEIPT**

(See Financial Rule 103)

**EXPENDITURE**

Date of receipt	Particulars of receipts	Amount received from the Treasury		Amount received from other sources		Date of expenditure	Particulars of expenditure	Amount paid to individual Payees		Amount remitted into the Treasury		Remarks
		Rs.	P.	Rs.	P.			Rs.	P.	Rs.	P.	
	Opening balance											
	Total receipt						Total expenditure					
	GRAND TOTAL						Closing balance					
							GRAND TOTAL					

**F.R. Form No.3**[See **Financial Rule 112 (II)**]**Statement of remissions of and abandonments of claims to Land Revenue for the Revenue year.....**

Excise Revenue  
 etc. for the Financial Year.....

(a) Individual items of Rs. 3.00 and above.

Serial No.	Particulars	Category, e.g.	Amount	Reasons for remission or abandonment, e.g.
		Ordinary revenue ...	Rs.	Due to (1) local calamities such as fire, flood, etc.  (2) <i>faut feror</i> and <i>jotrahin</i> case  etc., etc.
		Fishery revenue ...	...	
		Miscellaneous revenue and ...	...	
		So on ...	...	
<i>(b) Items below Rs. 500</i> (collectively)				
<b>GRAND TOTAL</b> – (a) and (b) ...				

**F.R. Form No. 4**

(See Financial Rule 127)

FOREST DEPARTMENT

BILL No.

VOUCHERS No.

Head of Service, P.W.D.

The Executive Engineer, \_\_\_\_\_ Division \_\_\_\_\_ DR.

To the Deputy Conservator of Forests \_\_\_\_\_ Division.

Dates	Items	Amount		Total	
1	2	3		4	
		Rs.	P.	Rs.	P.

The 19 }  
 }  
 }

\_\_\_\_\_  
 Deputy Conservator  
 Forests, \_\_\_\_\_  
 Division.

Accepted for Rupees.....Credit for this amount will be given in  
 accounts for the month of 19 .

No. }  
 The 19 }  
 }

Executive Engineer  
 Division

F.R. Form No.5

STATEMENT OF RENTS WITH RECOVERABLE IN CASH OR BY DEDUCTION FROM  
PAY BILLS

(See Financial Rule 131)

Name of Division \_\_\_\_\_  
Major \_\_\_\_\_

Register No. of building	Name of building	Name, rank and office of occupant, with rates of his pay and allowance as known to the Divisional Officer.	Amount due to end of .....19	To be filled in by the Treasury Officer			
				Amount received during 19		Remarks with date and other particulars and charges in the rates of emoluments shown in column 3.	
1	2	3	4	5		6	
			Rs.	P.	Rs.	P.	

Dated \_\_\_\_\_

Divisional Officer

Completed and returned to the Officer-in-Charge of \_\_\_\_\_

Division

Certified that the pay and allowance of the tenants named herein remained unchanged during the month, and that an arrears of emoluments were paid to them during the previous month except as indicated in column 6.

Dated \_\_\_\_\_

\_\_\_\_\_  
Treasury Officer  
Disbursing Officer.

F.R. Form No.6

(See Financial Rule 142, Note 2)

*Form of Bond of Indemnity for drawing arrears of pay and allowances or pensions of deceased Government Servant or Pensioners*

KNOW ALL MEN by these presents that I (a) \_\_\_\_\_

Resident of \_\_\_\_\_ and \_\_\_\_\_

(b) \_\_\_\_\_ the widow/ the son of \_\_\_\_\_  
and I/we \_\_\_\_\_

(a) Full name of claimant with place of residence.

(b) State relationship to the deceased.

(c) Full name or names of sureties.

(c) \_\_\_\_\_ sureties on her/his behalf are held and firmly bound to the Governor of the State of Meghalaya the sum of Rupees \_\_\_\_\_

Rs. \_\_\_\_\_ to be.

Paid to the said Governor or his successors or assigns FOR WHICH payment to be well and truly made, each of us severally bind (s) himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our heirs ,executors, administrators and assigns firmly by these presents.

A witness our hands this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

\_\_\_\_\_ Whereas (b) \_\_\_\_\_ was at the  
(d) Name of the \_\_\_\_\_ time of his death in the employment of deceased.  
Government or was receiving a pension of Rupees \_\_\_\_\_ Rs. \_\_\_\_\_ from  
Government AND WHEREAS the aid \_\_\_\_\_ died on the \_\_\_\_\_  
day of 19 \_\_\_\_\_ and there was then due to him the sum of Rupees \_\_\_\_\_  
Rs. \_\_\_\_\_ (for pay and allowances in respect of his said office)  
or (in respect of his said pension) AND WHEREAS the above bounden \_\_\_\_\_  
\_\_\_\_\_ (a) \_\_\_\_\_ (hereinafter called "the Claimant") claims to be  
entitled to the said sum as heir of the said \_\_\_\_\_ (b) \_\_\_\_\_  
\_\_\_\_\_ but has not obtained letters of administration of or a succession  
certificate tot he property and effects of the said (d) \_\_\_\_\_.

AND WHEREAS the claimant has satisfied the (e) \_\_\_\_\_

(e) Title of the officer responsible for the payment

(Officer concerned) that he/she is entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were required to produce

letters of administration of or a succession certificate tot he property and effects of the said (d) \_\_\_\_\_

AND WHEREAS Government desire to pay the said sum to the claimant but under Government rules and orders it is necessary that the claimant should first execute a bond with one surety/two sureties to indemnity Government against all claims to the

amount so due as aforesaid to the said (d)\_\_\_\_\_ before  
the said sum can be paid to the claimant NOW THE CONDITION of this bond is such  
that if after payment has been made to the claimant the claimant or the  
surety/sureties shall in the event of a claim being made by any other person against  
Government with respect to the aforesaid sum of Rs. \_\_\_\_\_  
\_\_\_\_\_ refund to Government the sum of Rupees \_\_\_\_\_  
\_\_\_\_\_ and shall otherwise indemnity and save Government  
harmless from all liability in respect of the aforesaid sum and all cost incurred in  
consequence of any claim thereto THEN the above written bond or obligation shall be  
void but otherwise the same shall remain in full force and virtue.

IN WITNESS to the above written bond and the condition theretofore  
we \_\_\_\_\_  
and \_\_\_\_\_  
and \_\_\_\_\_  
have hereunto set our hands this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ .

## F.R.FORM No.7

[See Financial Rule 144]

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

This indenture made the \_\_\_\_\_ day, of  
 \_\_\_\_\_  
 On thousand nine hundred and \_\_\_\_\_ between  
 (1)  
 (2)  
 (3)

carrying on business in partnership under the style or form of 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 the State of Meghalaya (hereinafter  
 referred to as the Governor) of the other part.

WHEREAS the  $\frac{firm\ have\ been\ in\ the\ habit}{company\ are\ desirous}$  of receiving on account of their customers  
 pay, pensions, annuities, allowances or other payments from funds administered by  
 or on behalf of the Governor including pensions payable on behalf of other  
 Governments from the various officials whose duty it is to disburse such payments  
 upon the production at the time of duty it is to disburse such payments 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 has agreed to allow such payments to be from time to time  
 to 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 officer who may at the  
 date of such payment be deceased and upon the  $\frac{firm}{company}$  entering into such an  
 agreement as is hereafter contained which the  $\frac{firm}{company}$  has agreed to

NOW THIS INDENTURE WITNESSETH that in pursuance of the said  
 agreement and in consideration of the premises the  $\frac{firm}{company}$  for themselves and their  
 successors hereby covenant with the Governor and his successors that so long as the  
 Governor, shall allow such payment aforesaid to be mace without requiring the  
 production of the certificates herein before referred to subject nevertheless has

hereinafter provided the  $\frac{\text{firm}}{\text{company}}$  will within seven days from the time when they shall have received notice of the death of any customers for the receipt of or on whose behalf the  $\frac{\text{firm}}{\text{company}}$  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 officer and further that the  $\frac{\text{firm}}{\text{company}}$  will immediately after the expiration of the said period of seven days repay and refund to the Governor so much of any money which may have been received from such disbursing official as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the pay pension annuity allowance or other payment as the case may be to which such deceased customer was entitled up to the date of his decease.

*AND ALSO that if and whenever change in the constitution of the firm shall happen whether by death or retirement of any member thereof or 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 the same having happened with full particulars thereof including the full name or names of new member or members so introduced as aforesaid and in every case where any such introduction has taken place will as soon may be thereafter on being required by the Governor procure the new member or members introduced to enter into a fresh Bond in the same form as these present either alone or jointly with all the original or remaining member 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 AGREED and declared that either  $\frac{\text{firm}}{\text{company}}$  or the Governor 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  $\frac{\text{firm}}{\text{company}}$  under the covenants herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate or release the  $\frac{\text{firm}}{\text{company}}$  from their liability under the covenant herein contained in respect of any such payments as aforesaid made prior to the date PROVIDED ALWAYS and it is hereby further agreed and declared that in the case of pensions the  $\frac{\text{firm}}{\text{company}}$  will according to prescribed rules once in every year furnish to the Governor or the official or officials responsible for the payment of such pensions a certificate by one of the persons prescribed by the said rules of the life of each pensioner whose pension is paid to the 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 or any of the said officials whose duty it is to make such payments as aforesaid from requiring the production of certificates in proof of the life of any particular person or persons entitled to receive such payments

as aforesaid if the Governor or such official shall deem it necessary shall the  $\frac{\textit{firm}}{\textit{company}}$  arrangement made by these presents be deemed to be thereby terminated. In witness whereof the said parties 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*.

M.F.R.FORM No.8

FORM OF SECURITY BOND

[See **Financial Rule 115**]

Know all men by these presents that.....am/is held and firmly bound unto the Governor of the State of Meghalaya hereinafter referred to as "the Governor" in the sum of Rs.....to be paid to the ..... his successor or assigns or his or their certain attorney or attorneys for which payment well and truly to be made I bind myself my heirs, executors, administrators and representatives firmly by these present sealed with my seal slated this..... day of .....19..... and I do hereby for myself, heirs, executors, administrators and representatives covenant with the Governor, his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the Guwahati High Court other than the said High Court in its Original Civil Jurisdiction the same may at the instance of the Governor be removed into, tried and determined by the said High Court in its Extraordinary Original Civil Jurisdiction.

Instructions for filing in the blanks. Name, address and father's name of obligator

WHEREAS the above bounden.....has been appointed to and now holds and exercises the office of ..... and at his duties at present are follows.....

This will be modified if the Government securities are deposited

AND WHEREAS the said.....is further bound to keep true and faithful accounts of his dealings with all property and moneys which may come to his hands or possession or under his control such accounts to be in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as he may from time to time be called upon to do. And whereas the said.....has been called upon by the Governor in considerations of his said appointment to deliver to and deposit with and endorse over to the Governor Government securities to the extent of Rs..... and he is not in his position to do this at once it has been arranged he should monthly and every month pay to the Governor (by deduction from his pay if the Governor shall so think fit) The sum of Rs.....until he shall have paid the full sum of Rs.....and Government securities for Rs..... shall have been purchased, delivered or deposited with and endorsed over to the Governor, his successors or assigns for the purpose of in part securing and indemnifying the Governor the successors and assigns against all loss, injury or damage which he or they might or may in any way suffer by reason of the misconduct, neglect, default, oversight or otherwise of the said..... or any person or persons acting under him or for whom he may be held responsible and whereas the said.....has entered into the above bond in the penal sum of Rs. .... conditioned for the due performance by

him of the duties of the said office and any of other office to whom he may be appointed at any time and of the duties appertaining thereto respectively or which may be required of him and for the indemnity of the Governor against loss, injury or damaged as aforesaid. Now, the condition of the above written bond is such that if the said.....has whilst he has held the said office of ..... as aforesaid always duly performed and fulfilled the duties of the said office and if he shall whilst he shall hold the said office or any other office to which he may be appointed or in which he may act always duly perform and fulfil and every the duties thereof and further shall and will monthly and every month pay to the Governor, his successors and assigns by deduction from his pay or [otherwise the sum of Rs.....until he shall have paid the full sum of Rs..... and the Government securities for Rs..... shall have been purchased, delivered or deposited with or endorsed over to the Governor, his successors and assigns in manner aforesaid and shall also indemnify and save harmless, the Governor, his successors and assigns and all and every the Government or person or persons concerned of and from all and every loss, injury and damage which has been or shall or may at any time or times hereafter during the service or employment of the said..... in such office as aforesaid in any other office be sustained or suffered by the Governor, his successors or assigns or any Corporation or person or persons concerned, by or by reason of the act, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said .....of any person or persons acting under him or for whom he maybe held responsible than the obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue provide always and it is hereby declared and agreed that the said sum of Rs.....to be gradually deposited as aforesaid or the Government Promissory Notes for Rs.....to be so purchased or retained and delivered as aforesaid respectively or such other Government security or securities to the same as the Governor may consent from time to time to accept and receive in lieu or in exchange for the same and the interest thereof respectively shall be and remain with the Governor as such security to the Governor, as aforesaid with full power to the Governor, his successors,, assigns as occasions shall require to appropriate the said money or to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the Governor of otherwise as aforesaid but the nevertheless the interest of the said Government securities may in meantime be paid over as the same shall be realised, if the Governor, shall think fit to the said..... And it is hereby agreed that on the final termination of the service of the said.....the sum of Rs.....or the said Government Promissory Notes for Rs.....as the case may be or any notes that may be substituted thereof and this bond shall remain with the Governor for calendar months as security against any loss that may have been incurred owing to the act, neglect or default of the said.....of any other person or persons as aforesaid and which may not have been discovered until after the termination of his service and his liability hereunder shall continue until the expiry of the term of .....calendar months.

**Form of Security Bond for Government employees who are allowed to give security in landed property**

Instructions to fill in blanks  
(Name, address and father's  
name of obligor)

KNOW ALL MEN by these presents that .....of.....son of.....am/is held and firmly bound unto the Governor of the State of Meghalaya in the district of .....herein referred to as the Governor in the sum or Rs.....to be paid to the Governor, his successors, or assigns or his or their certain attorney or attorneys for which payment well and truly to be made I bind myself by these present sealed with my seal, dated this.....day of .....19.....and I do hereby for my heirs, executors, administrators and representatives covenant with the Governor, his successors and assigns that if his any suit shall be brought touching the subject matter of his obligation or the condition hereunder written in any Court subject to the Guwahati High Court other than the said High Court in its Ordinary Original Civil Jurisdiction, the same may at any instance of the Governor, his successors or assigns be removed into tried and determined by the said High Court in its Extraordinary Original Civil Jurisdiction.

WHEREAS, the above bounden.....has been appointed to and now holds and exercise the office of .....at..... and his duties at present are as follows and whereas the said.....is further bound to keep true and faithful accounts of his dealings with all property and moneys which may come to his hands or possessions or under his control such account to be in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns and such accounts and other documents as he may from time to time be called upon to do and whereas it was one of the conditions of the employment of the said..... a such.....as aforesaid that he the said.....should for the purpose of in part security and indemnifying the Governor, his successors and assigns against all loss, injury and damage which he or they might or may in any way suffer by reason of the misconduct, neglect default, oversight or otherwise of the said.....or any person or persons acting under him or for whom he may be held responsible execute a formal mortgage of the hereditaments and premises in the schedule hereto shortly described to secure the payment by him to the Governor of the sum of Rs.....

AND, WHEREAS, HE the said.....has accordingly by formal mortgage of even date herewith granted, conveyed and assigned unto the Governor, the hereditaments and the premises in the schedule hereto shortly described to secure the payment to the Governor subject to the conditions in such INDUNTURE CONTAINED of the said sum of Rs.....

AND WHEREAS, the said.....has entered into the above bond in the penal sum of Rs.....condition for the due performance by him of the duties of the said office and of any other office to which he may be appointed at any time and of the duties appertaining thereto respectively or which

may be required of him and for the indemnity of he Governor against loss, injury and damage as aforesaid now the condition of the above written bond is such that if the said.....has whilst he has held the said office of ..... as aforesaid always duly performed and fulfilled the duties of the said office and if he shall whilst he shall held the office or any other office to which he may from time to time be appointed or in which he may act always duly perform and fulfil all and every the duties thereof and shall also indemnify and save harmless the Governor, his successors and assigns and all and every the Government person or persons concerned of and from all and every loss, injury and damage which has been or shall or may at any time thereafter during the service or employment of the said.....in such office as aforesaid or in any other office be sustained or suffered by the Governor, his successors reason of the act, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said ..... or of any person or persons acting under him or for whom he may be held responsible then this obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

Signed, etc.

The Schedule above referred to –

THIS INDENTURE made the .....day of.....19..... between ..... of ....., son of ..... of one part and the Governor of the State of Meghalaya of .....in the District of.....hereinafter called the mortgagee of the other part.

WHEREAS the said.....on the .....day of ..... entered into a bond with the mortgagee in the sum Rs.....to secure the due performance by the said.....of his duties as..... at.....and of the duties of any other office to which he may be appointed any time.

AND, WHEREAS it was of the conditions of the employment of the said..... as such..... as aforesaid that he the said ..... should execute a formal mortgage of the hereditaments and premises in the schedule hereto described to secure the payment tot he mortgage of the sum of Rs.....

NOW, THIS INDENTURE witnesseth that in pursuance of an the effectuating

\* A mortgage without possession of the title deeds is practicably worthless, hence in every case, the officer taking the security should be careful to obtain from the principal executing the mortgage all his title deed.

the said condition and in consideration of the premises he the said.....doth hereby grant, convey and assign unto the mortgagee all that and those the lands, hereditaments and premises in the said Schedule hereto described together with their respective appurtenances and all the estate, any right, title and interest whatsoever of the said.....into out or upon the same premises or any part thereof and all deeds 'pattas' evidences and writings or other

monuments of title whatsoever relating to the said hereditaments and premises or any part thereof and now in the custody, power or control of said.....

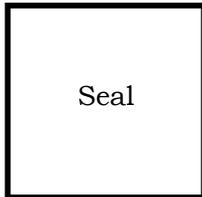
TO HAVE and to hold to the said lands and hereditaments and all and singular other the premises hereinbefore expressed to be hereby assured with their appurtenances (all which hereditaments and premises are hereinafter referred to "as the said mortgaged premises") unto the mortgagee for ever freed and discharged from all claims and demands but subject nevertheless tot he proviso for redemption next hereinafter contained:

Provided always and it is hereby agreed and declared that, if the said..... his heirs, executors, administrators, representatives or assigns or some or one of them shall at all times carry out and perform all and every, conditions set forth in the said bond and on his part to be performed and observed than and at any time not earlier than six months after a final adjustment of accounts between the said.....or his representative on the one part and mortgagee or his representative or his or their successors in office on the other part, the mortgagee shall upon the request and at the costs and charges in all things of the said..... or his representative as reconvey said the mortgaged premises upto the said.....his heirs, executors, administrators, representatives or assigns or as he or they shall direct; provided also and it is hereby further agreed and declared that it shall be lawful for the mortgagee at any time after the said.....shall have failed to carry out and perform any of the conditions set forth in the said bond without any further consent on his part to make sale and dispose of the mortgaged premises or any part thereof either by public auction or by private contract and either together or in parcels and in either subject or not subject to any special or other conditions or stipulations relative to title or evidence of title or otherwise as may appear expedient and with full powers to buy in the same or any part thereof at any auction and so rescind or vary the terms of any contract for sale and to re-sell without being answerable for any loss occasioned thereby and otherwise to act in relation to such sale or sales as may be deemed such assurances and things as to the mortgagee shall seem proper; provided nevertheless and it is hereby agreed and declared that upon any sale purporting to be made in pursuance of the aforesaid power in that behalf, the purchaser or purchasers shall not be bound to see or enquire whether any such failure as aforesaid has happened or as to the necessity or expediency or regularity of such sale and notwithstanding any irregularity or impropriety whatsoever in any such sale, the same shall as far as regards the safety and protection of the purchaser or purchasers and whether he or they shall have brought with notice thereof or not be within the aforesaid power of sale in that behalf and be valid and effectual accordingly and the remedy of the said..... his heirs, executors administrators, representatives or assigns in respect of any impropriety or irregularity whatsoever in any such sale shall be in damages only and it is also agreed and declared that upon any such sale as aforesaid the receipt of the mortgagee for the purchase money of the premises sold shall effectually discharge the purchaser or purchasers there from

and from being concerned to see to the application or being answerable for any loss or misapplication or non-application thereof and it is further agreed and declared that the mortgagee shall, by and out of the moneys which shall arise from any such sale as aforesaid in the first place reimburse himself or pay and discharge all the costs and expenses incurred in or about such sale or otherwise in respect of the said premises and in the next place apply such money's in or towards the payment or satisfaction of the said sum of Rs.....and then hold the surplus, if any in trust for the said.....1.....Provided also and it is hereby agreed and declared that the mortgagee shall not be answerable or accountable for any involuntary losses which may happen in or about the exercises of the aforesaid power and trusts in any of them; Provided also and it is hereby agreed and declared that all the rights and powers by the Indian Contract Act, 1872 and by the Transfer of Property Act, 1882 respectively conferred upon a mortgagee or pledged which are in any applicable to security of the nature of these presents and which do not in any way conflict with or restrict any of the powers herein and as hereby empowering the mortgagee, his successors in office or assigns to exercise the said rights and powers or any of them and the said.....doth hereby for himself, his heirs, executors, administrators and representatives covenant with the mortgagee, his successor in office and representatives covenant with the mortgagee, his successor in office and assigns as mentioned in Section 55 of the said Act IV of 1882 ad that the covenants mentioned in that section shall be considered as embodied, in and forming part of these presents. In WITNESS whereof the same parties to these presents have hereunto affixed their hands and seals the day and year before written.

Signed, sealed and delivered by the above name in the presence of

The above schedule above referred to .....



A mortgaged requires to be witness by two witnesses and to be registered. The witnesses must give their addresses and professions. The schedule must contain a description of the property sufficient to identify it.

**MEGHALAYA FINANCIAL RULE FORM No.9**

(See Financial Rule 115)

**Form of Security Bond (Fidelity Bond deposited as Security)**

KNOW ALL MEN BY these present that I, A, B.....of..... am held and firmly bound unto the Governor of Meghalaya his successors and assigns (hereinafter referred to as "Government") in the sum of Rs.....(Rupees....) to be paid to the Government for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by these presents. Signed and dated this.....day of .....19 .

2. WHEREAS the above bounden A.B.....was on the day .....of.....19.....appointed to and now holds the office of .....in the office of .....AND WHEREAS the said A.B.....by virtue of holding such office is bound to collect.....(here describe the nature of Cashier's/Store-keeper's/Sub—Store-keeper's/Subordinate duties).....and to keep and tender true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time, be prescribed by duly constituted and manner that may, from time to time, be prescribed by duty constituted authority, and also to prepare and submit such returns; accounts and other documents as may from time to time be required of him.

3. AND WHEREAS the said A. B.....has in pursuance of rule 113 of the Meghalaya Financial Rules, 1979 delivered to an deposited with.....a fidelity bond issued by.....Company for the sum of Rs.....(Rupees.....) as security for the due and faithful performance by the said A. B.....of duties of his said office and of any other office requiring security to which may be appointed at any time and of other duties which may be required of him while holding any such office as aforesaid and for the purpose of securing and indemnifying the Government against all loss, injury, damage, costs or expenses which the Government against all loss, injury, damage, costs or expenses which the Government may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of omission of the said A. B.....or of any person or persons acting under him or for whom he may be responsible.

4. AND WHEREAS the said A. B.....has entered into the above bond in the sum of .....conditioned for the due performance by him the said A.B.....of the duties of the said office and of other duties appertaining thereto or which may lawfully be required of him and to indemnify the Government against loss from or by reason of the acts or defaults of the said A. B.....and of all and every person and persons aforesaid.

5. NOW AND CONDITION of the above written bond is such that if the said A.B.....has whilst he has held the said office of..... as aforesaid

always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office requiring security to which he may be appointed, or in which he may act, always duly performed and fulfil all and very duties thereof respectively and other duties which may from time to time be required of him while holding any such office as aforesaid), and shall duly pay into the Government Treasury at..... all such money and securities for money as are payable or deliverable to Government and shall come into his possession or control by reason of the said office and shall duly account for and delivery up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B.....his heirs, executors, administrators or legal representatives shall pay or cause to be paid unto the Government the amount of any loss and/or defalcation in the accounts of said.....within 24 hours after the amount of such loss and/or defalcation shall have been demanded from the said A.B.....by the .....such demand to be in writing and left at the office or last known place of residence of the A.B.....and shall also at all time indemnify and save, and keep harmless the Government from all and every loss, injury, damage, actions, suits, proceedings, costs charges and expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A.B.....in such office as aforesaid, or any such offices aforesaid, be sustained, incurred suffered, brought, sued or commenced or paid by the Government by reason of any act,, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission, or insolvency of the said A.B.....or of any person or persons acting under him or for whom he may be responsible, then the above written bond shall be void and of no effect, otherwise the same shall be and remain in full force.

6. PROVIDED ALWAYS and it is hereby declared and agreed by and between the parties hereto that the said fidelity bond No.....delivered and deposited as aforesaid shall be and remain at the disposal of the said officer for the time being or the Government as and for part and additional security over and above the above written bond to Government, for the indemnity and other purpose aforesaid with full power to the Government or an officer duly authorised in that behalf to obtain and receive payment of the sum or sums of money recoverable or to be received upon or by virtue of the said fidelity bond or a sufficient portion thereof and all benefits and advantages thereof and to apply the same in and towards the indemnity as aforesaid of the Government.

7. AND it is hereby further agreed and declared by and between the parties hereto that the said A.B.....shall keep the said fidelity bond issued by the said company in full force by payment of the premia as and when they fall due and by other wise conforming to the rules of the said company relating thereto.

8. PROVIDED ALWAYS that the cancellation or lapse as any time of he said fidelity bond shall not be deemed to affect or prejudice the right of the Government to take proceedings upon or under this said bond against the said.....in case any breach of the condition of this bond shall be discovered after the

cancellation or lapse of the said fidelity bond but the responsibility of the A.B.....shall at all times continue and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

9. PROVIDED FURTHER that nothing herein contained nor in the fidelity bond so deposited shall be deemed to limit the liability of the said A.B..... in respect of matters aforesaid to the forfeiture of the said sum of Rupees.....or any part or parts thereof and that if the said sum be found insufficient to indemnify the Government in full for any loss or damage sustained by them in respect of matters aforesaid or any of them the said A.B.....shall pay to Government on demand such further sum as shall be deemed by.....to be necessary in addition to the said fidelity bond of Rs.....to cover such loss or damage as aforesaid and that the Government shall be entitled to recover such further sum payable as aforesaid in any manner open to them.

Signature

1. Signed and delivered by the above named A.B..... in the presence of .....

2. Signed for and on behalf of the Governor of Meghalaya by..... the.....being the person directed or authorised by him in that behalf in the presence of.....

STATEMENT OF PROPOSITION OF REVISION OF ESTABLISHMENT

[See Financial Rule 160]

Nature of charges												Proposition						
Present scale						Proposed scale						Permanent		Temporary				
Number	Designation	Pay			Average cost	Number	Designation	Pay			Average cost	Increase per month	Decrease per month	Increase per month		Decrease per month		Orders of sanctioning authority
		Minimum	Increment	Maximum				Minimum	Increment	Maximum		Average cost	Amount	Amount	Period	Amount	Period	
		+	+	+				+	+	+	+	+			+		+	

+Money column

Signature \_\_\_\_\_

Designation \_\_\_\_\_

F.R. Form No.11

Simpler Form

STATEMENT OF PROPOSITION FOR REVISION OF ESTABLISHMENT

[See Financial Rule 163 (a), Note]

1	2		3		4	5	6
Class or grade and designation of officers affected	Number of each class		Rate of Pay		Actual present cost of establishment affected	Approximate extra cost involved by these proposals	Remarks
	Present (a)	Proposed (a)	Present (a)	Proposed (b)			

In the case of district or divisional establishments the cost of the whole establishment or establishments affected should be given in lump without details, in the case of establishments, the scale of which is fixed for the State as a whole the cost of the whole State scale should be entered. Where a new class is added to an existing establishment the whole of the existing cost of that establishment should be given.

Certified that I have examine the figures in column 2(a), 3(a), and 4 and have checked the extra cost shown in column 5 with the proposed alterations and additions entered in columns 2 (b) and 3 (b) and find it to be correct.

Dated.....

Accountant General.....

M.F.R. Form No. 12  
(See Financial Rule 164)

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**SERVICE BOOK**  
OF

Shri/Smti/Kumari.....

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## **Instructions for maintenance of service book**

### **Part I**

1. Entries in this part will be made at the time of first appointment of the Government servant and attested by the head of office or any other officer duly authorized in this behalf. Additions and alterations in this part will also be similarly attested.
2. Signature or left hand thumb impression of the Government servant concerned will be obtained in the presence of the head of office or authorized officer.

### **Part II**

3. The first seven certificates will be recorded at the time of initial appointment of the government servant and the remaining three at the appropriate stages, in particular before certifying item 4 regarding the oath of secrecy, the head of office will ensure that a copy each of official Secrets Act and State Services (Conduct) Rules are made available to Government servant concerned for form by noting their contents.
4. The blank space in this part may be utilized for recording other certificates like those concerning exercise of options in service matters and passing of departmental and language tests, if and when necessary.
5. The declarations, nominations and related notices like change in nominated for GPF, DCR Gratuity and Family Pension testimonials and other documents referred to or relied upon in this part will be placed in a folder titled "Volume II of a service book of....." to be kept by the head of office in safe custody.

### **Part III-A**

6. This part will be posted only where no service book is available in respect of the past service which has to be admitted on the basis, say, of collateral evidence.
- 6A. Entries made in this column should attested by the head of office or any other officer duly authorized in this behalf.
- 6B. The purpose for which the previous service has been accepted as 'qualifying' should be specified, e.g., Leave, Pay, Pension, etc.

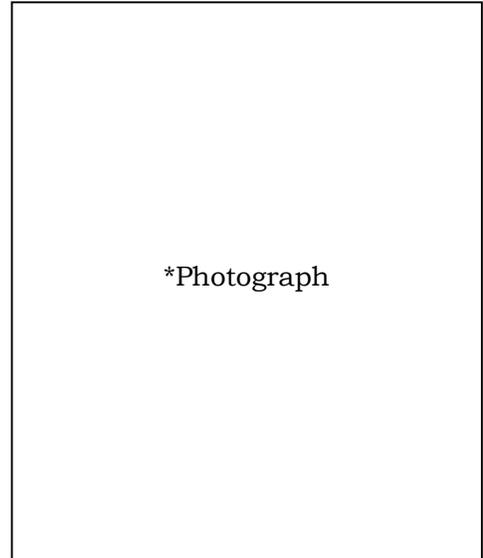
### **Part III-B**

7. Column 1, 3 and 4 will posted after receipt of intimation from the foreign employer about the Government servant having reported to him for duty.
8. Column 2 will be filled after the reversion of the Government servant from the foreign service.

[See on cover page ]

**I. BIO-DATA**

1. Name in full (in block letters) ...  
Shri/Shrimati/Kumari ... ..
2.  $\frac{\text{Father's}}{\text{Mother's}}$  name (in block letters) ...
3.  $\frac{\text{Father's}}{\text{Mother's}}$  name (in block letters) ...
4. Nationality (if not a citizen of India number and date of eligibility certificate).
5. Whether a member of Scheduled Caste/Tribe. ... ..
6. Date of birth by Christian Era and wherever possible also in the Saka Era (both in words and figures).
7. Educational qualification:
  - (a) at the time of first appointment ...
  - (b) Subsequently acquired ...
8. Professional and technical qualifications not covered by 7 ... ..
9. Exact height by measurement (without shoes) ... ..
10. Personal mark of identification ...
11. Permanent Home address ...
12. Signature or left hand thumb impression of the Government servant (with date). ... ..
13. Signature and designation of attesting officer (with date). ... ..




---

\*To be attested by the Head of office before pasting.

Note:- Photographs, should be renewed after 10 years of service of Government servant

## II – CERTIFICATE AND ATTESTATION

No.	Subject	Certificate	Signature and designation of the certifying officer
1	2	3	4
1	Medical examination	The employee was medically examined by.....on.....and found fit. The medical certificate has been kept in safe custody <i>vide</i> S. No.....of Volume II of the Service Book.	
2	Character & antecedent	His/Her character and antecedent have been verified and the verification report kept in safe custody <i>vide</i> S.No.....of Volume II of the Service Bank.	
3	Allegiance to the Constitution	He/She has taken the oath of allegiance/affirmation to the Constitution <i>vide</i> S.No.....of Volume II of Service Book.	
4	Oath of Secrecy	He/She has read the official Secrets Act and Meghalaya Civil Service (Conduct) Rules and has also taken the oath of secrecy <i>vide</i> S.No..... of Volume II of Service Book.	
5	Marital status	He/She has furnished the declaration regarding his/her not having contracted bigamous married. The relevant declaration has been filed at S.No.....of Volume II of the Service Book.	
6	Declaration home town	He/She has furnished the declaration of home town which has been accepted and filed at S.No.....of Volume II of the Service Book.	
7	Verification of entries in Part I	The correctness of the entries against S.Nos.5-8 of Part I- 'Bio-data' has been verified from original certificate considered as valid documentary evidence for the respective purposes. Attested copies of this certificate have been filed at S.No.....of Volume II of the Service Book.	

## II – CERTIFICATE AND ATTESTATION -contd

No.	Subject	Certificate	Signature and designation of the certifying officer
1	2	3	4
8	* (a) G.P.F. No. (b) Nomination for G.P.F.	He/She has filed nomination for G.P.F. and the following related notices which have been forwarded to the accounts officer on dates shown against them, have been filed in Volume II of the Service Book. 1. 2. 3.	
9	Family particular	He/She has furnished details of the family members which have been filed at S.No..... of Volume II of the Service Book.	
10	D.C.R. gratuity and Family pension	He/She filed nomination for D.C.R. gratuity and family pensions and the following related notices which have been filed in Volume II of the Service Book, <i>vide</i> S.Nos. shown against them. 1. 2. 3.	

\* When G.P.F. number allotted to an official changes, the changed number will be entered here, along with the authority for the change.













9. Entry in column 4 will be brief, *i.e.* foreign employer' or 'Government servant' as may be appropriate.

#### **Part IV**

10. Entries in this part will be made at the time of initial appointment and thereafter, on the occurrence of events involving a change in the post, office, station, scale of pay, or nature of appointment, Such events will include appointment, promotion, reversion, deputation, transfer (including transfer on foreign service), increment, leave and suspension.
11. Entries regarding confirmation, and suspension and other forms of interruption in service will be made in red ink.
12. Column 3 in respect of second and subsequent entries need be filled only if there is a change in the post, scale of pay, office or station.
13. Column 4 in respect of second and subsequent entries need be filled only if there is a change in the post, scale of pay, office or station.
14. Columns 5 and 6 will show different components of pay separately, thus "[ (240+50 S.P.) + 80 (P.P.) ]."
15. Column 7 concerning an entry will be posted at the time of making the next entry. In the case of leave, this column will also indicate nature of leave.
16. Before putting his signatures in column 8 the attesting officer will ensure that there is no unexplained gap between the date shown in column 2 of the entry he is attesting and column 3 of the preceding entry.
17. At the beginning of the year or at the time of transfer of service documents to another office/ if this event occurs earlier, entries in column 2.7 will be verified, with reference to relevant records in terms of MFR/164. While putting his signature in column 9, the verifying officer will indicate the S. Nos., of the entries he has verified and the records from which verified. He will also ensure that there is no gap between the S. No. of the first entry verified by him in the instant case and that of the last entry certified as having been verified on the last occasion.
18. If for unavoidable reasons, it is not possible to show the service book to the \*employee and to obtain his signature in column 10, an abstract in the \*prescribed form from Appendix will be communicated to him for acknowledgement and return. On receipt back, such acknowledgements will be kept in column II of the service book.
19. Events like stoppage of increment, enforcement of efficiency bar, which do not affect entries in column 1-5, will be briefly noted in column II.

#### **Part V**

20. The revised form of Service Book shall be used only for the new entrants in Government Service and in the case of existing Government servant, revised form shall be used till the existing stock of Service Book in the old form is exhausted.

The revised form shall also be used in the Police and also in other similar Departments in the Appendix – II attached to the Service Book.

---

\*Appendix



(For use in Police and other similar Departments)

(RECORD OF POSTINGS)

District and Post	Date		No. and date of the District Order	Remarks
	From	To		

## F.R. Form No. 13

[[See Financial Rule 164 (6)]]

## SERVICE ROLL

1. Name (in full)\_\_\_\_\_
2. Father's name (in full)\_\_\_\_\_  
     Mother's\_\_\_\_\_
3. Race, sex and caste\_\_\_\_\_
4. Residence (village with district, thana, mouza or pargana) \_\_\_\_\_
5. Date of birth (by Christian era)\_\_\_\_\_
6. Height\_\_\_\_\_
7. Marks of identification\_\_\_\_\_
8. Thumb-impression (of ball of left thumb)\_\_\_\_\_
9. Signature, if literate, otherwise mark or seal\_\_\_\_\_
10. Name and designation of officer by whom and the date on which the above particulars were furnished\_\_\_\_\_

Date\_\_\_\_\_

The\_\_\_\_\_19 .

*Signature and designation of  
 officer making the appointment  
 (to be added only after personal  
 verification of items 6, 7 and 8).*

---

Remarks as to conduct with details of any suspensions, degradations or other punishment affecting service, Each remark must be attested by the fresh, signature of the officer, making it and dated (with the day, month and year):-



[See Financial Rule 164(6)]

S E R V I C E   R O L L

1. Name (in full).....

2. Father's name (in full).....

Mother's

3. Residence (Village with district, thana, mouza, or parganas).....

Date.....

Signature and designation of  
Officer making the appointment.

The..... 19 .

---

Remarks as to conduct with details of any suspension or other punishment affecting service. Each remark must be attested by the fresh signature of the Officer making it and date (with the day, month and year):-

Details of Service		Leave			
Name of contingency menial	Pay	Nature of leave	From (date)	To (date)	Initials of Head of Office

(See Financial Rule 165)

**Acquittance Roll**

for the month of \_\_\_\_\_ 19 .

**Inner Sheet of Pay Bill Establishment**

Serial No of post	Section of establishment Name post , Scale of pay and name of incumbent.	Substantive pay (Personal Pay or special pay, if any, should also be shown in this columns as a separate entry below substantive pay)	Leave Salary	Officiating pay	Compensatory	Total	For use in audit Office	General Provident Fund	Postal Premia and other Fund deductions (specify) Fund and miscellaneous recoveries Fines, Advances, etc.	Not after deducting Fund Subscription, etc.	Income Tax.	House Rent.	Net amount payable.	Remarks Acquittance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

[Financial Rules 204,209 (Note) and 210]  
F.R. Form No.15

F.R. Form No.15

F.R. Form No.15  
INVOICE

INDENT FOR STORES  
Counterfoil

INDENT FOR STORES  
Indent

Indent No. \_\_\_\_\_

Indent No. \_\_\_\_\_

On \_\_\_\_\_

On \_\_\_\_\_

Date \_\_\_\_\_

Dated \_\_\_\_\_

Description	No. or quantity	Head of Account etc.	Name of work (with name of contractor from whom value is recoverable)

Description	No. or quantity	Head of Account etc.	Name of work (with name of contractor from whom value is recoverable)

These materials should be <sup>delivered</sup>/<sub>despatched</sub> to \_\_\_\_\_

by \_\_\_\_\_

*Indenting Officer*

*(Divisional or Sub-divisional Officers)*

Certificate of Supply

This indent has (not) been complied with in full \_\_\_\_\_

\_\_\_\_\_  
(The alterations, which I have attested, have accordingly been made by me.)

<sup>delivered</sup>/<sub>despatched</sub> to \_\_\_\_\_ on \_\_\_\_\_ by \_\_\_\_\_

<sup>delivered</sup>/<sub>despatched</sub>

Supplying Officer

Invoice of Stores supplied \_\_\_\_\_

To \_\_\_\_\_

By \_\_\_\_\_

On indent No. \_\_\_\_\_ Dated \_\_\_\_\_

Issued by the \_\_\_\_\_

Description	No. or quantity	Head of Account etc.	Name of work (with name of contractor from whom value is recoverable)

These materials should be <sup>delivered</sup>/<sub>despatched</sub> to \_\_\_\_\_

by \_\_\_\_\_

Indenting Officer

Divisional or Sub-divisional Officer

\_\_\_\_\_  
*Supplying Officer*

Dated \_\_\_\_\_ 19 .

Received.

\_\_\_\_\_  
*Receiving Officer*

dated.....19 .

F.R. Form No.15A.

## SURVEY REPORT OF STORES

(See Financial Rule 203)

Report of the Survey of Stores, which have become unserviceable

Number of quantity	Description of articles	Value on the Book				Date of receipt	Remark by the Officer-in-charge explaining the cause of the articles becoming unserviceable	Remarks or orders of the Divisional Officer	Orders of the Chief Engineer
		Rate		Amount					
		Rs.	P.	Rs.	P.				
							In-charge		

No. \_\_\_\_\_, dated the \_\_\_\_\_ 19 .

No. \_\_\_\_\_, dated the \_\_\_\_\_ 19 .

Submitted to the Chief Engineer,  
Meghalaya, for orders.

Returned to the Divisional Officer for  
necessary action as per orders noted  
above.

\_\_\_\_\_  
**Divisional Officer**

\_\_\_\_\_  
**Chief Engineer, Meghalaya.**

F.R. Form No. 16

(See Financial Rule 222)

Division\_\_\_\_\_

Class of Division\_\_\_\_\_

Year ending\_\_\_\_\_

# S T O C K   R E G I S T E R

No. \_\_\_\_\_, dated the \_\_\_\_\_ 19 .

Forwarded to the Accountant General, Meghalaya.

\_\_\_\_\_  
*Divisional Officer*

**REGISTER OF STOCK**

**The Register**

YEARLY  
Part I -

\_\_\_\_\_ Division  
\_\_\_\_\_ Sub-Division  
\_\_\_\_\_ Period

Class	Item No.	Name of Article	Balance brought over	Receipts												Total receipts and balances	Issues												Closing balance carried forward	Value at current issue		Value at future issue rates		Market Rates	Remarks	
																														Rates	Amount	Rates	Amount			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37

**PART – II – DIVISION**

General Abstract					*Abstract of Sub-divisional figures																								
Sub-head	Book Value		Value of current rates		Subdivision	Book-value		Value at current issue rates		Book value		Value at current issue rates		Book-value		Value at current issue rates		Book-value		Value at current issue rates		Book-value		Value at current issue rates					
	Rs.	P.	Rs.	P.		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.				
Small stores					Total for the Division	Small stores				Building materials				Timber				Metals				Fuel				Printer's Stores			
Buildings materials						Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.				
Timber																													
Metals																													
Fuel						*				*				*				*				*							
Painters stores						*				*				*				*				*							
House fittings						House fittings				Miscellaneous				Manufacture				Land ,Kilns, etc.				Storage							
Miscellaneous																													
Manufacture																													
Land, Kilns,etc.																													
Storage																													
Total value of stock in the Division					Totals for the Division	*				*				*				*				*							

N. B.- Book-value” should be posted from column 31 of Part I, and the column value at current issue rates “from column 33 of the same part. This total should agree with the balance as Per Suspense Register (Stock).

**Divisional Accountants.**

F.R. Form No.16

**Part III- The Review**

## REPORT BY DIVISIONAL ACCOUNTANT

To

THE DIVISIONAL OFFICER

Sir,

1. The future issue for all articles have been worked out by me personally, under your general instructions and in accordance with the prescribed rules. These rates do not exceed, in any case, the market rates as filled in the Register under yours orders by (Rank) on                      Explanations have also been recorded in the "Remarks" columns against items of important differences between the future issue rates and (1) the current issue rates or two market rates.

2. The following table shows the surpluses and deficits which are brought out by the revision of rates and should now be adjusted in the accounts in order to effect an agreement between the revised values and the present book values of the stores under each sub-head:-

Sub-head	A. Sub-division		B. Sub-division		C. Sub-division		D. Sub-division	
	Surplus	Deficit	Surplus	Deficit	Surplus	Deficit	Surplus	Deficit
Small Stores                      ...								
Building materials                      ...								
Timber                      ...                      ...								
Metals                      ...                      ...								
Fuel                      ...                      ...								
Painters' stores                      ...								
House fitting                      ...								
Miscellaneous                      ...								
Manufacture                      ...								
Land, Kilns, etc.                      ...								
Storages*                      ...                      ...								

Storage notes explaining how these differences have resulted have been recorded in Part I, against the individual items.

\* The surplus or deficit against this sub-head will be adjusted only at the close of the year.

3. The certificates recorded by Sub-divisional Officers on their Balance Return for the year show that, with the exceptions noted below, stock of the articles shown in this return has been taken during the year ending by the persons named below:-

Stock of	Sub-division, counted by
” of	” ” by
” of	” ” by

4. Quantities seem to be excessive in the following cases:-

5. (Other points to be brought to the notice of the Divisional Officer).

Divisional Accountant.

Dated.....19 .

**Orders of the Divisional Officer**

1. The future issue rates are approved. All orders in accounting marked “A” within should be rectified in the next accounts. Subject to this condition the  $\frac{\text{net surplus}}{\text{net deficit}}$  should be credited to the revenue head concerned or treated as receipts on Capital Account charged off on receipt of sanction of which should be applied for.

2. I have reviewed the stock rates and consider that the following revisions should be made for reasons stated or that no revisions are necessary.

3. Remarks and orders regarding stock-taking and other points-

Divisional Officer

Dated.....19 .



**F.R. Form No.17**

**HEAD OF  
SERVICE** }

(See Financial Rule 230)

**FOREST DEPARTMENT, MEGHALAYA**

**DIVISION** { **VOUCHER NO.**  
**OF**

Daily labour on making bridle-path in.....Block.....Range, from .....19 .

Particulars of work	Progress			Description of labour and materials	No.	Rate		Amount		Signature of Remarks	
	Previous	Now exhibited	Total			At	Per	Per item	Per work		
1	2	3	4	5	6	7	8	9	10	11	
Excavating path from..... to..... Conservator's sanction No.....											Paid through .....
Total ...											

This amount of Rupees.....has been disbursed by me.

\_\_\_\_\_ Forest Ranger  
\_\_\_\_\_

Passed for Rupees.....only.

Deputy Conservator of Forests,  
Division

The .....19.

F.R. Form No. 19

[See Financial Rule 236]

**HEAD OF SERVICE** } FOREST DEPARTMENT, MEGHALAYA { **DIVISION**  
**VOUCHER NO.....OF**  
.....19 .

Particular	Amount	
1	2	
	Rs.	P.
Total ... ..		

Received the above amount of Rs..... } In part of adjustment of Outstanding advance against me Contractor.

(This amount of Rs.....has been disbursed by me).

\_\_\_\_\_  
 \_\_\_\_\_

The .....19 .

Passed for Rs.....

\_\_\_\_\_  
 Deputy Conservator of Forest,  
 Division.



F.R. Form No.20 –contd.

Description	No.	Names (grouped according to classes)	Father's name	Dated.....19 .											Rate	Amount	Dated initials and remarks of paying officer made at the time of payment			
				1	2	3	4	5	6	7	8	9	10	Total						
			Initials of persons marking the daily attendance.													Rs.	P.	Rs.	P.	
			Initials of Inspecting Officer													Total				

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

Signature

Dated.....19 .

Rank- .....

Grand Total of this muster roll ... ..

*Deduct* - Payment not made as per details transferred to register of arrears – Part II ... ..

Balance paid ... ..

*Add* – Arrears of previous roll now paid off, as per details of register of  
arrears – Part II, \_\_\_\_\_

Total amount paid (in words) Rupees.....only.

dated.....19 .

Signature

Rank –

F.R. Form No. 20 –contd.

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

The adoption of this method of recording arrears is left optional with Divisional Officer

Month and period to which the arrears relate	Serial number as per nominal muster roll	Names	Fathers' names	Amount due		Amount paid		Dated initials and remarks of Paying Officer	Serial number as per nominal muster roll	Names	Father's name	Amount due	
Arrears of previous muster rolls brought forward				Rs.	Pd.	Rs.	Pd.				Brought forward	Rs.	P.
										Arrears as per this matter rolls			
			Total	:						Total		...	
			Grand Total								Grand Total		...
			Carried over							Deduct- paid out of arrears of previous muster rolls.			
			Balance – Arrears carried to next nominal muster rills										

NOTE:- When wages are not claimed within three months, a report of this fact should be made to the Divisional Officer.

F.R. Form No. 20 –concl.d.

Part III - \*Details of the measurement of work done by the labour employed as per this nominal Muster Roll in cases to which the work is susceptible of measurement.

Description of work (Each distinct item of work, grouped by sanctioned sub-heads where necessary)	Quantity	Deduct as show on the last Muster Roll	†Balance

Measurement taken on.....19 .

Measurement Book No.....

Dated, the .....19 .

Rank

\* If the work is not susceptible of measurement a remark to this effect should be recorded.

†If desired, rates may be struck where possible and shown in red ink just below the quantity in this column.

**F.R. Form No. 21**

[See Financial Rule 297]

\_\_\_\_\_ Division.

\_\_\_\_\_ Sub-Division.

**MEASUREMENT BOOK**

No.

Name of officer \_\_\_\_\_

\_\_\_\_\_

Date of first entry \_\_\_\_\_

Date of last entry \_\_\_\_\_

1. The Measurement Book is the basis of all accounts of quantities whether of work done by piece-work or by contract of materials received which have to be counted or measured, and should be so kept up that the transactions may be readily traceable into the accounts by the entry of the number and date of bill in this book, when the bill has been prepared, and the entry of the number and page of the measurement book on the bill. The measurements effected should then be cancelled by two red parallel cross lines, being drawn across the page or pages.

2. All measurements are to be neatly taken down in this book had in no other. The description of this situation of work must be lucid, so as to admit of easy identification and check.

3. It should be clearly understood that measurements of works of materials supplied must not be recorded in Measurements Books without their having been actually measured at the site of the work. In any very rare instances when any measurement is not recorded at the site of the work, a note to this effect must be made in the Measurement Book immediately after the entries to which it relates.

4. The entries in the Measurement Book should, if possible, be made in ink, but when this is not possible and entries have to be made in pencil, the pencil entries should not be inked over but left untouched. The "contents or area" should however, be invariably inked in by the officer who has taken the measurements. Entries should be recorded continuously in the Measurement Book. No blank pages may be left and no page be torn out. Any pages left blank inadvertently must be cancelled by diagonal lines, the cancellation being attested. No entry should be erased or effaced so as to be illegible. No erasure or overwriting is allowed. If a mistake is made, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. Every such correction should bear dated initials of the person making it. A reliable record is the object to be aimed at as it may have to be produced as evidence in a Court of Law.

5. When any measurements are cancelled the cancellation must be supported by the dated initials of the officer ordering the cancellation or by a reference to his orders initialled by the officer who made the measurements. In either case the reason for cancellation should be recorded.

6. For large works, a separate measurement book may be specially set apart, or if found convenient, even two or more books may be set apart for different classes of works.

7. The Measurement Book must be looked upon as important records. They should be carefully checked by the Executive Engineer to see that they are properly kept up and measurements duly recorded and that they are properly kept up and measurements duly recorded and that they are complete records of each kind of work for which certificates have been granted. The eventual return of all books to the Divisional Office for record should be insisted upon. They must be carefully preserved for ten years after the date of completion of works, measurements of any part of which are record therein, *vide* paragraph 61 of the Meghalaya Public Works Department Code.

8. Each set of measurements should commence with entries stating:-

- (i) In the case of bills for work done:-
  - (a) Full name of work as given in estimate.
  - (b) Situation of work.
  - (c) Name of contractor.
  - (d) Number and date of his agreement.
  - (e) Dates (when possible) of the commencement and completion of the work.
  - (f) Date of measurements.
- (ii) In the case of bills for supply of materials:-
  - (a) Name of supplier.
  - (b) Number and date of his agreement or orders.
  - (c) Purpose of supply in one of the following forms applicable to the case:-

(1) "Stock", (2) "Purchases" for direct issue to (here enter full name of work as given in the estimate)..... (3) "Purchases" for (here enter full name of work as given in the estimate).....issue to contractor.....on.....and.....

(d) Date of measurement;  
and should end with the dated initials of the officer making the measurements.

9. If the measurements are taken in connection with a running contract account on which work has been previously measured.

(1) Reference to the last set of measurements should be recorded and (2) if the entire job or contract has been completed , the fact should be recorded prominently just above the signature of the officer making the measurements.

10. A suitable abstract should then be prepared which should collect in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

11. At the end of each running of final measurement the following memorandum should be added by means of an Indian rubber stamp:-

		Rs.
Total value of work done	... ..	.....
Deduct previous payment, <i>vide</i>	... ..	.....
Certificate No. of 19	... ..	.....
Payments now made, <i>vide</i> Certificate	... ..	.....
No. of 19 in cash	... ..	.....
By Cheque No. dated	... ..	.....
.....	.....	.....
Recoveries (stores or cash)	... ..	.....
Balance due	... ..	.....

12. For facility of reference an index has been provided for, which should be kept up.

F.R. Form No.21 *concl.*

## INDEX

(A) Full name of work as given in Estimate-

(B) Situation of work-

(C) Name of Contractor-

(D) No. and date of his agreement-

(E) Date (When possible) of the commencement and completion

(F) Date of measurement-

These lines should be repeated at the commencement of the measurement relating to each work.

Particulars	Details of actual measurements			Contents of Area
	No.		B. D.	

**F.R. FORM NO.22**

F.R. Form No.22.

FIRST AND FINAL BILL  
(See Financial Rule 309)

For contractors and Suppliers:- To be used when a single payment is made for a job or contract , i, e., only on its completion. A single form may be used for making payments to several contractors or suppliers, if they relate to the same work or to the same head of accounts in the case of supplies and are billed for at the same time.)

Name of work (in the case of bills for work done)\_\_\_\_\_

Date of written order to commons work.\_\_\_\_\_ Cash book Voucher No.....19 .

Date of actual completion of work\_\_\_\_\_

Name of contractor or supplier and reference to agreement	Item of work or supplier (grouped under "Sub-works" of estimate)	Reference to record measurements and date			Quantity	Rate	Unit	*Amount	Total amount payable to the contractor of supplier		Payee's dated signature in token of (1) acceptance of bill and (2) acknowledgement payment.	Dated Signature of witnesses ¶	Date certificate of disbursement	
									In figures	In words			Mode of payment-cash or cheque. (Number and date)	†Paid by me
		Book No.	Page No.	Date		Rs. P.		Rs. P.	Rs. P.					
		Total												

\*\*Signature

Dated.....19 .

Pay Rs.( )

Dated.....19 .

Sub-divisional Officer.....Rank

- Signature

Sub-divisional Officer.....Rank

\*In the case of payment sot suppliers a red ink entry should be made across the page above, the entries relating thereto, in one of the following forms applicable to the case.- (1) "Stock", (2) "Purchase- or stock." (3) "Purchase" for direct issue to work\_\_\_\_\_ (4) "Purchase for the work\_\_\_\_\_for issue "to contractor\_\_\_\_\_."

In the case of works the accounts of which are kept by sub-heads the amount relating to all items of work falling, under the same "Sub-head" should be totalled in red ink.¶ Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb impression; †The person actually making the payment should initial (and date) in this column against each payment.\*\* This signature is necessary only when the officer authorising payment is not the officer who prepares the bill.

F.R. Form No. 23

(Final Payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments)

**RUNNING ACCOUNT BILL A.**  
(See Financial Rule 309)

(For contractors.- This form provides for Advance payment as well as payments for measured works.)

Cash Book Voucher No.....19 .

Name of Contractor.....

Name of work.....

Serial No. of the Bill.....

No. and date of his previous Bill for this work.....19 .

Reference to Agreement-No.....

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

Date of actual completion of work.....

*I. – Account of work executed,*

Advance payment for work not yet measured			Items of work (grouped under "Sub-heads" and "Sub works" of estimate)	Unit	Rate	Quantity executed up to date as per measurement book		Payments on the basis of actual measurements		Remarks (with reason for delay in adjusting payments shown in column 1)		
Total as per previous bill	*Since previous bill	Total up to date						Up to date	†Since previous bill			
1	2	3	4	5	6		8		9	10		
Rs.	Rs.	Rs.			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
	(D)	(B)	<u>Total</u>   Total value work done to date (A) ... ..									
Figures (D) in words – Rupees..... .....			Deduct – Value of work shown on previous bill ... ..									
			Net value of work since previous bill (F) ... ..									
Figures (F) in words-Rupees..... .....			Figures (F) in words-Rupees..... .....									

\*Where there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by *minus* entry in column 2 equivalent to the amount shown in column 1, so that the "Total up-to-date" in column 3 may become 'Nil'.

†When there are two or more entries in column 9 relating to each sub-head of estimate they should in the case of works the accounts of which are kept by sub-heads be totalled and the total recorded in column 10 for posting the Works Abstract.

## II - CERTIFICATES AND SIGNATURES

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by Shri.....on.....19 , and are recorded at page.....of Measurement Book No.....

\*2. Certified that in addition to and quite apart from the quantities of work actually been done in connection with several items, and the value of such work is, in no case, less than the advance payments as per column 3 of Account I, made or proposed to be made, for the convenience of the contractor in anticipation of and subject to results of, detailed measurement, which will be made as soon as possible.

Dated signature of officer  
preparing the bill.

{ Rank

Dated signature of contractor.

†Dated signature of  
officer authorising  
payment

} Rank

---

\*This certificate must be signed by the Sub-divisional or Divisional Officer.

†This signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case two signatures are essential.

## III.MEMORANDUM OF PAYMENTS

1. Total value of work actually measured, as per Account I, Col.3 Entry (A).		Rs.	P.
2. Total "Up to date" advances payments for the work not yet measured, as per Account I, Col 3, Entry (B).			
3. Total (Items 1+2) ... ..			
4. <i>Deduct</i> -Amount withheld:-			
Figures for works abstract			
Rs	P.	(a) From previous bill as per last Running Account Bill.	Rs. P.
		(b)	
		(c) From this Bill ... ..	
		5. Balance , i.e., "Up to date" payments ...	
		(Items 3-4) ... (K)* ... ..	
		6. Total amount of payments already made as per Entry (K), of last Running Account Bill No. of 19, forwarded with accounts for 19 .	
		7. Payments now to be made, as detailed below:-	
		(a) { By recovery of amounts creatable to this work:-	
		Value of Deodar wood supplied in 2-19. Rs. P (a)	
		Total 4 (b) + 7 (a) ... (G)	
		(b) { By recovery of amounts creditable to other works or head of accounts- Rs. P. (b)	
		Value of stock supplied in for providing a storage and Crushing machine at	
		(c) By Cheque † ... ..	
Total 7 (b) + 7 (c) ... (H)			

\*This figure should be tested to see that, it agrees with the total of items 6 and 7.

† If the net amount to be paid is less than Rs.10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

Pay Rs. ‡

.....  
.....by cheque‡

(Dated initials of Disbursing  
Officer.)

---

Received Rs. \$  
.....  
.....as per above memorandum on  
account of this work.

(Account in vernacular).

Dated the .....19 .

(Full signature of contractor.)

|| Witness.....

---

Paid by me, *vide* cheque  
No.....

(Date initial of person actually making the payment.)

---

‡ Here specify the net amount payable, *vide* item 7 (c).

\$ The payee's acknowledgement should be for the gross amount paid as per item 7 (i.e., a + b + c).

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

IV. – REMARKS

Check of Measurement or state of the contractor's account

## F.R.FORM No. 24.

The form should be used for works executed in civil departments, *i.e.*, other than in the Forest and Public Works Departments. Final payments must invariably be made on forms printed yellow on paper which should not be used for intermediate payments)

(Rule 5 of the rules in appendix No.9)

## F.R.FORM No. 24 RUNNING ACCOUNT BILL

(For Contractors – This forms provides for (1) Advance payments and (2) payments for measured works).

Voucher No \_\_\_\_\_, dated \_\_\_\_\_

Name of contractor-

Name of work-

Serial No. of this Bill –

Number and date of his previous bill for this work –

Reference to Agreement

Date of written order to commence work –

Date of actual completion of work –I. ACCOUNT OF WORK EXECUTED

Advance payment for work roughly measured (90 percent of the value of work done)			Items of work (grouped under "Sub-heads," and "Sub-work" of estimates)	Unit	Rate	Quantity executed up to date as per measurement book.	Payments on the basis of actual measurement				Remarks*
Total as per previous bill	Since previous bill.	Total up to date					Up to date		Since Previous bill		
1	2	3	4	5	6	7	8		9	10	
Rs.	Rs.	Rs.					Rs.	P.	Rs.	P.	
			Total value of work done to date (A)								
	(D)	(B)†	Deduct – Value of work shown on previous bill.								
Figure D in words			Net value of work since Previous bill (E). Figure E in words.								

\* Whenever there is an entry in column 9 on the basis of actual measurement the whole of the amount previously paid without detailed measurement, should be adjusted by red ink entry in column 2 equivalent to the amount shown in column 1, so that the "total up to date" in column 3 may be come "Nil".

†The figure in this column would represent the total of advance payments for work roughly measured less ten percent held over.

## II. ACCOUNT OF "CASH" ADVANCES ALLOWED TO CONTRACTOR.

Reference to orders of the authority sanctioning the advance	Total as per previous bill	*Since previous bill	Total up to date	Remarks
1	2	3	4	5
	Rs.	Rs.	Rs.	
Total	...	...	...	(C)

\*The payments should appear in black ink and the recoveries in red ink. Each instalment of an advance (where more than one advance is granted) should be recovered finally within three months from date of payment of the advance either in cash or from the bills for work done. A copy of the orders sanctioning the advance should accompany the bill.

## III. CERTIFICATES AND SIGNATURES

1. The measurements on which are based the entries in column 4 to 9 of Account I, were made by \_\_\_\_\_ on \_\_\_\_\_ and are recorded at page \_\_\_\_\_.

2. Certified that in addition to apart from the quantities of work actually measured as shown in column 7 of Account I the value of other items of work done is in no case less than the advance payments as per Account I, proposed to be made to the contractor, in anticipation of and subject to the results of detailed measurements which will be made on completion of the work or when such measurements have been taken in accordance with the note under rule 6 of the Rules in Appendix No.9.

Dated Signature of officer preparing the bill

Dated Signature of contractor

} Signature.....  
 } Designation.....

## IV. MEMORANDUM OF PAYMENTS

1	Total value of work actually measured as per Account I, Column 3, Entry (A).	Rs.	P.
2	Total "Up to date" Advance payments for work not yet measured, as per Account I, Column 3, Entry (B).		
3	Total "Up to date" Cash advance as per Account II, Column 4 Entry (C).		
4	Total (Item 1,2,3) ... ..		
5	Deduct – amount withheld, if any* :-		
		Rs.	P.
	(a) From previous bill as per last Running Account Bill No. - of)		
	(b) From the bill ... ..		
6.	Balance, i.e., "Up to date" payments (Item 4-5) (K) + ... ..		
7.	Total amount of payments already made as per entry (K) of last Running Account Bill No. of _____ forwarded with the accounts for _____		
8.	Payments now to be made, as detailed: below :-		
	(a) By recovery for value of stores, etc., issued		
	(b) By recovery for value on any other account.‡		
	(c) In cash ... ..		

Pay Rs. \_\_\_\_\_

Received Rs. \_\_\_\_\_

Memorandum, on account of this work. \_\_\_\_\_

(Dated signature or Disbursing Officer.)

as per above

(Amount in vernacular)

Stamp

Dated the \_\_\_\_\_

¶ Witness \_\_\_\_\_ (Full Signature of Contractor.)

Paid by me \_\_\_\_\_ (Dated initials of person actually making the payment.)

\* This should be passed on the figures in columns 8 and 9 of Account I if according to the terms of the contract it is stipulated that a percentage of value of work done should be held over from the running account payments.

+ This figures should be tested to see that it agrees with the total of items 7 and 8.

‡ Here specify the purpose of which the deduction is made.

¶ Here specify the net amount payable – items *vide* 8 (c).

The payee's acknowledgement should be for the gross amount paid as per item, i.e., (a + b + c).

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

**F.R. Form No.25.****RUNNING ACCOUNT BILL. B**

(See Financial Rule 309)

(For Contractors – This form provides for (1) Advance payments, (2) Secured Advances and (3) payments for measured works.)

Cash Book Voucher No.....19 .

Name of Contractor-

Name of work -

Serial No. of the Bill -

No. and date of his previous Bill for this work -

Reference to Agreement -

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

Date of actual completion of work.....

## I. – Account of work executed

Advance payment for work roughly measured (90 percent of the value of work done)			Items of work (grouped under "Sub-heads, 'and 'Sub-work' of estimates)	Unit	Rate	Quantity executed up to date as per measurement book.	Payments on the basis of actual measurement		Remarks (with reasons for delay in adjusting payments shown in column I)
Total as per previous bill	*Since previous bill.	Total up to date					Up to date	Since+ Previous bill	
1	2	3	4	5	6	7	8	9	10
Rs.	Rs.	Rs.					Rs.	Rs. P.	
			Total	Total value of work done to date (A) ...					
	(D)	(B)	Deduct – Value of work shown on previous bill.						
Figure (D) in words-			Net value of work since Previous bill (E). Figure E in words.						

\* Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by a *minus* entry in column 2 equivalent to the amount shown in column i, so that the "total up to date" in column 3 may become "Nil".

+When there are two or more entries column 9 relating to each sub-head of estimate, they should in the case of works the account of which are kept by Sub-heads, be totalled and the total recorded in column 10 for posting the Works Abstract.

**II. Accounts of "Secured" advances allowed on the security of materials brought to site**

Quantity outstanding from previous bill.	Deduct – Quantity utilised in work measured since previous bill.	"Quantity outstanding (including quantity brought to site since previous bill."	Full rate assessed by the Divisional Officer.	Description of materials	Unit	Reduced rate at which advance is made.	**Up to date amount of advance.	Reference to Divisional Officer written orders authorising the advance.	Reasons for non-clearance of advance when outstanding more than three months.
1	2	3	4	5	6	7	8	9	10

Total amount outstanding as per this account      ...      ...      ...

*Deduct* – Amount outstanding as per entry (C) of previous bill      ...      ...

Net amount since previous bill (in words) *minus* Rupees

\* Entire relating to each description of materials should be posted thus in column 3 First enter the difference between the quantities in columns 1 and 2. Then show below the entry the quantities, if any, brought to site against which a further advances has been authorised, this entry being prefixed by the *plus* sign. Finally strike the total of the two entries, which will represent the total quantity outstanding.

\*\* Entire in column 8 show the money values of the total quantities outstanding as per column 3.

**III. Certificates and Signatures**

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by Shri.....Rank, on the ..... of Account I were made by Shri.....Rank, on the ..... 19.....and are recorder at page.....of Measurement Book No.....

‡2. Certified that in addition to an quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items and the value of such work (after deducting therefrom the proportionate amount of secured advance if any, ultimately recoverable on account of the quantities of materials used therein) in no case, less than the advance payments as per column 3 of Account I, made or proposed to be made, for the convenience of the contractor, in anticipation of, and subject to the results of, detailed measurement, which will be made as soon as possible.

\*Certified (1) that the *plus* quantities of materials shown in column 8 of Account . If above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security, (2) that these materials are of an imperishable nature and are all required by the contractor for use on the work in connection with items for which rates for finished work have been agreed upon and (3) that a formal agreement in F.R. Form No. 29, signed and executed by the contractor (*vide* rule 320 of the Financial Rules) is recorded in the Divisional Office.

Dated Signature of Officer preparing the bill	}	(Rank)
†Dated Signature of Officer authorising payment.		(Rank)
Dated signature of Contrac- tor.		(Rank)

‡This certificate must be signed by the Sub-divisional or Divisional Officer.

\* This certificate must be signed by the Sub-divisional or Divisional Officer.

†This signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case the two signatures are essential.

IV. – MEMORANDUM OF PAYMENTS

<p>1. Total value of work actually measured, as per Account I, Col. 8, Entry (A).</p> <p>2. Total “Up to date” Advance payments, for work not yet measured as per Account</p> <p>3. Total “Up to date” Secured advance on security of materials, as per Account II, Col,8, Entry (C)</p> <p>4. Total (Items 1 + 2 + 3)     ...     ...     ...     ...     ...     ...</p> <p>5. <i>Deduct</i> –Amount withheld –</p>	<p>Rs.     P.</p>																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;"> <p>Figures for works abstract</p> </td> <td style="width: 50%; vertical-align: top;"> <p>(a) From previous bill as per last Running Account Bill.</p> <p>(b) From the bill     ...     ...</p> </td> <td style="width: 25%; text-align: center; vertical-align: middle;"> <table border="1" style="width: 100%; height: 40px;"> <tr> <td style="width: 50%; text-align: center;">Rs.</td> <td style="width: 50%; text-align: center;">P.</td> </tr> </table> </td> </tr> <tr> <td colspan="3" style="vertical-align: top;"> <p>6. Balance, i.e., “Up to date” payments (Items 4-5) ...     ...     (K)     ‡</p> <p>7. Total amount of payments already made as per entry (K) of last Running Account Bill Bo. V of .....19 , forwarded with accounts for .....19 .</p> <p>8. Payments now to be made, as detailed below:-</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 10%; text-align: center;">Rs.</td> <td style="width: 10%; text-align: center;">P.</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="border-left: 1px solid black; border-right: 1px solid black; padding-left: 5px;">                 (b) {                  By recovery amounts creditable to this work:-                  _____                  _____             </td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> <td style="border-left: 1px solid black; border-right: 1px solid black; text-align: center;">}</td> <td style="border-left: 1px solid black; border-right: 1px solid black; text-align: center;">(a)</td> </tr> </table> </td> </tr> <tr> <td colspan="3" style="border-top: 1px solid black; text-align: center;">                 Total 5 (b) + 8 (a) .... (G)             </td> </tr> </table>	<p>Figures for works abstract</p>	<p>(a) From previous bill as per last Running Account Bill.</p> <p>(b) From the bill     ...     ...</p>	<table border="1" style="width: 100%; height: 40px;"> <tr> <td style="width: 50%; text-align: center;">Rs.</td> <td style="width: 50%; text-align: center;">P.</td> </tr> </table>	Rs.	P.	<p>6. Balance, i.e., “Up to date” payments (Items 4-5) ...     ...     (K)     ‡</p> <p>7. Total amount of payments already made as per entry (K) of last Running Account Bill Bo. V of .....19 , forwarded with accounts for .....19 .</p> <p>8. Payments now to be made, as detailed below:-</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 10%; text-align: center;">Rs.</td> <td style="width: 10%; text-align: center;">P.</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td style="border-left: 1px solid black; border-right: 1px solid black; padding-left: 5px;">                 (b) {                  By recovery amounts creditable to this work:-                  _____                  _____             </td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> <td style="border-left: 1px solid black; border-right: 1px solid black; text-align: center;">}</td> <td style="border-left: 1px solid black; border-right: 1px solid black; text-align: center;">(a)</td> </tr> </table>				Rs.	P.				(b) { By recovery amounts creditable to this work:- _____ _____				}	(a)	Total 5 (b) + 8 (a) .... (G)			<table border="1" style="width: 100%; height: 150px;"> <tr> <td style="width: 50%; text-align: center;">Rs.</td> <td style="width: 50%; text-align: center;">P.</td> </tr> </table>	Rs.	P.
<p>Figures for works abstract</p>	<p>(a) From previous bill as per last Running Account Bill.</p> <p>(b) From the bill     ...     ...</p>	<table border="1" style="width: 100%; height: 40px;"> <tr> <td style="width: 50%; text-align: center;">Rs.</td> <td style="width: 50%; text-align: center;">P.</td> </tr> </table>	Rs.	P.																						
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	Rs.	P.																								
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Total 5 (b) + 8 (a) .... (G)																										
Rs.	P.																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;"></td> <td style="width: 50%; vertical-align: top;"> <p>(b) {                  By recovery of amounts creditable to other works or heads of accounts :-                  _____                  _____                  (c) By cheque \$ ...     ...</p> </td> <td style="width: 25%; text-align: center; vertical-align: middle;">                 } (b)             </td> </tr> <tr> <td colspan="3" style="border-top: 1px solid black; text-align: center;">                 Total 8 (b) x(c)             </td> </tr> </table>		<p>(b) {                  By recovery of amounts creditable to other works or heads of accounts :-                  _____                  _____                  (c) By cheque \$ ...     ...</p>	} (b)	Total 8 (b) x(c)			<table border="1" style="width: 100%; height: 100px;"> <tr> <td style="width: 50%; text-align: center;">Rs.</td> <td style="width: 50%; text-align: center;">P.</td> </tr> </table>	Rs.	P.																	
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Total 8 (b) x(c)																										
Rs.	P.																									

‡This figure should be tested to see that it agrees with the total of items 7 and 8.

\$ If the net amount to be paid is less than Rs.10 and cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

Pay Rs. ‡.....  
.....by cheque. †

(Dated initials of Disbursing Officer).

Received Rs.....  
..... ad per above memorandum on account of this work.

Amount in Vernacular.

Dated the .....19

(Full signature of the Contractor)

¶Witness\_\_\_\_\_

---

Paid by me, *vide* cheque

Cashier.

(Dated initials of person actually making the payment.)

---

†If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

‡Here specify the net amount payable, *vide item 8 (c)*.

§ The payee's acknowledgement should be before the gross amount as per item 8 (i.e., a + b + c).

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

---

V. REMARKS

(The space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account).

F.R. Form No. 26

Final payment must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.)

**RUNNING ACCOUNT BILL C.**

(See Financial Rule 309)

For contractors and suppliers. This form provides only for payments for works or supplies actually measured.

Cash Book Voucher No.....19 .

Name of Contractor or Supplier –

Name of work:-

Purpose of Supply† 1.

2. Purchase for issue \_\_\_\_\_ (Contractor).  
directed to work

Serial No. of this Bill –

No. and date of his last Bill for this work – 19 .

Reference to Agreement to Agreement –

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

Date of actual completion of work \_\_\_\_\_.

## I. – Accounts of work done or supplies made

Unit	Quantity executed (or supplied up-to-date as per Measurement Book)	Items of work or supplies (grouped under "Sub head and Sub-works" of estimate)	Rate	Amount		Remarks
				Up to date	*Since previous bill total for each Sub-head)	
1	2	3	4	5	6	7
			Rs. P.	Rs. P.	Rs. P.	
		Carried over				

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

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

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

Unit	Quantity executed (or supplied up-to-date as per Measurement Book)	Items of work or supplies (grouped under "Sub head and Sub-works" of estimate)	Rate	Amount		Remarks
				Up to date	*Since previous bill total for each Sub-head)	
1	2	3	4	5	6	7
		Brought over	Rs. P.	Rs. P.	Rs. P.	
		Total value of work done or supplies made to date (A)	...			
		<i>Deduct</i> -Value of work or supplies shown on previous bill.	...			
		Not value of work or supplies since previous bill (F).	...			
		Figures (F) in words -				

## II. – Certificates and Signature

The measurement made by Shri .....Rank, on.....19 and are recorded at page.....of Measurement Book No.....No advance payment has been made previously without detailed measurement.

Dated Signature of Officer preparing the bill. } (Rank)

Thumb impression of

Dated signature of contractor.

\*Dated signature of Officer authorising payment.

\_\_\_\_\_  
(Rank)\_\_\_\_\_

\*This figure is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case two signatures are essential.



Pay Rs‡..... by cheque †

(Dated initials of Disbursing Officer)

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

(Amount in vecular)

Dated the.....19

Left-hand thumb impression of

\*Witness-

(Full signature of Contractor)

Paid by me, *vide* cheque No. dated .....19 .

Cashier.

Dated initials of person actually making the payment.

† If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

‡Here specify the net amount payable *vide* item 5 (c).

¶The payee's acknowledgement should be before the gross amount paid as per items 5 (*i.e.*,  $a + b + c$ ).

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

IV – Remarks

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect o the execution of the work, check measurements or the state of contractor's account).

F.R. Form No. 27.

## [Rule 5 of the Rules in Appendix No.9]

[TO BE USED FOR "ON ACCOUNT PAYMENTS" TO CONTRACTOR ON  
LUMP SUM CONTRACTS FOR WORK EXECUTED IN CIVIL  
DEPARTMENTS, *i.e.*, OTHER THAN IN THE FOREST  
AND PUBLIC WORKS DEPARTMENTS]

Voucher No.....Dated.....  
Name of Contractor.....  
Name of work.....  
Serial No. of this Bill.....  
No. and date of his previous Bill for this work.....  
Reference to Agreement.....  
Date of written order to commence work.....

## I – ACCOUNT OF WORKS EXECUTED AND CERTIFICATES AND SIGNATURES

- |  | Rs. | P. |
|--|-----|----|
| A – Total approximate value of work done up to date excluding the measured up additions and alterations. |     |    |
| B - Total value of measured up additions and alterations up to date, <i>vide</i> details on the reverse. |     |    |
| C - Total "up to date" advance payments in cash.   |     |    |

Reference to orders of the authority sanctioning the advance	Total as per previous bill	Since* previous bill	Total up to date	
1	2	3	4	
Total amount of bill as per A,B and C.				

\* The payment should appear in black ink and the recoveries in red ink. Each instalment of an advance (where more than one advance is granted) should be recovered finally within three months from the date of the advance either in cash or from the bills for work done. A copy of the orders sanctioning the advance should accompany the bill.

D.- *Deduct* – amount to be withheld .....% on Rs....(A and B)

E. – *Deduct* – payment already made (entries E and F of last bill No.....of.....) (E)

Total deduction as per D and E \_\_\_\_\_  
 \_\_\_\_\_  
 Rs.      P.

F. – Advance now proposed to be made...

(a) By recovery for value of stores, etc., issued.

(b) By recovery on any other account\*

(c) In cash      ...      ...

Rs.	P.

In words (Rupees).....)

\*Here specify the purpose for which the recovery is made

DETAILS OF MEASURED UP ADDITION AND ALTERATIONS AS PER B ON THE REVERSE

Item of work	Unit	Rate		Quantity	Value on the basis of actual measurements				Remarks
		Rs.	P.		Up to date		Since previous Bill		
		Rs.	P.		Rs.	P.	Rs.	P.	
				Carried over					

DETAILS OF MEASURED UP ADDITIONS AND ALTERATIONS AS PER B ON  
THE REVERSE

Item of work	Unit	Rate	Quantity	Value on the basis of actual measurements		Remarks
				Up to date	Since previous Bill	
Total value of work done to date (B)						

I have satisfied myself by\* \_\_\_\_\_ that the value of work done up to date excluding the measured up additions and alterations detailed above is not less than Rs.....conformably with the contractor's agreement and that with the exception of authorised additions and alterations the work has been done according to the described specification.

\*2. The detailed measurements of authorised additions and alterations up to date shown above were taken on.....and are recorded at page.....of Measurement Book No.....

Dated signature of officer preparing  
the bill

Signature.....

Signature of Contractor.

Designation.....

---

\*Here specify the method employed for estimating the value of work.

Pay Rs. \* ..... (Rupees.....only)

Signature.....

Dated signature of Disbursing Officer.

Designation.....

II – ACQUITTANCE

Received Rs. † ..... (Rupees.....only) as an advance payment in connection with the contract referred to on the reverse.

Amount in vernacular.



Date.....

Full signature of Contractor.

Witness‡

Paid by me

Date.....

Dated initials of persons actually making this payment.

\*Here specify the amount against F (c) of Account I.

†This should be the total of F(a), (b) and (c) of Account I.

‡This is necessary only when the payee’s acknowledgement is given by a mark, seal or thumb impression.

F.R. Form No. 28

## (RULE 5 OF THE RULES IN APPENDIX No.9)

TO BE USED FOR FINAL PAYMENTS TO CONTRACTORS ON LUMP SUM CONTRACTS FOR WORKS EXECUTED IN CIVIL DEPARTMENTS, *i.e.*, OTHER THAN IN THE FOREST AND PUBLIC WORKS DEPARTMENTS).

Voucher No.....

Name of contractor.....

Name of work.....

Serial No. of this bill.....

No. and date of his previous bill for this work.....

Reference to agreement.....

Date of actual completion of work.....

## I – ACCOUNT OF WORK EXECUTED

Item of work	Unit	Rate		Quantity	Value on the basis of actual measurements				Remarks
		Rs.	P.		Up to date		Since previous Bill		
2	2	3		4	5		6		7
		Rs.	P.		Rs.	P.	Rs.	P.	
A. Work done on lump sum contracts excluding measured additions and alterations.									
B. Measured up additions and alterations.				Total of measured up additions and alterations.					
Total value of work done up to date (both measured and unmeasured).									

## II. CERTIFICATES AND SIGNATURES

I certify that the work has been completed in accordance with the prescribed specification and after taking into action all the authorised additions and alterations the value of the work done up-to-date conformably with the terms of contractor's agreement is Rs.....

2. The detailed measurements of authorised additions and alterations referred to above were taken on.....and are recorded at pages.....of Measurement Book No..... and I am satisfied that they are correct.

Dated signature of  
Contractor

Dated signature of the  
Officer preparing the bill

{ Signature.....  
Designation.....

### III. – MEMORANDUM OF PAYMENTS

1. Total value of work done up-to-date	Rs.	P.	
2. Total "Up-to-date" advance payments in cash.			
Reference to orders of the authority sanctioning the advance	Total as per previous bill	*Since previous bill	Total up-to- date
1	2	3	4
3. Total of (1) and (2) ... ..	...	...	...
4. <i>Deduct</i> –Previous payments on account (entries E and F of last bill No. of)	...	...	...
5. Balance payable ... ..	...	...	...
6. Payments now to be made, as detailed below:-	Rs.	P.	
(a) By recover for value of stores, etc., issued			
(b) By recovery on any other account †			
(c) In cash ... ..			
Pay Rs. †.....(Rupees.....only).			
Dated signature of disbursing officer.			

\*The payments should appear in black ink and the recoveries in red ink. Each instalment of an advance (where more than one advance is granted) should be recovered finally three months from the date of payment of the advance either in cash or from the bills for work done. A copy of the orders sanctioning the advance should accompany the bill.

†Here specify the purpose for which the recovery is made.

‡Here specify the amount against 6 (c) above.

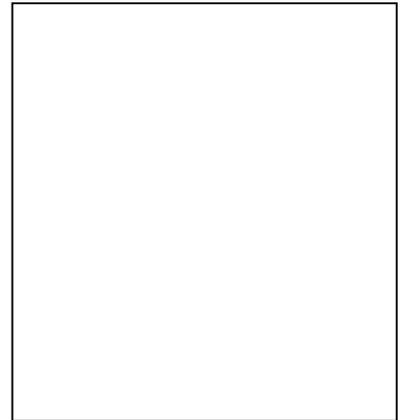
---

**IV - ACQUITTANCE**

---

Received Rs.\*.....Rupees.....only as above, in full settlement of all demands on account of the contract referred to on the reverse.

Amount in vernacular



Date\_\_\_\_\_ Full signature of contractor

Witness †

---

Paid by me

Dated.....

Dated initial of person actually making the payment

---

\*This should be the total of 6 (a), (b) and (c) of Part III above.

†This is necessary only when the payee's acknowledgement is given by a mark, seal or thumb impression.

**HAND RECEIPT**

(See Financial Rule 309)

To be used as a simple form of voucher for all miscellaneous payments and advances for which none of the special forms 22 to 29 are suitable).

Cash Book Voucher No.....dated.....19

(1) Pay by  $\frac{\text{cheque*}}{\text{cash*}}$  Rupees .....only.

(2) Paid by me†

Received from the Sub-divisional Officer-in-charge of .....Sub-division the sum of Rs.....only.....

Name of work ‡ or purpose for which payment is made –

(Amount in vernacular)

The.....19

Signature of payee

|| Witness\_\_\_\_\_

\*The office authorising payment should initial and date the pay order after scoring out the work 'cheque' or 'cash' as the case may be.

† The person actually making the payments should initial and date payment certificate (2).

‡ In the case of works the accounts of which are kept by sub-head the amount chargeable to each sub-head should be specified by the disbursing officer.

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

F.R. Form No. 30

(See Financial Rule 323)

### **INDENTURE FOR SECURED ADVANCES**

(For use in cases in which the contract is for finished work and the contractor has entered into an agreement for the execution of a certain special quantity of works in a given time.)

This Indenture made the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
between \_\_\_\_\_ (hereinafter called the Contractor which expression shall  
when the context so admits or implies be deemed to include his executors, administrators and  
assigns) of the one part and the Governor of Meghalaya (hereinafter called the Governor which  
expression shall where the context so admits or implies be deemed to include his successors  
in office and assigns) of the other part.

Whereas by an agreement dated \_\_\_\_\_ (hereinafter called the said  
agreement) the Contractor has agreed.

An Whereas the Contractor has applied to the Governor that he may be allowed  
advances on the security of materials absolutely belonging to him and brought by him to the  
site of the works the subject of the said agreement for use in the construction of such of the  
works as he has undertaken to execute at rate fixed for the finished work (inclusive of the cost  
of materials and labour and other charges) And Whereas the Governor has agreed to advance  
to the Contractor the sum of Rupees.

on the security of materials the quantities and other particulars of which are  
detailed in Part II of a Running Account Bill (B) the said works signed by the Contractor on  
and the Governor has reserved to himself the option of making any further advance or  
advances on the security of other materials brought by the Contractor to the said works.

Now, this Indenture Witnesseth that in pursuance of the said agreement and in  
consideration of the sum of Rupees \_\_\_\_\_ on or before the execution of these  
presents paid to the Contractor by the Governor (the receipt whereof the Contractor doth here  
by acknowledge) and of such further advances (if any) as may be made to him as aforesaid the  
Contractor doth hereby covenant and agree with the Governor and declare as follows:-

(1) That the said sum of Rupees \_\_\_\_\_ so advanced by the  
Governor to the Contractor as aforesaid and all or any further sum or sums advanced as  
aforesaid shall be employed by the Contractor in or towards expediting the execution of the  
said works and for no other purpose whatsoever.

(2) That the materials detailed in the said Running Account Bill (B) which have been offered to and accepted by the Governor as security are absolutely the Contractor's own property and free from encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor indemnifies the Governor against all claims to any materials in respect of which an advance has been made to him as aforesaid.

(3) That the materials detailed in the said Running Account Bill (B) and all other materials on the security of which any further advance may hereafter be made as aforesaid (herein after called the said materials) shall be used by the Contractor solely in the execution of the said works in accordance with the directions of the Divisional Officer.

Division (hereinafter called the Divisional Officer) and in the terms of the said agreement.

(4) That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch, safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said work in the Contractor's custody and on his own responsibility and shall at all times be open to inspection by the Divisional Officer or any Officer authorised by him. In the event of the said materials or any part thereof being stolen, destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and wear thereof the Contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the Divisional Officer.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Divisional Officer or an Officer authorised by him on that behalf.

(6) That the advances shall be repayable in full when or before the Contractor receives payment from the Governor of the price payable to him for the said works under the terms and provisions of the said agreement. Provided that if any intermediate payment are made to the Contractor on account of work done than on the occasion of each such payment the Governor will be at liberty to make a recovery from the Contractor's bill for such payment by deducting there from the value of the said materials then actually used in the construction and in respect of which recovery has not been made previously the value for this purpose being determined in respect of each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

(7) That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the Governor shall immediately on the happening of such default be repayable by the Contractor to the Governor together with interest thereon at twelve percent per annum from the date of respective dates of such advance or advances to the date of repayment and with all costs charges, damages and expenses incurred by the Governor in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and the Contractor hereby covenant and agrees with the Governor to repay and pay the same respectively to him accordingly.

(8) That the Contractor hereby charges all the said materials with the repayment to the Governor of the said sum of Rupees \_\_\_\_\_ and any further sums advanced as aforesaid and all costs charges, damages and expenses payable under these presents. Provided always, and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment hereinbefore contained shall become inforceable and the money owing shall not be paid in accordance therewith the Governor may at any time thereafter adopt all or any of the following courses as he may deem best:

- (a) Seize and utilize the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with the provisions in that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion and the amount due in respect or advances under these presents and crediting the Contractor with the value of work done as if he had carried it out in accordance with the said agreement and at the rates thereby provided. If the balance is against the Contractor he is to pay the same to the Governor on demand.
- (b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums aforesaid repayable or payable to the Governor under these presents and pay over the surplus (if any) to the Contractor.
- (c) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.

(9) That except in the event of such default on the part of the Contractor as aforesaid interest on the said advance shall not be payable.

(10) That in the event of any conflict between the provisions of these presents and the said agreement the provisions of these presents shall prevail and in the event of any dispute of difference arising over the construction or effect of these presents the settlement of which has not been construction or effect of these presents the settlement of which has not been herein before expressly provided for the same shall be referred to the Superintendent Engineer\_\_\_\_\_ Circle whose decision shall be final and the provisions of he Indian Arbitration Act for the time being in force shall apply to any such reference.

IN WITNESS whereof the said.....and.....  
by the order and under the direction of the Governor acting for and on behalf of the Government have hereunto set their respective hands the day and year first above written.

Signed, sealed and delivered

by \_\_\_\_\_ the

Said contractor in the presence

of

{ Signature \_\_\_\_\_

Witness { Name \_\_\_\_\_

Address \_\_\_\_\_

) \_\_\_\_\_

Signed by \_\_\_\_\_

by the order and direction of the Governor acting for and on behalf of the Governor in the presence of

Signature \_\_\_\_\_

Witness Name \_\_\_\_\_

Address \_\_\_\_\_

) \_\_\_\_\_

F.R. Form No. 31.

(See financial Rule 324)

(To be used in the Public Works Department for "intermediate payments" to contractors on lump-sum contracts.)

State

Division

Branch

Subdivision

Cash Book voucher No.

,dated

Name of contractor

Name of work

Serial number of the bill

No. and date of his previous bill for this work

Reference to Agreement

Date of written order to commence work: \_\_\_\_\_

I – ACCOUNT OF WORK																							
<ol style="list-style-type: none"> <li>1. Approximate value of work done up-to-date excluding the measured up additions and alterations.</li> <li>2. Value of measured up addition and alteration ...</li> <li>3. <i>Deduct</i> amount to be withheld, percent</li> <li>4. Balance <i>i.e.</i>, "Up-to-date" intermediate payments (Items 1 + 2 - 3) K.</li> <li>5. <i>Deduct</i> intermediate payment already made as per entry "K" of the last Running Account Bill.</li> <li>6. Intermediate payment now to be made (Items 4-5) D</li> <li>7. Amount of "Secured" advances as per entry "E" of Account II.</li> <li>8. Total payments now to be made as detailed below* -               <table style="margin-left: 20px; border-collapse: collapse;"> <tr> <td style="padding: 5px;">(a) By recovery of amounts creditable to this work.</td> <td style="border: 1px solid black; width: 40px; text-align: center;">Rs.</td> <td style="border: 1px solid black; width: 40px; text-align: center;">P.</td> </tr> <tr> <td style="padding: 5px;">_____</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="padding: 5px;">_____</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="padding: 5px;">(b) By recovery of amounts creditable to other works or heads of account.</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="padding: 5px;">_____</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="padding: 5px;">(c) By cheque ... ..</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="padding: 5px;">_____</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> </table> </li> </ol>	(a) By recovery of amounts creditable to this work.	Rs.	P.	_____			_____			(b) By recovery of amounts creditable to other works or heads of account.			_____			(c) By cheque ... ..			_____				
(a) By recovery of amounts creditable to this work.	Rs.	P.																					
_____																							
_____																							
(b) By recovery of amounts creditable to other works or heads of account.																							
_____																							
(c) By cheque ... ..																							
_____																							
<div style="text-align: right; margin-right: 20px;">G</div>																							
<div style="text-align: right; margin-right: 20px;">H</div>																							

\*The total figure against item 8 should be tested to see that it agrees with the total of items 6 and 7.

II. - ACCOUNT OF "SECURED" ADVANCES ALLOWED ON THE SECURITY OF MATERIALS BROUGHT TO SITE									
Quantity outstanding from previous bill.	"Deduct quantity utilised in work measured since previous bill.	Quantity outs standing (including quantity brought to sites since previous bill)	Full rate as assessed by the Divisional Officer.	Description of materials	Unit	Reduced rate on the advance is made.	†Up-to-date amount of advance.	Reference to Divisional Officer's written orders authorising the advance	Reasons for non-clearance of advance when outstanding more than three months.
1	2	3	4	5	6	7	8	9	10
Total Amount outstanding as per this account							...		(C)
<i>Deduct</i> amount outstanding as per entry (C) of previous bill									
Net amount since previous bill (in words) Rupees							...		(E)

\*Entries relating each description of materials should be posted thus in Column 3. First enter the difference between the quantities in Columns 1 and 2. Then show below this entry, the quantities, if any, brought to site again which a further advance has been authorised, this entry being prefixed by the *plus* sign. Finally strike the total of the two entries which will represent.

† Entries in Column 8 show the money values of the total quantities outstanding as per Column 3.

---

 III. CERTIFICATES AND SIGNATURES
 

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I Have Satisfied myself by\* that the value of work done up-to-date excluding the measured up additions and alterations is not less than Rs. conformably with the contractor's agreement and that with the exception of authorised additions and alterations the work has been done according to the prescribed drawings and specification.

2. The detailed measurements of authorised additions and alterations up-to-date are recorded at pages \_\_\_\_\_ of Measurement Book No. \_\_\_\_\_

3. Certified that the *plus* quantities of materials shown in column 3 of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security (2) that those materials are of imperishable nature and are all required for use on the work for which a lump-sum for finished work has been agreed upon and (3) that a formal agreement signed and executed by the contractor in accordance with rule 278 of the Meghalaya Financial Rules is recorded in the Divisional Office.

{ Signature of Contractor

\_\_\_\_\_

Dated signature of officer Rank \_\_\_\_\_  
preparing the bill

---

Pay † (Rs. \_\_\_\_\_) Rupees \_\_\_\_\_

Dated signature of the Officer \_\_\_\_\_  
authorising payment.

Rank \_\_\_\_\_

---

\*Here specify the method employed for estimating the value of work.

† Here specify the net amount payable, *vide* Item 8 (c) of Account I.

---

 IV. ACQUITTANCE
 

---

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

§ Witness

Full signature of contractor

Paid By me by Cash \_\_\_\_\_  
 \_\_\_\_\_  
 Cheque No. \_\_\_\_\_, dated \_\_\_\_\_

Dated initials of the persons actually \_\_\_\_\_  
 making the payment.

Rank \_\_\_\_\_

---

 V. -REMARKS
 

---

This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the executive of the work, check of measurements or the state of contractor's account).

---

‡The payee's acknowledgement should be for the gross amount paid as per item 8 (a + b+ c) of Account I.

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

F.R. Form No. 32

(See Financial Rule 324)

(To be used in the Public Works Department for "final payments" to contractors on lump sum contracts.)

State \_\_\_\_\_ Division \_\_\_\_\_  
 Branch \_\_\_\_\_ Subdivision \_\_\_\_\_  
 Cash Book voucher No. \_\_\_\_\_, dated \_\_\_\_\_  
 Name of contractor \_\_\_\_\_  
 Name of work \_\_\_\_\_  
 Serial number of the bill \_\_\_\_\_  
 No. and date of his previous bill for this work \_\_\_\_\_  
 Reference to Agreement \_\_\_\_\_  
 Date of written order to commence work:.....

I.- ACCOUNT OF WORK EXECUTED					
Sub-works, Sub-head or items of work	Rate	Unit	Up-to-date		Remarks
			Quantity	Amount	
	Rs.	Lumpsum for each		Rs.	
Total Carried over					

Sub-works, Sub-head or items of work	Rate	Unit	Up-to-date		Remarks
			Quantity	Amount	
	Rs.	Lump sum for each		Rs.	
Total brought forward					
Additional work ...					
Total Carried over					

Sub-works, Sub-head or items of work	Rate	Unit	Up-to-date		Remarks
			Quantity	Amount	
Total brought forward	Rs.	Lump sum for each		Rs.	
<b>Deduct omissions</b>					
Total value of work done Up-to-date F.					

---

## II – CERTIFICATES AND SIGNATURES

---

I Certify that the work has been completed in accordance with the prescribed drawings and specification and after taking into account all the authorised additions and alterations the value of work done up-to-date, conformably with the terms of the contractor's agreement, is Rs.

2. The detailed measurement of the authorised additions and alterations mentioned above are recorded at page of Measurement Book No. \_\_\_\_\_ and I am satisfied the they are correct.

Signature of Contractor.

Dated signature of the certifying  
Engineer\*.

Rank

\*This certificate must be signed by the Executive Engineer or any Officer empowered by the Government to sign it.

III – MEMORANDUM OF PAYMENTS

			Rs.	P.
1. Total value of work done up-to-date as per 'F' of Account I of this bill.				
2. Deduct –				
(i) Up-to-date intermediate payment already made as per entry 'K' of Account I of last bill.				
No....., dated.....		D		
(ii) Total Secured Advances outstanding as per entry 'C' of Account II of last bill No.....dated.....				
.....		E		
3. Payments now to be :-				
(a) By recovery of amounts creditable to this work.			G	
(b) By recovery of amount creditable to other works or head of account.			}	H
(c) By Cheque ... ..				

\*Pay (Rs. \_\_\_\_\_ ) Rupees \_\_\_\_\_ only.

Dated signature of Officer authorisation payment. { \_\_\_\_\_  
 Rank \_\_\_\_\_

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

---

 IV – ACQUITTANCE
 

---

Received (Rs. \_\_\_\_\_) Rupees \_\_\_\_\_ only as above in full settlement of all demands on account of the contract.

Amount of vernacular

Witness

Full signature of Contractor

---

Paid By me by Cash  
Cheque No. \_\_\_\_\_, dated \_\_\_\_\_

Dated initials of the persons actually making the payment.

{ \_\_\_\_\_  
Rank \_\_\_\_\_

---

 V. - REMARKS
 

---

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the executive of the work, check of measurements or the state of contractor's account).

---

‡The payee's acknowledgement should be for the gross amount paid as per item 8 (a + b+ c) of Account I.

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

F.R. Form No. 33

PAY BILL OF WORK-CHARGED ESTABLISHMENT  
(See Financial Rule 334)

No. of Voucher – Month of Payment - 19 .

Name of Subdivision - , Name of Section –

Bill for the month of ,19 .

Item No.	Name of incumbent*	Designation	Period	Rate	Amount due	Amount paid†	Dated acknowledgement of payee	Dated initials of officer making payment
				Rs.	Rs. P.	Rs. P.		
			Carried over ...					



1. Certified that all persons, for whom wages have been drawn in this bill, were on duty during the period shown against their names, each man being employed on the work and on duties for which his appointment was sanctioned.
2. Certified also that the wages of every person actually employed during the month have been claimed in this bill.

Pay –

Sub-divisional Officer.  
(Dated Signature).

Check and entered.

Dated Signature of Divisional Accountant.

---

(This space is reserved for remarks), if any, by the Divisional Officer).

Divisional Officer.

**F.R.FORM No. 34**



Total receipts during the month	...	...	...										
Total receipts till date	...	...	...										
		C.O.	...	...									
Issues brought forward	...		...	...									
Total issues during the month	...		...	...									
Total issues to date	...	...	...	...									
			C.O.	...	...								
Balance	...	...	...	...									

Dated initials of Sub-divisional Officer

Dated \_\_\_\_\_, the \_\_\_\_\_ 19 \_\_\_\_ . Initials of Divisional Accountant.

Dated initials of Divisional Officer.

**CONTRACTORS' LEDGER****F.R. Form No.35**

(See Rule 7 of the Rules in Appendix No. 9)

Memorandum of instructions for filling in certain columns of the Form

1. In posting columns 3 to 5 the payments should be shown in black ink and the recoveries, in red ink. The difference between the two will represent the sum due by the contractor on a given date under each class of advance. When a contractor's bill is received for payment, this account should be consulted and necessary recovery made from the bill. When a recovery is made in cash the amount should first be posted in column 9; thereafter it should be transcribed to the appropriate column (3, 4 or 5 as the case may be), the entry being posted in red ink. Against entries in column 5 the number and date of contractor's receipt should be quoted in column 2, the particulars of materials issued being noted underneath the name of the work in column 7.

2. As measurements will not ordinarily be taken for intermediate payments (*vide* Rule 6 of the Rules in Appendix No.9) the amounts in column 4 would practically remain outstanding until the final bill is paid on completion of the work when the amounts previously paid on rough measurements (*viz.*, 90 percent) should be ascertained from the final bill and posted in red ink in this column (column 4). This will clear the outstandings.

3. Columns 3 and 6 should be totalled at the end of the month, when the total sum due by the contractor and under each class of advance will be known. The outstandings should be analysed separately each word as shown in the sample entries in the Form. A copy of the ledger account should be submitted monthly to the Accountant General, Meghalaya.





Total for the month ...											
To end of 19 ...											
During 19 .											
Purchase –											
Stock ... ..											
Total for the month											
To end of 19 .											
During 19 .											
Carriage charges for bricks											
Total for the month ...											
To end of 19 ...											

\* Both quantities and values should, value being posted in red ink just above the corresponding entries of quantities.

† Only Values should be shown in these two columns.

‡ Sale and transfer of materials should be treated as *minus* issues.



Concrete	...	...											
R.S. Beams	...	...											
Iron work	...	...											
Stone mantle pieces		...											
Tone mantle piece, small		...											
E- Total used in construction.													

†Both quantities and values should be shown, value being posted in red ink just above the corresponding entries of quantities.

¶ Only value should be shown in these two columns.

\* The quantity used in construction should be calculated on the basis of quantities of work executed, such authorised formulae being adopted for the purpose as may be general use locally.



\*1. Certified that the quantities of principal items and the value of the petty items as shown in the above statement have been worked out as accurately as possible on the basis at the quantities of the work actually done.

\*2. Certified that the quantities of the actual balances recorded against line D, are the results of verification made by me on 19 .

\*3. Certified that the balances of materials at site of this work were verified by me on.....19 and that the necessary report in this form was submitted to the Divisional office as per this office No.....dated.....19 .

\*4. The balance of unused material were not verified at any time during the year 19.....19.....as the accounts of this work are expressed to be closed within three months.

\*5. The balance of unused materials were not verified at any time during the year 19.....19 as the work was not under construction prior to January of that year.

Date 19 .

Sub-divisional Officer.

\*The certificates not applicable to the cases should be scored [out.

Checked

Date 19 .

Divisional Accountant.

DIVISIONAL OFFICER'S ORDERS.

Date 19 .

Divisional Officer.

**F.R. Form No. 38**

DETAILED COMPLETION REPORT

(See Financial Rule 303)

Division:-

Name of work:-

Amount of estimates	...	...	...	...	...	...	...	Rs.
Expenditure	...	...	...	...	...	...	...	Rs.
Excess	...	...	...	...	...	...	...	Rs.
Percentage of Excess	...	...	...	...	...	...	...	Rs.

Details of commencement:- 19 .

Date of completion - 19 .

Name of Engineers and Subordinate by whom the work was supervised		
Name	Period of Incumbency	
	From	To

Explanation of Excesses:-

Name of Work:-

Major Head:-

Minor Head:-

Detailed Head of classification:-

Reference to last schedule docket submitted.

Authority:-

Sub-heads of estimate	As estimated			As executed			Difference			Reference to paragraphs overleaf explaining excesses.
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
			Rs.			Rs.			Rs.	
Total ...			Rs.							

\*Excesses to be entered in red ink; Savings in black ink.

Dated the 19 .

Divisional Officer.

*N.B.*- In the case of original works and special repairs, if any considerable deviations from the sanctioned design have occurred, the report specification, drawing and details of measurement of the work actually done in the same form as the estimate should accompany the Completion Report.

**F.R. Form No.39**

## COMPLETION STATEMENT OF WORKS AND REPAIRS

(See **Financial Rule 363**)

Item No.	Name of estimate	Sanction			Amount of estimate	Expended	Excess*	Percentage of excess	Remarks
		Authority	No.	Date					
1.					Rs.	Rs.	Rs.		
2.									
3.									

Dated the 19 .

Divisional Officer.

\* In case in which the Completion Statement is utilised instead of a revised estimate sufficient details must be given if the excess is more than 5 percent.

**F.R. Form No. 40**(See **Financial Rule 396 VIII Note**)

## FORM OF MORTGAGE

THIS INDENTURE made the \_\_\_\_\_ day of \_\_\_\_\_ One thousand nine  
 hundred and \_\_\_\_\_ BETWEEN  
 \_\_\_\_\_  
 a Civil Officer of \_\_\_\_\_

(hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs, executors, administrators and assigns of the one part and the THE GOVERNOR OF MEGHALAYA (thereinafter referred to as the mortgagee which term shall where the context so admits include his successors and assigns) of the other part.

WHEREAS the mortgagor IS absolutely seized and possessed of or otherwise well entitled to the land hereditaments and premises hereinafter described and expressed to be hereby conveyed, transferred and assured (hereinafter referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of \_\_\_\_\_ Rs. \_\_\_\_\_ for the purpose of enabling  
*1. Insert* "the purchase of the said hereditaments", him to defray the expenses  
 "building house on the said hereditaments" or of as a suitable residence for his own  
 "Repairing the said hereditament" as the case may use;  
 be.

AND WHEREAS under the provisions contained in Rule 383 of the Meghalaya Financial Rule (hereinafter referred to as the said rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. \_\_\_\_\_ payable as follows that is to say the sum of Rs. \_\_\_\_\_ on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable by equal instalments payable quarterly, the first of such instalments to be payable on the day of )

}2

*2. Delete* - Words in crotches if advance is not to be by instalment.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs. \_\_\_\_\_ paid on or before the execution of these presents to the mortgagor by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) for the purpose of enabling the mortgagor order  
*3. Insert* a date two or four years as the case may be fray the hereinbefore recited expenses the  
 from the date of commencement of repayment of mortgagor hereby covenants with the  
 the loan. mortgagee to repay to the mortgagee the said  
 sum of Rs. \_\_\_\_\_

[and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf]<sup>2</sup> and interest thereon calculated according to the said Rules on the \_\_\_\_\_ day of next<sup>3</sup> and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the mortgagor doth hereby convey transfer and assure upto the mortgagee. All that piece of land situate \_\_\_\_\_ in \_\_\_\_\_ the \_\_\_\_\_ Where possible the land \_\_\_\_\_ district of \_\_\_\_\_ registration should also be described by \_\_\_\_\_ district of \_\_\_\_\_ sub reference to Government \_\_\_\_\_-registration \_\_\_\_\_ district \_\_\_\_\_ of map of survey. \_\_\_\_\_ containing \_\_\_\_\_ more or less now in the occupation of the mortgagor and bounded on the North by \_\_\_\_\_ on the South by \_\_\_\_\_ East by \_\_\_\_\_ and on the West by \_\_\_\_\_ together with the dwelling house and the out-offices, stables, cookrooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if an as soon as the said advance of rupees \_\_\_\_\_ [and of such further sums may have been paid as aforesaid]<sup>2</sup> made upon the security of these presents shall have been repaid and interest thereon calculated according to the said Rules by the deduction of monthly instalments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sums of rupees \_\_\_\_\_ [and any further sums as may have been paid as aforesaid and interest thereon calculated according to the said Rules shall have been fully paid of then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale at the mortgagee shall think fit AND it is hereby declared that the receipt fo the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers there from AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place there out pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the money for the time being owing on the security of these presents and then to pay the surplus (in any) to the mortgagor AND it is hereby agreed and declared that he said Rules shall be deemed and taken to be part of these presents.

The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Rules on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor, hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)

In the presence of

1<sup>st</sup> Witness

Address

Occupation

2<sup>nd</sup> witness

Address

Occupation

(The deed should be registered),

Note.- There must be two witnesses to a mortgage.

**F.R. Form No. 41**

[See Financial Rule 386 VIII, Note.]

## FORM OF RE-CONVEYANCE FOR HOUSE-BUILDING ADVANCES

THIS INDENTURE made the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_  
 BETWEEN the GOVERNOR OF MEGHALAYA (hereinafter called the Governor) of the one  
 part and \_\_\_\_\_ a Civil Officer of  
 (hereinafter called the mortgagor) of the other part is supplemental to an Indenture of  
 mortgage, dated the day of \_\_\_\_\_ 19\_\_\_\_ and made BETWEEN the mortgagor of the  
 one part and the GOVERNOR of the other part and registered at  
 in Book \_\_\_\_\_ Volume \_\_\_\_\_ Pages \_\_\_\_\_ to \_\_\_\_\_ as  
 No. \_\_\_\_\_ for \_\_\_\_\_ (hereinafter called PRINCIPAL INDENTURE)  
 WHEREAS ALL moneys due and owing on the security of the PRINCIPAL INDENTURE  
 have been fully paid and satisfied and the GOVERNOR has accordingly at the request of  
 the mortgagor agreed to execute such reconveyance of the mortgagee premises in the  
 within written INDENTURE comprised as is hereinafter contained. NOW THIS  
 INDENTURE WITNESSETH that in pursuance of the said agreement and in  
 consideration of the premises the Governor do the hereby grant assign and reconvey  
 unto the mortgagor, his heirs, executors, administrator and assigns ALL THAT the price  
 of land situated in the \_\_\_\_\_ containing  
 \_\_\_\_\_ more or less bounded on the North by \_\_\_\_\_ on  
 the South by \_\_\_\_\_ on the East by \_\_\_\_\_ on the West  
 by \_\_\_\_\_

together with the dwelling house and out-offices, stable, cook-rooms and  
 out-buildings thereon AND ALL and singular other the premises in the PRINCIPAL  
 INDENTURE comprised or expressed to be thereby assured or which now are by any  
 means vested in the Governor subject to redemption under or by virtue of the  
 PRINCIPAL INDENTURE with their rights easements and appurtenances as in the  
 PRINCIPAL INDENTURE expressed and all the estates right title interest property claim  
 and demand whatsoever of the Governor into out of or upon them same premises by  
 virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore  
 expressed to be hereby granted assigned and reconveyed unto and to the use of the  
 mortgagor, his heir, executors administrators and assigns for ever freed and discharged  
 from all moneys intended to be secured by the PRINCIPAL INDENTURE and from all  
 actions, suits, accounts, claims and demands, for , or, in respect of the said moneys or  
 any part thereof, or for, or in respect of the PRINCIPAL INDENTURE or of anything  
 relating to the premises AND the Governor hereby covenants with the mortgagor his  
 heirs, executors, administrators and assigns that Governor has not done or knowingly  
 suffered or been party or privy to anything whereby the said premises or any part  
 thereof are, is or can be impeached, incumbered or effected in title estate or howsoever  
 IN WITNESS, whereof the parties hereto have hereunto set their hands and seals the  
 day and year first above written.

Signed, sealed and delivered  
by-for and on behalf of he Governor  
of Meghalaya in the presence of.

F.R. Form No. 42

[See Financial Rule 386 X, Note.1.]

FORM OF MORTGAGE FOR HOUSE-BUILDING ADVANCES GRANTED TO  
OFFICERS WHO DO NOT POSSESS FULL PROPRIETARY RIGHTS IN THE  
LAND UPON WHICH THEY INTEND TO BUILD A HOUSE

THIS INDENTURE made the  
day of BETWEEN  
a Civil Officer of

(hereinafter call the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) on the one part of and THE GOVERNOR OF MEGHALAYA (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land; hereditaments and premises hereinafter described under a lease from

dated

1. Date of end of lease, for a term of years expiring 1

Subject

2. Mensem or annum to a rental of Rs.

Per 2

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of rupees

3. *Insert* "the purchase of the said hereditaments" building a house on the said hereditaments,' or "Repairing the said hereditaments" as the case may be

for the purpose of enabling him to defray the expenses of 3 as suitable residence for his own use. AND WHEREAS under the provisions contained in Rule 386 of the Meghalaya

Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. [Payable as follows that is to say the sum of Rs. on

or before execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) equal instalment payable quarterly the first of such instalments to be payable on the day of ]4

4. *Delete* words in crotchets if further advance are not to be made.

NOW THIS INDENTURE WITNESSETH that in

consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees [and such further sum as shall hereafter be paid by him to the mortgagor pursuant to the herein before recited agreement in that behalf]<sup>4</sup> and interest thereon calculated according to the said Rules on the 5 day of next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THE INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby demise let and transfer unto the mortgagee ALL THAT piece of land situate in the registration district of sub-district thana containing more or less and bounded on the North by on the South by on the East by and on the West by with the dwelling house and the out-offices, stables, cook-rooms and out buildings and all kinds used or intended to be used with the said dwelling house<sup>6</sup> (lately erected) together with all rights easements and appurtenance of the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance of Rs. [ and of such further sums as may have been paid as aforesaid made upon the security of these presents and interest thereon calculated according to the said Rules shall have repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor hereby covenant to with the mortgagee that the lease creating the term of state for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and in nowise become void or voidable and that all the rents reserved thereby and all the covenants conditions and agreements contained therein and on his part to be paid, observed and performed have been paid, observed and performed upto the date of these presents AND also that the mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents, covenants, conditions and agreements and will keep the mortgagee indemnified against all actions, proceeding, costs, charges, claims and demands, if any, to be insured or sustained by the mortgagee by reason of the non-payment of the said rents of the non-observance or non-performance of such covenants, conditions or agreements or any of them AND ALSO that the mortgagor has good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him, And that the mortgagor at the request at any time hereafter of the mortgagee will at his own cost execute and do all such assurance and things as may be necessary or proper for more effectually vesting the said premises in

the mortgagee in manners aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible; or any loss which may be occasioned thereby or to let the same for any other period and to do and execute all such acts and assurances for effectuating any such sale or lettings as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore rescinded lease IN trust for the purchaser his executors, administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relating to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of this presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises whereof or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS the mortgagor hath hereunto set his hand the day and year first above written.

Signed by the said (mortgagor)

in the presence of

1<sup>st</sup> witness

Address

Occupation

2<sup>nd</sup> witness

Address

Occupation

(The deed should be registered).

**F.R. Form No. 43**

[See Financial Rule 386 XIV]

FORM OF AGREEMENT TO BE EXECUTED AT THE TIME OF DRAWING AN ADVANCE  
FOR THE PURCHASE OF LAND FOR THE PURPOSE OF CONSTRUCTING A HOUSE  
THERE ON OR OF A HOUSE READY-MADE.

AN AGREEMENT MADE \_\_\_\_\_ day of \_\_\_\_\_  
One thousand nine hundred and \_\_\_\_\_ BETWEEN  
of \_\_\_\_\_

(herein after called  
the Borrower which expression shall include his legal representation assignee) of one  
part and THE GOVERNOR OF MEGHALAYA of the other part.

WHEREAS the borrower has agreed to purchase for the purpose of erecting a house  
thereon the piece of land situate in  
a house

In the registration district of \_\_\_\_\_ Sub-district  
thana \_\_\_\_\_ containing

More or less and bounded on the North by

on the South by

on the East by

and on the West by

for the sum of Rupees

AND WHEREAS the Borrower, has under the provisions of the Meghalaya  
Financial Rules (hereinafter referred to as the said Rules which expression shall include  
any amendments thereof for the time being in  
force) applied to the Governor of Meghalaya for a loan of rupees

to enable him to purchase the said  $\frac{\text{piece of land}}{\text{house}}$  and the Governor of  
MEGHALAYA has agreed to lend the said sum of Rupees \_\_\_\_\_ to the  
Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY  
AGREED between the parties hereto that in consideration of the sum of rupees  
paid by the Governor of Meghalaya to the Borrower (the receipt of which the Borrower  
hereby acknowledges) the Borrower hereby agrees with the Governor of Meghalaya (1) to  
repay the Governor of Meghalaya the said amount with interest calculated according to  
the said Rules by monthly deductions from his salary as provided for by the said Rules

and hereby authorises the Governor of Meghalaya to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said  $\frac{\text{piece of land}}{\text{house}}$  and if the actual price paid is less than the loan to repay differences to the Governor of Meghalaya forthwith and (3) to execute a document mortgaging the said  $\frac{\text{piece of land}}{\text{house}}$  and the house to be erected thereon to the Governor of Meghalaya as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules.

\*(AND IT IS HEREBY AGREED that the Borrower shall immediately he has purchased the said piece of land commence and erect thereon a suitable residence for his own use) AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said  $\frac{\text{piece of land}}{\text{house}}$  has not been purchased and mortgaged as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IT WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

Signed by the said.

In the presence of

**F.R. Form No.44**

[See Financial Rule 386 XIV]

FORM OF MORTGAGE BOND TO BE EXECUTED FOR  
ADVANCES DRAWN FOR PURCHASE OF LAND AND  
BUILDING A HOUSE THEREON

THIS INDENTURE made the \_\_\_\_\_ day of  
one thousand nine hundred and \_\_\_\_\_  
BETWEEN \_\_\_\_\_ of  
a Civil Officer of \_\_\_\_\_

(hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE GOVERNOR OF MEGHALAYA (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include successors and assigns) of the other part.

WHEREAS by an Agreement dated the \_\_\_\_\_ day of  
19 \_\_\_\_\_ and made between the mortgagor of the one  
part and the mortgagee of the other part of the mortgagee advanced and lent to the mortgagor the sum of Rupees \_\_\_\_\_

for the purpose of purchasing the piece of land hereinafter, described and intended to be hereby transferred and assured and as security for such loan the mortgagor agreed to execute a mortgage in favour of the mortgagee in the form of these presents AND WHEREAS the mortgagor has applied to the mortgagee for further advance of the sum of Rupees \_\_\_\_\_ for the purpose of enabling him \_\_\_\_\_ to defray the expenses of erecting on the said piece of land a suitable residence for his own use AND WHEREAS under the provision contained in Rule 383 of the Meghalaya Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition hereto for the time being in force and shall be deemed to form the part of these presents) the mortgagee has agreed to advance to the mortgagor the said further the sum of Rupees \_\_\_\_\_ (payable as follows that is to say, the sum of Rupees \_\_\_\_\_ on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become \_\_\_\_\_ exercisable) by equal instalments payable quarterly the first of such instalments to be payable on the day of \_\_\_\_\_.

NOW THIS INDENTURE WITNESSETH that in consideration of ths said advances of Rupees \_\_\_\_\_ and Rupees \_\_\_\_\_.

making a total of Rupees so  
 advanced as aforesaid in pursuance of the said agreements the mortgagor doth hereby  
 covenant with the mortgagee to pay to the mortgagee the said  
 sum of Rupees (and such further sums as shall )

hereafter be paid by him to go the mortgagor pursuant to the herein before recited  
agreement in that behalf) interest thereon  
calculated according to the said Rules on the  
day of next and if the loan shall not be repaid  
on that date will pay interest in accordance with  
 the said Rules.

AND THE INDENTURE ALSO WITNESSETH that for consideration aforesaid the  
 mortgagor doth hereby transfer and assign and assure up to the mortgagee ALL THAT  
 piece of land situate in the registration district sub-district  
thana containing

More or less and bounded on the North by

on the East by  
on the South by  
 and on the West by

together with the dwelling house and the out-offices, stables, cook-rooms and out-  
 building and all kinds used or intended to be used with the said dwelling house (erected  
 or hereafter to be erected on the said piece of lands) together with all rights, casements  
 and appurtenances to the same or and of them belonging TO HOLD the said premises  
 including all erections and building hereafter erected on the said land (hereinafter  
 referred to as the said premises) unto and to the use of the mortgagee absolutely subject  
 to the proviso for redemption hereinafter contained PROVIDED ALWAYS that  
 if and as soon as the said advance of Rupees

that if and as soon as the said advance of Rupees

(and  
 of such further sums as may have been paid as aforesaid) made upon the security of  
 these presents and interest thereon calculated according to the said Rules shall have  
 been repaid by the deduction of monthly instalment of the salary of the mortgagor as in  
 the said Rules mentioned or by any other means whatsoever then and in the such case  
 the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-  
 transfer or re-assure the said premises unto and the use of the mortgagor AND the  
 mortgagor hereby covenants with the mortgagee that he the mortgagor now hath good  
 right to transfer the said premises unto the mortgagee free from encumbrances AND  
 FURTHER that he the mortgagor and all other persons having or lawfully claiming any  
 estate or interest in the said premises or any premises or any part thereof shall and will  
 from time to time and at a time hereafter at his or their own cost do and execute or  
 cause to be done and executed all such acts, deeds and things for further and more  
 perfectly assuring the said premises unto the mortgagee in manner aforesaid all as shall  
 or may be reasonably required PROVIDED ALWAYS and it is hereby agreed and  
 declared that if there shall be any breach by the mortgagor of the covenants on his part

herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgager on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings standing thereon or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts assurances for effectuating any such sale or letting as the mortgagee shall think fit AND IT IS HEREBY DECLARED that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND IT IS HEREBY DECLARED that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sales or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the money on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagor shall consent thereto in writing.

IN WITNESS thereof the mortgagor, hath hereunto set his hand the day and year first above written.

SIGNED by the said (mortgagor) in the presence of...

1<sup>st</sup> witness

Address

Occupation

2<sup>nd</sup> witness

Address

Occupation

**F.R. Form No. 45**

[See Financial Rule 389 (7)]

FORM OF AGREEMENT TO BE EXECUTED AT THE TIME OF DRAWING AN ADVANCE  
FOR THE PURCHASE OF AMOTOR  $\frac{\text{CAR}}{\text{CYCLE/SCOOTER}}$ 

AN AGREEMENT made \_\_\_\_\_ day of \_\_\_\_\_  
one thousand nine hundred and \_\_\_\_\_ BETWEEN of \_\_\_\_\_  
(hereinafter called the Borrower, which expression shall include his legal representative  
and assignees) of the one part and the GOVERNOR OF MEGHALAYA, of the other part,  
WHEREAS the borrower has under the provisions of the Meghalaya Financial Rule  
hereinafter referred to as the said Rules which expression shall include any  
amendments thereof for the time being in force) applied to the GOVERNOR OF  
MEGHALAYA.

for loan of Rs. \_\_\_\_\_ for the purchase of a Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  and the  
Governor of Meghalaya has agreed to lend the said amount to the Borrower on the terms  
and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties  
hereto that in consideration of the sum of Rs. \_\_\_\_\_ paid by the Governor  
of Meghalaya to the Borrower (the receipt of which the Borrower hereby acknowledges)  
the Borrower hereby agrees with the Governor of Meghalaya (1) to pay the Governor of  
Meghalaya the said amount with interest calculated according to the said Rules by  
monthly deductions from his salary as provided for by the said Rules and hereby  
authorises the Governor of Meghalaya to make such deductions and (2) within one  
month from the date of these presents to expend the full amount of the said loan in the  
purchase of a Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  or if the actual price paid is less than the loan to repay  
the difference to the Governor of Meghalaya forthwith and (3) to execute a document  
hypothecating the said  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  to the Governor of Meghalaya as security for the  
amount lent to the Borrower as aforesaid and interest in the form provided by the Rules  
AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  has  
not been purchased and hypothecated as aforesaid within one month from the date of  
these presents or if the Borrower within that period becomes insolvent or quits the  
service of Government or dies the whole amount of the loan and interest accrued therein  
shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year  
before written.

Signed by the said

(Signature of Borrower),

1.

2.

(Witnesses)

**F.R. Form No.46**

[See Financial Rule, 389 (7)]

FORM OF MORTGAGE BOND FOR MOTOR  $\frac{\text{CAR}}{\text{CYCLE/SCOOTER}}$ 

THIS INDENTURE made this \_\_\_\_\_ day of \_\_\_\_\_ One thousand nine hundred and \_\_\_\_\_ BETWEEN \_\_\_\_\_

(hereinafter called "the Borrower") of the one part and the GOVERNOR OF MEGHALAYA on the other part.

WHEREAS, the Borrower  $\frac{\text{has applied}}{\text{applied}}$  for and has been granted an advance of Rupees \_\_\_\_\_ (Rupees \_\_\_\_\_ to purchase of Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  in the terms of Rules  $\frac{386}{387}$  of the Meghalaya Financial Rules thereafter referred to as "the said Rules" which expression shall include any amendment thereof or addition thereto for the time being in force) AND WHEREAS one of the conditions upon which the said advance  $\frac{\text{has been}}{\text{was}}$  granted to the Borrower  $\frac{\text{is}}{\text{was}}$  that the Borrower  $\frac{\text{would}}{\text{will}}$  hypothecate the said Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  to the Governor of Meghalaya as security for the amount lent to the Borrower AND WHEREAS the borrower has purchased with or partly with the amount so advanced as aforesaid the Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  particulars whereof are set out in the Schedule hereunder written.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower both hereby covenant to pay to the Governor of Meghalaya the sum of Rs. \_\_\_\_\_ aforesaid or the balance thereof remaining unpaid at the date of these presents by equal payment of Rs. .... each on the first day of every month and will pay interest on the sum to be recovered by monthly deductions from his salary in the manner provided by the said Rules and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Governor of Meghalaya the Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  the particulars whereof are set out in the Schedule hereunto written by way of security for the said advanced and the interest thereon as required by the said Rules.

And the Borrower doth hereby agree and declare that he has paid full the purchase price of the Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  and that the same is his absolute property and that he has not pledged and so long as any money remain payable to the Governor of Meghalaya in respect of the said advanced will not sell, pledge or part with the property in or possession of the said Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of Principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time cease to be in the service of the Governor of Meghalaya

or if the Borrower shall sell or pledge or part with the property in or possession of the said Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceeding in execution of any decree or judgement against the Borrower the whole of the said principal sum or judgement against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as aforesaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the Governor of Meghalaya may on the happening of any of the events herein before mentioned seize and take possession of the sold Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  and either remain in possession, thereof without removing the same or else may remove and sell the said Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payments properly incurred under and shall pay over the surplus, if any, to the Borrower, his executors, administrators or personal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  shall not prejudice the right of Governor of Meghalaya to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  being sold the amount by which the net sale proceeds fall short of the amount owing AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Governor of Meghalaya, he, the Borrower will insure and keep insured the said Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  against loss or damage by fire, theft, accident with an Insurance Company to be approved by the Accounts Officer that the Motor Insurance Company with whom the said Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  is insured have received notice that the Governor of Meghalaya is interested in the Policy AND Borrower hereby further agrees that he will not permit or suffer the said Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$  the Borrower will forthwith have the same repaired and made good.

IN WITNESS where of the said.....  
 .....(Borrower) hath  
 hereunto set his hand the day and the year first above written.

**THE SCHEDULE**

Description of Motor  $\frac{\text{Car}}{\text{Cycle/Scooter}}$

Makers name

Description

Number of Cylinders

Engine Number

Chasis No.

Cost price – Rs.

\_\_\_\_\_

SIGNED by the Borrower .....

Signature of Borrower.

In the presence of { First witness.....  
Second witness.....

**F.R. Form No. 47**

[See Financial Rule 389 (8)]

LETTER INTIMATING TO THE INSURANCE COMPANY THE  
GOVERNMENT'S INTEREST IN INSURANCE POLICIES OF  
MOTOR CARS, ETC.

From \_\_\_\_\_

To \_\_\_\_\_

(Through the Accountant General, Meghalaya)

Dear Sir,

I beg to inform you that the Governor of Meghalaya is interested in the Motor Car/Cycle/Scooter Insurance Policy No.....secured in your Company and to request that you will kindly make a note of the fact in the records of the Company.

Yours faithfully,

Place \_\_\_\_\_

\_\_\_\_\_

Date \_\_\_\_\_

Forwarded .The receipt of the letter may kindly be acknowledged. It is also requested that the undersigned may kindly be informed whenever any claim is paid under the policy and also if the premium is not paid periodically for renewal.

Place .....

Accountant General, Meghalaya.

Date .....

**F.R. Form No. 48****MEGHALAYA FINANCIAL RULES**

[See Financial Rules 164 (1)]

## Register of Service Books

Office of the \_\_\_\_\_

Head Quarter \_\_\_\_\_

1	2	3	4	5	6(i)	6(ii)
Serial No.	Name of the Government servant	Designation	Date of appointment	Date of birth		
				Date of superannuation	Whether verification made in terms of Rule 161 (1) of M.F.R. by the Head of office	Whether selected by Local Audit Party and verified

- Note:-** (1) Column 6 (i) should be initiated by the Head of office in token of having done the verification.
- (2) Column 6 (ii) should be initiated by the inspiring Auditor in token of having done the verification.
- (3) The Register should contain sufficient pages (inner sheets) to cover a number of years say 12 to 16.

F.R. Form No. 49

[See Financial Rule 465]

Bank Draft  
 Indent for Government Draft Forms required for the use of the  
 Advice List

Treasury at \_\_\_\_\_

Description of Form	Issued in the past twelve months	Spoilt and returned after defacement in the past twelve months	Balance in store	Last number in store	Indented form
Original ...					
Duplicate ...					

F.R. Form No. 50

[See Financial Rule 469]

Advice List of

Money orders received in the  $\frac{\text{Treasury}}{\text{Sub-Treasury}}$ 

and credited to

and to the same day by Book Transfer.

[The Coupons and acknowledgements are annexed]

Post office of issue	Number of money order	Amount of money-order		Detailed head of accounts with particulars of every item credited under the head	Total of each detailed head for the day	
1	2	3		4	5	
		Rs.	P.		Rs.	P.

Total number of money-orders

Total amount of money-orders (in words)

Signature of Treasury Officer.

Date\_\_\_\_\_ 19 .

District\_\_\_\_\_

Items relating to the same detailed head of accounts although pertaining to different money-orders should be grouped together in Column 4.

**F.R. Form No. 51**

[See Financial Rule 534]

\_\_\_\_\_ Division

REGISTER  $\frac{\text{Cheque}}{\text{Receipt}}$  BOOKS

No. of Book	Name of Officer using it	Date of the first entry in the Cash Book	Date of the last entry in the [Cash] Book	Date of receipt of counterfoils of the Books	Dated initials of the Divisional Accountant when recording the counterfoils after examination



F.R. Form No. 53

MFR. Form No.53

[See Financial Rule 176]

## REGISTER OF UNDISBURSED PAY AND ALLOWANCES

Office \_\_\_\_\_

Serial No.	Name and designation of the employee for whom the amount was drawn.	The net amount drawn	The date on which the amount was drawn and the No. and date of the bill by which it was drawn.	Page No. and item No. Of the cash, Book	Reasons for which the amount could not be disbursed	Date by which the amount is expected to be disbursed *	Signature of the Drawing Officer with date, in token of the correctness of the entries in column 1 to 7	Date on which the amount has been disbursed. (Quoting item No. and Page No. of the Acquittance Roll Register and item No. and Page No. of the cash Book in which the payment has been shown	Date on which the amount has been refunded to the treasury (Quoting No. and date of the Treasury Receipt and also the item No. and Page No. of Cash Book showing the remittance in to Treasury.)	Signatures of the Drawing Officer with date in token of the correctness of the entries in columns 8 and 10
1	2	3	4	5	6	7	8	9	10	11

\*\* In case the disbursement should be delayed beyond a period of three months from the date of drawal of the amount, and hence the expected date of decrement that should be entered in this column must be a date which will be within this period, keeping consistency with the reasons recorded in column 6. If the reasons for non-disbursement happen to be such as to make the Drawing Officer believe that the employee is not likely to receive the amount within three months, the amount should be immediately refunded.

\*If the refund is made by short drawal of any subsequent pay bill, the month's pay bill in which this has been done should be recorded in this columns.

V.RAMAKRISHNAN,  
Financial Commissioner  
and Special Secretary to the Government of Meghalaya,  
Finance Department.









# Meghalaya Financial Rules

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The Index has been compiled solely for the purpose of assisting references, and no expression used in interpreting the

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